

3. 来月の活動予定

8月の予定を、既述の予定活動を中心に、想定される主な活動を以下にまとめた。なお、8月12日に調査団は全団員が本邦に向け出国し、第6次現地調査を終了する。

活動分野	活動内容	備考
1. バスケット・ファンド立ち上げ支援	<ul style="list-style-type: none"> ● 3省合同セミナーの実施のアレンジ ● バスケット・ファンドに関する再委託調査のアレンジ 	■ ASDP 事務局と緊密な情報交換および情報共有を行う。
2. FASWOG タスク・フォース支援、ASDP タスク・フォース支援	<ul style="list-style-type: none"> ● FASWOG タスク・フォース会合等への出席 ● ASDP タスク・フォース会合への出席 	■ ASDP 事務局および ASDP タスク・フォース議長と緊密な情報交換および情報共有を行う。
3. DADP 1年目のプロセス分析及びガイドライン見直し支援	<ul style="list-style-type: none"> ● DADP ガイドラインの修正作業 	■ ASDP タスクフォース1の議長およびワーキング・グループ1の議長と緊密な情報交換および情報共有を行う。
4. 地方道路整備調査	<ul style="list-style-type: none"> ● 関係省庁（PO-RALG、MOW 等）へのヒアリング ● 調査報告書の作成 	■ 関係省庁と緊密な情報交換および情報共有を行う。
5. 報告書作成 (1) SP 支援ガイドライン (2) 最終報告書	<ul style="list-style-type: none"> ● 構成の検討と詰め ● 執筆者の確定 	■ 上記1～4が当面の作業の主軸になるが、同時に報告書作成も着実に進める必要あり。

収集資料リスト

- 資料 1. ASDP の県レベル及び中央省庁財務メカニズムのフローチャート
- 資料 2. The Proposed ASDP Funding Mechanism
- 資料 3. タンザニア「農業セクター開発プログラム」(ASDP) のファイナンスの仕組みの概要と提言 (ドラフト) (添付省略→専門調査報告書 No. 4 に収録)
- 資料 4. STUDY OF THE FIRST YEAR DADP FORMULATION PROCESS IN COAST REGION AND SUGGESTED DIRECTIONS FOR REVISION OF THE DADP GUIDELINES (Draft)
- 資料 5. GUIDELINES FOR DISTRICT AGRICULTURAL DEVELOPMENT PLANS (DADPs) REVISED (DRAFT) (添付省略→専門調査報告書 No. 5 に収録)
- 資料 6. Discussion Paper (Draft) for Agricultural Sector Development Programme (ASDP) of Tanzania: The Land Acts 1999 and their Implementation in Tanzania (添付省略→専門調査報告書 No. 11 に収録)

中央銀行レベルの財務ユニズム (例にバスケッ・ファンドの運用について)					日本側					
月	4省庁 (MAFS, MWLD, MCM, PO-RALG)	各県	財務省	財務局長 (Accounting General of Moz)	中央銀行	BFC (バスケッ・ファイナンス・コンミッティ)	外部監査法人	JICAタンザニア事務所	タンザニア日本大使館	外務省本省
計画概要と予算作成(3.1, 3.3)										
<p>【3.1】 4省庁の予算作成プロセス、各県と財務省との関係、中央銀行の役割、BFCの役割、外部監査法人の役割、JICAの役割、大使館の役割、外務省の役割。</p> <p>【3.3】 予算作成のスケジュール、各県と財務省との関係、中央銀行の役割、BFCの役割、外部監査法人の役割、JICAの役割、大使館の役割、外務省の役割。</p>										
ASDP(バスケッ)等系口座への資金移動(4.1.1) (ASDP Holding Account)										
<p>【4.1.1】 ASDP(バスケッ)等系口座への資金移動のプロセス、各県と財務省との関係、中央銀行の役割、BFCの役割、外部監査法人の役割、JICAの役割、大使館の役割、外務省の役割。</p>										
財源省の一般口座への資金移動(4.1.2)										
<p>【4.1.2】 財源省の一般口座への資金移動のプロセス、各県と財務省との関係、中央銀行の役割、BFCの役割、外部監査法人の役割、JICAの役割、大使館の役割、外務省の役割。</p>										
購入活動 (Procurement Activities) (4.4)										
<p>【4.4】 購入活動のプロセス、各県と財務省との関係、中央銀行の役割、BFCの役割、外部監査法人の役割、JICAの役割、大使館の役割、外務省の役割。</p>										
財務報告 (Section 4.3)										
<p>【4.3】 財務報告のプロセス、各県と財務省との関係、中央銀行の役割、BFCの役割、外部監査法人の役割、JICAの役割、大使館の役割、外務省の役割。</p>										
内部監査と外部監査(6.2)										
<p>【6.2】 内部監査と外部監査のプロセス、各県と財務省との関係、中央銀行の役割、BFCの役割、外部監査法人の役割、JICAの役割、大使館の役割、外務省の役割。</p>										

ASDP 財務メカニズム文書
(ASDP Financial Mechanisms by ASDP Financial Advisory Group,
ASDP taskforce version 1.0, March 12, 2002)

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ABBREVIATIONS AND ACRONYMS

Table of Acronyms and Abbreviations

ACCGEN	Accountant General
ASDP	Agricultural Sector Development Programme
ASDS	Agricultural Sector Development Strategy
BFC	Basket Financing Committee
BoT	Bank of Tanzania
CA	Chief Accountant
CAG	Controller and Auditor General
CAO	Council Agriculture Officer
CBO	Community Based Organization
CD	Council Director (District Executive Director, City/ Municipal/Town Director)
CIA	Chief Internal Auditor
CPO	Central Payment Office
CSD	Civil Service Department
DADPs	District Agricultural Development Programmes
DDPs	District Development Plans
DPP	Director of Policy, and Planning
FASWOG	Food and Agriculture Sector Working Group
IFMS	Integrated Financial Management Systems
ICC	Inter-Ministerial Coordinating Committee
LGRP	Local Government Reform Programme
LPO	Local Purchase Order
MAFS	Ministry of Agriculture And Food Security
MATI	Ministry of Agriculture Training Institute
MCDWC	Ministry of Community Development, Women Affairs And Children
MCM	Ministry of Co-operatives and Marketing
MFI	Micro Finance Institution
MIT	Ministry of Industries and Trade
MLHS	Ministry of Lands and Human Settlement.
MoF	Ministry of Finance
MWLD	Ministry of Water and Livestock Development
NAO	National Audit Office
NEF	Nation Extension Fund
NEMC	National Environment Management Council
NGO	Non Governmental Organisation
PASS	Private Agribusiness Sector Support.
POA	Plan of Action
POAB	Plan of Action and Budget
PO-RALG	President Office - Regional Administration and Local Government

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PRSP
PS
RAS
RS
TT

Poverty Reduction Strategy Paper.
Permanent Secretary
Regional Administration Secretary
Regional Secretariat
Telegraphic Transfer

Agriculture Sector means "Agriculture, Livestock, Marketing and Cooperatives"

I. FINANCIAL MECHANISMS

CHAPTER 1 OBJECTIVES AND PURPOSE

The Agricultural Sector Development Programme (ASDP) is an implementation programme of the Agricultural Sector Development Strategy (ASDS). It is open to all stakeholders who are encouraged to engage with the ASDP process. The ASDP will be implemented by various modalities, including ASDP basket funding, budget support, GoT own revenues, multilateral/bilateral projects and other appropriate modalities suitable to the relevant stakeholders.

1.1 Objectives

The objectives of this Document are to describe procedures and accounting policies that are specifically required for the allocation and management of ASDP Funds.

The development Partners and the Government of Tanzania will make available financial resources to implement the ASDP. All financial resources contributed through the budget and/or the ministry of finance for the agriculture sector are ASDP funds. Certain development partners will contribute to a special holding account in the Bot. Financial resources contributed through this holding account are the ASDP basket funds.

The (ASDP) will be implemented in accordance with the existing Government of Tanzania (GOT) Financial Procedures, Acts, Laws, Regulations and circulars and additionally in accordance with the Procedures laid down in this Document.

The Government of Tanzania, being the beneficiary, will ensure that sound financial management and reporting systems will apply in the course of using the resources put at its disposal. The system will address the reporting needs of the various partners participating in the programme.

1.2 Purpose

The purpose of a financial management and accounting procedures are to enable those who will be involved in the day to day activities of the Programme to perform their duties in an orderly, effective and efficient manner while at the same time providing the necessary information for effective decision making.

This procedure serves as a guide to all individuals and institutions implementing ASDP activities, on financial procedures so that sound financial management systems are established and maintained in order to generate timely information for financial and progress monitoring of the programme.

This procedure provides information on various aspects of the financial management and administrative arrangements. It focuses on responsibility and accountability, disbursement procedures, accounting processes, resource management and reporting. It also provides the format of schedules that are necessary for implementing the requirements of the financial system.

The Basket Financing Committee (BFC) in corporation with the FASWOG will revise the financial mechanisms and reporting procedures from time to time as deemed appropriate from experience gained and reports received on the implementation of the ASDP

1.3 Responsibilities regarding the financial procedures provided in this Document

Responsibility for ensuring that the requirements laid down in this document are adhered to and applied consistently during the implementation of the programme rests with:

- i. The Permanent Secretaries of the
 - The President Office Regional Administration and Local Government (PO-RALG),
 - Ministry of Agriculture and Food Security,
 - Ministry of Water and Livestock Development,
 - Ministry of Co-operatives and Marketing and
- ii. The Regional Administrative Secretary (RAS), and the
- iii. Council Directors (CDs)

The Accountant General (ACCGEN) as the overseer of the Government accounting systems will be responsible for ensuring that in the course of implementation of the Financial procedures in this Document, the requirements of the IFMS should be observed.

The line staff in MAFS, MWLD, MCM, PO-RALG, RAS, and the councils, will ensure that the day-to-day activities follow the procedures provided in this Document.

The National Audit Office (NAO) and the internal auditors located at regional offices and those serving the councils have the responsibility of evaluating the compliance and effectiveness of the accounting procedures and controls.

The Chief Accountants of MAFS, MWLD, MCM, PO-RALG, RAS and the Council Treasurers will monitor compliance with the procedures laid down in the Document by the relevant accounting staff.

1.4 Disciplinary

Disciplinary procedures for misuse of ASDP Funds will be strictly applied according to government regulations in consistency with the Public Finance Act, 2001, Public Finance Regulations Act, 2001, Regulations for Procurement of goods, services and works Act, 2001 and Treasury circulars/instructions issued by the ACCGEN.

Under no circumstances should any accounts officer accept any instruction from anyone within or outside Government, which requires him/her to do otherwise.

CHAPTER 2 INSTITUTIONAL STRUCTURE AND RESPONSIBILITIES

Institutional issues are explained in chapter 3. The outline of the organizational set up and general flows of funds are outlined in figure 1 and 2. Membership of all committees is as defined in the Institutional Arrangements of the ASDS.

2.1 The ASDP Inter-Ministerial Coordinating Committee (ICC)

The ICC is responsible for ensuring a co-ordinated and sector wide approach to the programme. The committee will deal with policy matters, co-ordinate inter-ministerial matters and ensure consistency of the Programme with other government policies. The Permanent Secretaries, MAFS chair the committee. It draws its membership from agricultural sector ministries and key central ministries. The three lead ministries together with PO-RALG will establish technical inter-ministerial committee (TIC) to act as secretariat to the ICC.

The roles of the Committee have been specified to be:

- (a) To oversee the implementation, development and execution of decisions of national agriculture policies.
- (a) To monitor the ASDP.
- (a) To provide high-level inter-ministerial co-ordination.
- (a) To ensure the ASDP is consistent with broad Government policies.

2.2 FASWOG

The FASWOG comprises high-level representatives of a wide range of relevant Ministries and of Development Partners active in the agricultural sector. The Permanent Secretary of MAFS chairs the FASWOG. The responsibilities of FASWOG in respect of Financial Management and Accounting for the ASDP are to:

- (a) Collaborate with financing agencies and other stakeholders in the formulation and financing of planned activities;
- (b) To facilitate availability of technical and financial resources to support ASDP implementation.

(c) Institute and regularly review ASDP mechanisms for planning, management, monitoring, evaluation and funding;

2.3 Basket Financing Committee.(BFC)

Basket Financing Committee (BFC) is a sub-committee of FASWOG. Membership of the BFC includes

- One representative from each ASDP development partner contributing to the basket fund.
- The PS's of PO-RALG, MAFS, MWLD and MCM.
- The PS of MoF
- The ASDP co-ordinators from each ministry.

The PS's of PO-RALG, MAFS, MWLD and MCM are co-chairs of the Basket Financing Committee.

The ASDP Basket Development Partners are those partners contributing funds to the ASDP holding account in the current Central Government Financial Year.

The BFC is responsible for:

- a) Monitoring and supervising Government and development partners resources available to the ASDP through the ASDP basket fund which is part of the Treasury's Consolidated Account in the Bank of Tanzania;
- a) Reviews and comments on the consolidated district budgets and plans and the central ministries MTEF's for the implementation of the ASDP
- a) Approving quarterly cash flow prognosis;
- a) Endorsing and discussing audit reports and taking appropriate follow up action;
- a) Instituting and regularly reviewing ASDP mechanisms for planning, management, monitoring, evaluation and funding;
- a) Receipt and approval of the ASDP quarterly, and annual reports and taking appropriate follow-up action;

- a) Authorizing release of funds from the ASDP Holding Account to the Consolidated account.

- a) The BFC will form an Audit Sub Committee who will be specifically responsible for:
 - Review internal audit reports.
 - Advicing the Accounting Officers of the respective Ministries on actions to be taken on matters raised in the audit reports.
 - Any other duties as may be assigned by the BFC

2.4 Bank of Tanzania

The responsibilities of the Bank of Tanzania in respect of the ASDP Basket Funds are to:

- (a) Maintain the ASDP Holding Account as agreed by the BFC; and
- (a) Issue quarterly Internal Audit Reports on the Holding Account.

- (a) Produce ASDP Holding Account Bank Statements and Certificate of balance signed by the Accountant General timely.

2.5 Accountant General

The Accountant General (ACCGEN) is responsible for:

- (a) Operation of the ASDP Holding Account as instructed by the BFC;
- (a) Instructing the BoT to disburse funds to the Consolidated account as approved by the BFC.
- (a) Carrying out monthly bank reconciliation of the ASDP Holding Account and reporting this to the BFC on a quarterly basis;
- (a) Issuing Exchequer Issue Notifications to the spending units; and
- (a) Ensuring the financial management systems in the ministries are being managed properly;

2.6 President's Office - Regional Administration and Local Government (PO-RALG)

The PO-RALG is responsible for overall supervision of the councils and shall carry out the following:

- (a) In collaboration with MAFS, MWLD, and MCM oversees the preparation of development and annual plans, budgets and period reports on the utilisation of ASDP funds.
- (a) Supervises the councils on matters relating to the implementation of the ASDP at council level.
- (a) Ensures that all councils and RS submit their periodic reports in time.
- (a) Prepares a summary report for all councils and submits it to the BFC with recommendations
- (a) In collaboration with the MAFS, MWLD, and MCM, ensures that reports for the FASWOG and BFC are prepared and tabled on time.
- (a) Scrutinises the returns to ensure that the councils are meeting the minimum national standards and performance indicators that will be set by PORALG based on the advice of FASWOG.
- (a) Prepares requests for the ACCGEN to issue Exchequer Issue Notifications and transfer funds to councils and PO-RALG.
- (a) Ensures that all aspects of the programme implemented at ministry level including capacity building and facilitation are done prudently.
- (a) Prepares plans and guidelines for councils in the use and allocation of ASDP Funds by using Local Government Participatory Planning Manual.

2.7 MAFS, MWLD and MCM

MAFS, MWLD, MCM are responsible for the policy, technical guidance and monitoring of matters relating to the agriculture sector. More specific roles include the following:

- (a) Responsible for developing and following up of matters relating to national agriculture guidelines, standards and performance indicators.
- (a) Develops the formats for council technical agriculture reports.

- (a) Reviews the District Agricultural Development Programmes with regard to their compliance with national sector policies and guidelines.
- (a) Advises PO-RALG on technical matters in the agriculture sector which are or have been implemented by the councils.
- (a) Regulates the provision of agriculture sector services in the country.
- (a) Supports the Regional Secretariats on technical issues.
- (a) Ensures that reports (See Section 4.3) for the components that it handles are prepared and tabled in time to the FASWOG, the BFC and ICC.
- (a) In collaboration with PO-RALG, advises on the preparation of development and annual plans, budgets and period reports on the utilisation of ASDP Funds.
- (a) Ensures that all aspects of the programme implemented at ministry level including capacity building and facilitation are done prudently.
- (a) Recommends with PO-RALG to BFC the disbursement of funds to councils.
- (a) Designs modalities for monitoring and performance auditing of agriculture sector services by councils.
- (a) Prepares requests for the ACCGEN to issue Exchequer Issue Notifications and transfer funds to MAFS, MWLD and MCM.

2.8 Chief Accountants of PO-RALG, MAFS, MWLD and MCM

The Chief Accountants are responsible for day-to-day operations of the accounting system. These include the maintenance of proper books of Accounts, custody of accounting documents and to ensure that financial transactions are entered into the IFMS in accordance with the existing government financial laws and regulations. The role of the Chief Accountants includes ensuring compliance with procedures laid down in this Document.

2.9 Chief Internal Auditors (CIAs) of PO-RALG, MAFS, MWLD and MCM.

The roles of the Chief Internal Auditors are to appraise the soundness and applications of accounting, financial and operational controls in accordance with regulation no-34 of the Public Finance Regulation 2001 (See Attachment).

The role of the Internal Auditors as stipulated in the regulation no-34 in particular are to:-

- (a) Review and report on proper control over the receipt, custody and utilization of financial resources of the ASDP.
- (b) Review and report on conformity with financial and operational procedures laid down in any legislation or any regulation or instruction issued under such regulation and good accounting practices from time to time defined by the Accountant General in order to avoid incurring obligations and authorising payments to the extent which would ensure effective control over the expenditure of the ASDP.
- (c) Review and report on the correct classification and allocation of revenue and expenditure accounts.
- (a) Review and report on the reliability and integrity of financial and operating data so that information provided allows for the preparation of accurate financial statements and other reports for the information of the ASDP and the general public as required by legislation.
- (e) Review and report on the system in place used to safeguard assets and, as appropriate, the verification of the existence of such assets.
- (f) Review and report on operations of the ASDP to ascertain whether results are consistent with established objectives and goals of the ASDP.
- (g) Review and report on the adequacy of action by management in response to internal audit reports, and assisting management in the implementation of recommendations made by those reports and, also, where appropriate, recommendations made by the CAG and,
- (h) Review and report on the adequacy of controls built into computerised system in place in the ASDP.

In addition the CIA will respond, subject to the resource constraints, so adhoc requests for audit assistance or advice as may be requested by the Accounting Officers or Heads of Departments.

The internal audit reports are copied to and reviewed by the BFC –Audit sub Committee.

2.10 Regional Secretariat (RS)

The regional secretariat is an extension of PO-RALG in the regions. It has specialists to support services in the social, physical planning and engineering, economic development and management sectors. It must be strengthened in terms of manpower and capacity building in order to assist the PO-RALG effectively. More specifically it will carry out the following roles:

- (a) Support and assist the councils in the preparation of DADP - which will be a five year programme rolling in three years plan for district level priorities and activities related to the agricultural sector.
- (a) The preparation of annual plans based on the DADP under community participation procedures.
- (a) Check returns for: conformity with national policies and guidelines, arithmetical accuracy, accuracy of opening and closing balances, items that look unreasonable in terms of size, and follow up with the councils or ministry as deemed fit.
- (a) Regional Secretariats will support the local authorities internal audit through their internal audit functions.

2.11 The Council

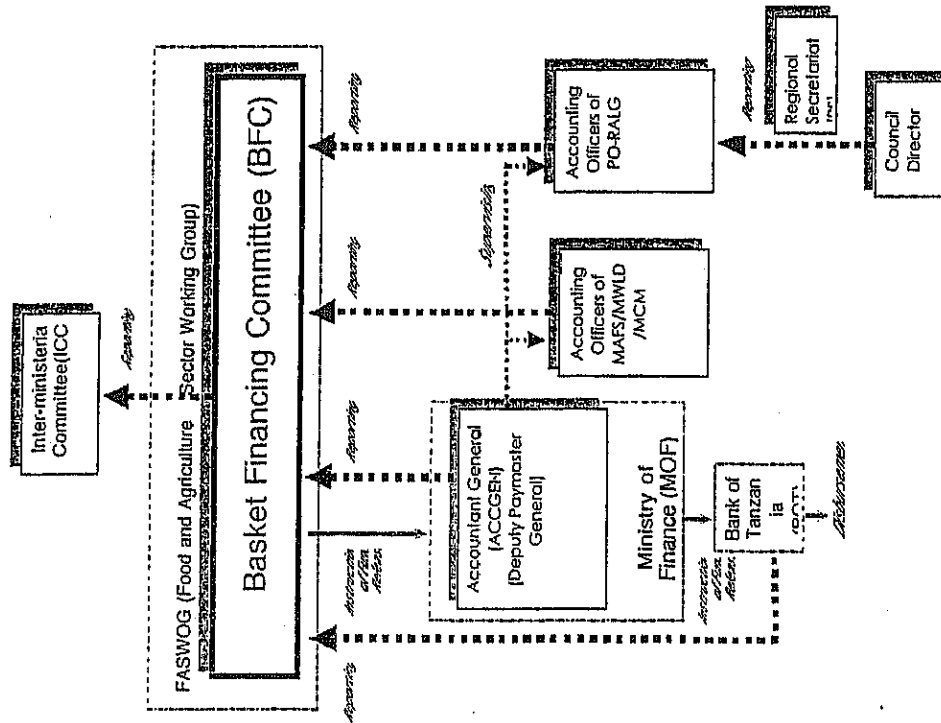
The council is responsible for district level planning, budgeting, procurement and reporting. In order for the districts to carry out these responsibilities effectively, financial management capacity should continue to be strengthened at that level.

- (a) Preparation of DADP, which is an integral part of District Development Plan (DDP), based on plans and budgets prepared under community participatory process.
- (a) Preparation of annual plans and budgets based on the DADP.
- (a) The safe keeping of funds made available to them including opening and operating bank accounts
- (a) Ensuring that the funds are used within the national guidelines for the ASDP
- (a) Preparing periodic/performance reports for the council.

- (a) Ensuring that government regulations and procedures are adhered to in the course of implementing the programme in the council and ensure the compliance with the laid down procedures in this Document.

- (a) Ensuring that all quarterly and annual reports (financial and performance) are tabled before the councillors when they meet.

Figure 1: ADMINISTRATIVE STRUCTURE OF THE



Programme accounting takes place within the existing government accounting structure. The substantive accounts officers in the ministries; councils will be overall in-charge of the accounting functions of the Programme.

CHAPTER 3 PLANNING AND BUDGETING

3.1 Planning at the PO-RALG, MAFS, MWLD, and MCM

The planning of ASDP activities at the PO-RALG, MAFS, MWLD, and MCM will follow the normal GoT planning processes, with ASDP activities included in the holistic national plan, following the agreement of the ICC. Annual plans derived from this will form the basis of budget preparation, which will also follow the normal GoT procedures, and the budget for the specific ASDP activities will be included in the relevant ministry to be approved by the National Assembly.

3.2 Planning at the council Level

Plans are prepared on a holistic sector wide basis at the council level and prepared according to PO-RALG participatory planning procedures. They are built up from community participation and incorporated into District Agriculture Development Programmes.

In this section we outline the outputs of the planning process, which form the basis of the budget preparation, and reporting format and content. The processes themselves are described in the Local Government Participatory Planning Manual.

The outputs of the council planning process and the approval levels are:

Document	Prepared by	Approved by	Scrutinised by
5 Year DADP	• Council	• Council	• Region • PO-RALG • ICC & TIC
District Annual Plan of Action	• Council	• Council	• Region • PO-RALG • ICC, TIC & BFC

3.3 Budgeting at PO-RALG, MAFS, MWLD and MCM for ASDP

In order to deliver the services set out in the ASDP, it will be necessary for MAFS, MWLD, MCM to identify and cost the strategies/activities on the basis of the inputs required to achieve/deliver them. Some of the inputs will recur every year, and should be categorised as recurrent expenditure.

The procedures to be followed will be those in force for the preparation of the Government Budget. We set out below however the specific steps required to bring the ASDP Basket Funded expenditure into the budget.

3.3.1 Funding budgets

The implementation of ASDP activities at PO-RALG, MAFS, MWLD, and MCM are financed:

- (a) From domestic revenues collected by the Government of Tanzania
- (b) Through committed grants and loans by Development Partners into the ASDP fund.
- (c) Through funds received into the consolidated fund as budget support
- (d) Through Multilateral/Bilateral Projects (preferably reflected in the Government budgeting process including MTEF).

3.3.2 Procedures to be followed when budgeting

- (a) ICC to review long term goals set by the PO-RALG, MAFS, MWLD, and MCM to confirm that activities are in line with the stated ASDP;
- (b) The, MAFS, MWLD and MCM will review Ministries activities while the PO-RALG will review the activities to be undertaken by councils. This will involve reviewing each ministry's strategies to identify objectives, targets, activities and the required resources (inputs);
- (c) PO-RALG, MAFS, MWLD and MCM to quantify the inputs for each activity in financial terms (costs);

- (d) PO-RALG, MAFS, MWLD and MCM to determine outputs by activities. For example, number of staff trained in agriculture project planning and Management Technical Assistance provided;
- (e) PO-RALG, MAFS, MWLD and MCM to review estimates prepared to ensure that they do not exceed expenditure ceilings and are in accordance with priorities; and
- (f) PO-RALG, MAFS, MWLD, and MCM to set activity efficiency criteria e.g. activity cost ratios to be used. These are the ratio of resources assigned to an activity to the amount of output of the activity.
- (g) The BFC to review the relevant sections of the Medium Term Expenditure Frameworks before submission to MoF, making comments through MAFS, MWLD MCM and PO-RALG in respect of forecast expenditure of ASDP Basket Funds.

3.4 Budgeting at Council Level for District Agriculture Development Programme Funds

3.4.1 Sources of Funding

The sources of funding for Agriculture programmes at the council level are:

- (a) Conditional grants from Central Government
- (b) Local tax revenues
- (c) Grants from the ASDP Fund.
- (d) Multilateral/Bilateral Projects
- (e) NGOs/CBOs

3.4.2 The Grant from ASDP Funds: -

- (a) ASDP will introduce grants to allow the scarce resources to flow to the agricultural sector development programme, through the districts to finance aged expenditures items. The grants will be estimated in USD per year to support the implementation of DADP as agreed under DDP.
- (b) The DADP and annual action plan will be prepared in line with the National Policy and Guidelines.

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(c) The grants will be distributed to all districts. The allocation of resources will be based on the potential of the District in terms of agriculture and the ability of the district to collect cess and plough back a big part of that cess in agriculture sector

(d) The grants will be allocated to the council level in line with the ASDP.

(a) The PO-RALG, MAFS, MWLD and MCM will receive funds from ASDP for capacity building, supervision and monitoring of ASDP implementation.

(b) The proportion of the ASDP resource envelope available to the central Ministries will be decided by the BFC. The proportion will be subject to annual review and agreed by the BFC. This decision will be made in the context of the information from the PER process and before the annual issue of the GoT budget guidelines.

3.4.3 Budget Preparation

Planning and budgeting timetable overview

Activity	Responsibility for Action	Timing
1 Information about planning process passed to all level-councils	PO-RALG	Annually - May
2 Preparation of DADP/Plan of Action and Budget (PoAB)	Councils	July
3 DADP discussed at council Level	CD	September
4 DADP reviewed at Regional level	RS	September
5 Councils prepare budget based on approved DADP	CD	October
6 Budgets reviewed at Regional level	RS	October
7 Council budgets approved by the Council	CD	November
8 Council budgets reviewed reconciled with national budget guidelines through PO-RALG	PO-RALG	Early December

ASDP Financial Mechanism Document

Activity	Responsibility for Action	Timing
9 DADP (plans and budgets) submitted to ICC	ICC	Mid December
10 Plans and budgets presented to BFC	MAFS, MWLD, MCM & PO-RALG	Late December

CHAPTER 4 DISBURSEMENT OF ASDP FUNDS

ASDP funds accrue from contributions from the Government of Tanzania, a group of donors contributing either through the ASDP Holding Account or directly to the Treasury and local communities.

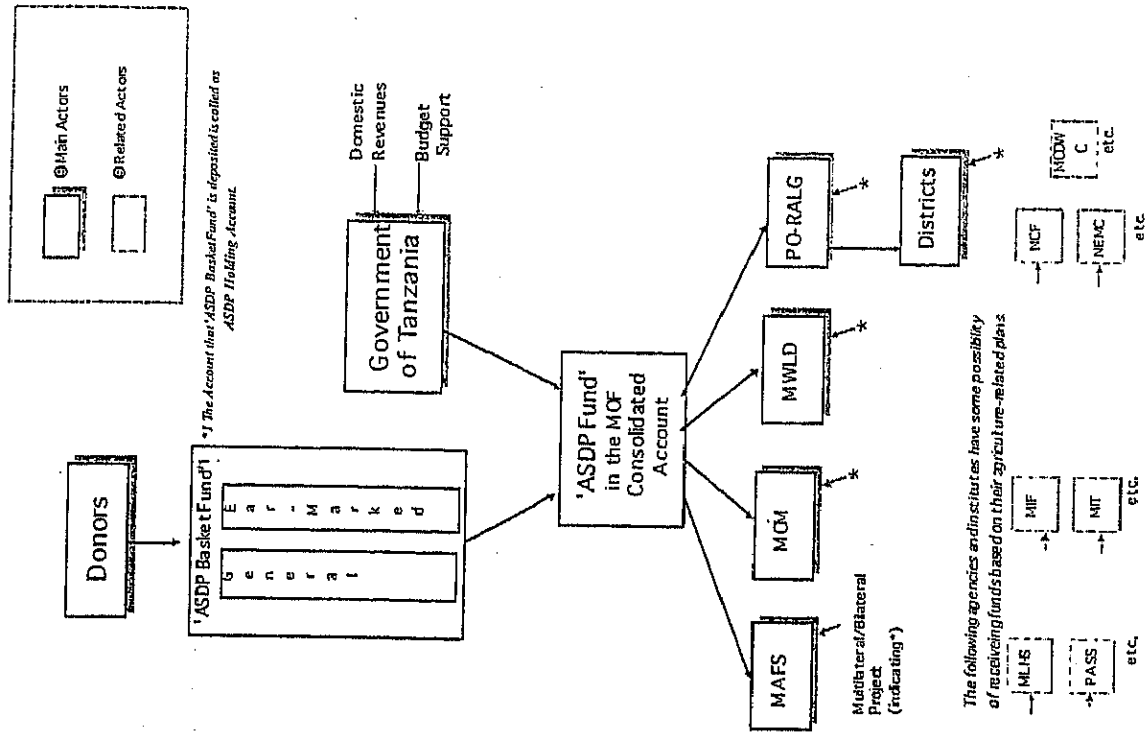
The GoT must comply with all its commitments to the agriculture sector agreed in the PRSP and PRBS. These include quarterly allocation of funds to the agriculture sector and insuring that the MTEF as approved by parliament is fully funded.

The financial management and accounting framework assumes that the contributors to the programme will provide funds in advance based upon the budgets of the council.

The BPC will be responsible for indicating on an annual basis the requirements that will guide the partners on the amount of funds to be transferred to Treasury directly or through the ASDP Holding Account. Contributors to the ASDP Holding Account will disburse into it on a six monthly basis. The amount to be disbursed will be calculated based on the agreed proportion of the total annual contribution to the ASDP Holding Account. The earmarked contributions will be disbursed to the ASDP Holding Account based on agreed earmarked cash flow.

The amounts transferred to the Consolidated Fund will be used to ensure full funding of the Agriculture Sector Development Programme Budget only.

Figure. Funds Flow and Budgeting at MAFS, MWLD, MCM and other related actors for ASDP



The following agencies and institutes have some possibility of receiving funds based on their agriculture-related plans

4.1 Operation of the ASDP Holding Account

4.1.1 Transfers to the ASDP Holding Account

The ASDP Holding Account will be held at the Bank of Tanzania (BoT). The BoT is responsible for providing the Government Bank Accounts. Development Partners will deposit funds into an ASDP Holding Account in foreign currency at the BoT for financing the ASDP.

The PS's PO-RALG, MAFS, MWLD, and MCM, with the authority of the BFC will instruct the Accountant General to disburse from the ASDP holding account for activities for which the individual ministry is responsible.

The Accountant General's Department, Revenue and Exchequer sections will be responsible for the management of the account, including monthly bank reconciliation and production of a Bank Credit Advice for funds deposited. The signatories to this account will be one person from each of the following groups: -

Group A Accountant General
Assistant Accountant General

Group B 2 Senior Accountants in the ACCGEN's Office.

The Accountant General will authorise transfers of funds from the ASDP Holding Account to the Exchequer Account on instruction from the PS, PO-RALG, MAFS, MWLD, and MCM accompanied by copies of the signed minutes of the BFC meeting.

The following procedures will be used for the transfer of funds to the ASDP Holding Account:

- Every six months the Accounting Officers (PO-RALG, MAFS, MWLD, and MCM) will prepare a six monthly plan that sets out the activities and outputs to be accomplished during the period together with the financing requirements according to budget by GOT and Development Partners
- The Chief Accountant in consultation with DPPs and Warrant Holders will prepare a six monthly cash flow forecast based on the approved PoA. The cash flow forecast will indicate the requirements for funding during the next six months by source of funding (GoT, ASDP Basket Fund and other sources).

- In preparing the cash flow forecast the Chief Accountants, DPPs and Warrant Holders should consider councils' cash flows, planned activities for the next six months taking into account previous quarter's activities in progress; their financial implications in terms of cash flows; and the expected timing of these cash flows.
- The Accounting Officers will submit the six monthly plans and a cash flow forecast to BFC for review and approval.
- Development Partners in the ASDP basket arrangement will use this plan to disburse funds to the ASDP Holding Account at the BoT.
- The BoT will issue a Bank Credit Advice to the Accountant General to notify him/her that the bank has credited the ASDP Holding Account with funds received from Development Partners. The Accountant General will maintain a file of all bank credit advices on this account. For the purpose of individual Development Partner's own audit requirements, a copy will be forwarded to Development Partners on receipt.
- On receipt of the Bank Credit Advice, the Accountant General issues a pre-numbered Receipt Voucher in triplicate. The original will be sent to the Development Partner, second copy filed with supporting documentation (credit advice and bank statement) and third copy maintained as the book copy. The IFMS Operator at the Accountant General's office will use a duplicate Receipt Voucher to update the cashbook on the IFMS.

4.1.2 Transfers to the Development Revenue Account

Funds received into the ASDP Holding Account will be released quarterly to the Exchequer Account maintained by the Treasury. The following procedures will apply for the release of funds from the ASDP Holding Account:

- The Accounting Officers of the respective Ministries will submit the forecasted cash flows for the forthcoming quarter and performance reports (both financial and technical) for the penultimate quarter to the BFC for review and approval. The plan will include as separately identifiable items the forecasted expenditure on earmarked activities.
- The Accounting Officers will submit a report on earmarked and general Basket fund expenditure for the previous quarter to the BFC for review and approval. In the case of councils the report will be lagged by one quarter.

- The approved cash flow forecast and satisfactory reports will be the basis for the BFC's authorisation to transfer funds from the ASDP Holding Account.
- Either the PS, MAFS, MWLD, MCM or PO-RALG will notify the Accountant General in writing to instruct the BoT to transfer funds from the ASDP Holding Account to the Development Revenue Account. On receipt of transfer instructions, the BoT will transfer the funds to the Exchequer Account and raise a debit advice in favour of the Accountant General. These instructions will include the signed minutes of the BFC authorising the transfer of funds.
- The Accountant General issues an Exchequer Issue Notification to notify the relevant parties (MAFS, MWLD, MCM and/or PO-RALG and Central Payment Office - CPO) that the funds are available. All Exchequer Issues should reflect the source of funds - the Government of Tanzania or funds from Development Partners in the ASDP arrangement. The CPO will credit the relevant ministry's cash book on the Central Payment System with the amount transferred from the Development Revenue Account
- The CPO at MoF will transfer grants directly to the ASDP District Account of the relevant councils

4.1.3 Year end procedures

At the fiscal year-end unspent balances at the centre (in the consolidated fund) from the ASDP donor funds will be transferred to a Deposit Account at the MoF. These funds will be used against the first disbursement of the New Year.

4.1.4 Exchange rate procedures

The ASDP Holding account will be maintained in foreign currency but transfers from this account to the Exchequer Account will be made in TShs. Thus there will be a need to convert amounts in foreign currency into Tanzanian shillings.

In order to determine gains or losses it will be important to keep a record of exchange rates applicable on the date of depositing funds into the ASDP Holding Account, and the dates of effecting transfer from the Holding Account.

The Public Debt section under the Accountant General will be responsible for daily input of official exchange rates from the BoT (buying and selling rates) onto the IFMS in line with existing procedures. Whenever there is a transaction involving the ASDP Holding Account, the IFMS will automatically pick the appropriate rate and calculate the gains or losses attributable to the changes

in exchange rates between the time of depositing the funds to the time of transfer to the Exchequer account. The gains or losses will be reported in the general ledger and reflected in the sources and uses of funds.

4.2 Transfers to Ministries/Departments

On receipt of the Exchequer Issue Notification the Accounting Officer will allocate the funds to various Warrant Holders by issuing a Warrant of Funds Notification Report up to the ceiling amount of the Exchequer Issue. This report will authorise each Warrant Holder to spend the funds allocated for activities shown on the warrant. Separate warrants of funds will be issued for GoT funds and Development Partners Funds.

Thereafter the procedures will follow normal GoT accounting systems.

4.3 Transfers to councils

4.3.1 Eligibility

All councils are eligible to access the Programme funds, which will be allocated through a grant system. The grants will cover operating costs as well as development costs.

The councils are supposed to report the operations of the ASDP District Account. Each quarter releases of funds by BFC will be triggered by the receipt from each council of reporting (see section II-Financial Reporting Requirements) for the lagged quarter.

Access to the grant will be triggered by availability of district agriculture development programmes covering five years and a plan of action for one year.

The PO-RALG has a statutory responsibility to ensure that each council submits the plans and budgets without fail; otherwise they will go without funding. PO-RALG has to make sure that all the councils adhere to the planning and budgeting timetable.

4.3.2 Disbursement to councils

The programme will use existing government systems to make timely disbursements. For agriculture, disbursements will be made via ASDP District Accounts. Disbursements will be released upon satisfying several conditions as described further below.

Disbursement will be made upon receipt by Accountant General of an authorisation from the BFC with the following:

- The names of councils that are to receive the funds
- The amount that is to be paid to each council.
- Details of the bank account ASDP District Accounts to which the funds will be transferred (i.e. bank name, bank location, type of account, and account number).
- A copy of the minutes of the BFC authorising the release of funds duly signed by the members of the committee.
- A covering letter from PO-RALG requesting for the release of funds in respect of ASDP disbursement.

The BFC will approve funding to be released from the Bank of Tanzania account to the Consolidated Fund and will approve a list of councils to be funded and the amounts. The amount to be released will be equal to the amount of funds to be disbursed.

The PO-RALG will prepare a request to the Accountant General to transfer funds equal to the approved amount for council into the Exchequer Account. The Accountant General transfers the funds from the Bank of Tanzania Account and raises an Exchequer Issue Notification, which releases funds for the quarter in line with the amounts approved by BFC into the vote of the PO-RALG. This Exchequer Issue Notification is copied to PO-RALG.

PO-RALG sends a payment voucher for the amounts approved for each council to the Central Payments Office (CPO) for Telegraphic Transfer (TT) preparation. The TT is prepared in favour of the ASDP District Account.

Upon receipt of the TT the local bank will notify the council of the fund being credited to ASDP District Accounts.

CHAPTER 5 ACCOUNTING SYSTEMS AND POLICIES

5.1 Programme accounting policies

5.1.1 General

Policies are broad-based assumptions, which form the basis of preparation of financial statements. The policies stated below emphasise the use of existing government accounting policies that apply under the IFMS (the computerised system) in central ministries and computerised and Manual systems in the councils

5.1.2 Accounting convention

Accounting for ASDP follows the rules and directions of the central and local government financial regulations as amended from time to time by the MoF and PO-RALG.

5.1.3 Basis of Accounting

The programme will apply the cash basis of accounting which is used by the central government and which is applicable to block grants transferred to the council. The programme may move to other forms of accounting like accrual basis of accounting if the government moves in that direction in the future.

5.1.4 Income for the Programme

Income for the Programme will constitute the actual amount of funds contributed by the communities, the councils, the Central Government and the Development Partners for that purpose. Such income includes funds (i) placed directly under the Consolidated fund Account or (ii) those contributed through the ASDP Basket Fund account or (iii) other donor money (iv) those deposited in the ASDP District Accounts by the councils themselves.

5.1.5 Expenditure to be charged to the programme

Only qualifying/eligible and approved expenditures relating to programme activities will be charged to the programme account.

5.1.6 Fixed Assets and Consumable Stores

Fixed Assets, movable fixed assets and consumable stores are procured and accounted for according to the Public Procurement Act, 2001 augmented by any other regulations as agreed with the partners participating in the ASDP Fund.

The following additional policies will be applicable in respect of items acquired under the programme:

- (a) Assets acquired under the programme will be valued at cost and accounted for under the respective component head of expenditure.
- (b) Movable fixed assets will be maintained by keeping the register, which will enable verification to be done at the end of the year or at any other time deemed necessary.
- (c) Stocks of consumables will be expensed in the year of purchase but proper records must be maintained of unused stocks.

5.2 Accounting systems and

5.2.1 The Holding Account at the Bank of Tanzania

As the funds in the Holding Account belong to the Government of Tanzania, it is set up as a bank account in the Government accounts through the IFMS system and is controlled and accounted for through that system. The Accountant General will provide the reports (see section 4.3) to the BFC each quarter from the data held in the system.

5.2.2 In PO-RALG, MAFS, MWLD and MCM

All transactions will be accounted for using the normal GoT systems as laid down in the Financial Regulations, Instructions and the IFMS Manual.

It is the responsibility of the Chief Accountants in the PO-RALG, MAFS, MWLD, and MCM to ensure that the Accountant General releases the necessary account codes under the IFMS system to record all the strategy, project, donor and activity details required for the management of the ASDP.

Segment 1	Segment 2	Segment 3	Segment 4
Vote, Programme, Sub Programme	Performance Data	Geographical Region	Government Financial Statistics (GFS) Item Code
XXXXXX	XXXXXX	XXXX	XXXXXX
Ministry, Department and Division	Component Objective, Strategic, and Activity	Regional and District in which expenditure is incurred	Subjective analysis e.g. transport costs
	Agriculture Sector Reform, Financier, Cost Centre		

5.2.3 Accounting in the council

Accounting in the councils will follow the requirements of the Local Government Finance Act, the Local Authority Financial Memorandum, the Local Authorities Accounts Manual, and regulations and circulars derived therefrom.

- Where appropriate similar coding structures as set out above for central government can be used. Where manual systems are in operation then simple existing accounts code structures will be used.

CHAPTER 6 INTERNAL AND EXTERNAL AUDITING AT CENTRAL AND COUNCIL LEVELS

6.1 Objectives of the audits

The objective of the external audit is to enable the National Audit Office (NAO), PO-RALG, MAFS, MWLD, MCM, MoF and the Development Partners to:

6.1.1. Ensure that the existing organization structure for administration, accounting, finance, technical matters and information technology are reliable enough to manage ASDP Basket Funds properly;

6.1.2. Control and appraise all the financial operations undertaken under the ASDP and to ensure that financial statements and activity reports submitted to the, PO-RALG, MAFS, MWLD, MCM, MoF and the Development Partners are truthful, accurate and reflect correctly the state of the resources managed under the ASDP at the given point of time, and that the supporting documentary evidence matches the expenditure to which it relates;

6.1.3. Provide assurance that the funds contributed by Development Partners to GoT through the Consolidated Fund or parallel funding for support of the ASDP have been effectively used for the purposes for which they were intended; and

6.1.4. Certify that the funds have been used to cover expenses relevant to the purpose of the Programme and approved in the implementation action plan and activity budget lines.

6.1.5. The information from this audit exercise shall enable the Government of Tanzania through the MAFS, MWLD, MCM, MoF, PO-RALG and the Development Partners to assess the programme financial management situation and take appropriate measure if need be.

6.1.6. MAFS, MWLD, MCM, MoF, PO-RALG and other financing partners will use external audits as a basis for monitoring and evaluating performance against the targets contained in the ASDP.

6.1.7. The auditors will also be required to provide assurance with respect to disbursements in respect of ASDP activities made to MAFS, MWLD, MCM, MoF and PO-RALG through the Consolidated Fund. In particular: vouch the validity and accuracy of payments; verify the effectiveness of systems; and provide an opinion on whether funds disbursed were used for their intended purpose, especially the transfer of funds to councils according to the instructions of the BFC. In addition, auditors will be expected to

provide independent advice on the implementation of financial control procedures in MAFS, MWLD, MCM, MoF and PO-RALG.

6.1.8 The final Terms of Reference for each fiscal year audit will be made available to the auditors before the commencement of the audit by the BFC.

6.1.9.A small team of independent auditors will work with staff from the NAO and Internal auditors from PO-RALG, MAFS, MWLD, MCM, and MoF

6.2. Audit arrangements

6.2.1 Annual external audits by the Controller and Auditor General, with the sub-contracted assistance of an audit firm of international standards will be undertaken at the end of the Local Government and Central Government financial years. One firm will be identified through an open tender process and appointed by the Controller and Auditor General and agreed by the BFC. A new tendering process must be carried out at least every three years to award the audit contracts.

6.2.2 The annual report of the auditor will be made available to the BFC within 6 months of the end of the financial year.

6.2.3 The audit sub committee will be appointed by the BFC and will include GoT and Development Partners representatives. Terms of reference for the audits will be agreed by the BFC who may amend and update the Audit ToR's as appropriate. The external audits will cover all funds available for the ASDP, irrespective of the source of funding. All ministries, government authorities, and Councils receiving funds from ASDP through GoT funds, budget support funds, pooled funds and parallel funds will be within the remit of the Audits.

6.2.4 The audit sub-committee will have right of access to the external auditors at all times. It will be fully briefed on the progress of the audits and receive and comment on the draft audit reports.

6.2.5 The audit sub-committee will receive the reports of the internal audit and take action on the results of external audits, and audit queries and recommendations arising from the annual audit. This Committee will report to the BFC.

6.2.6 The Chief Internal Auditors in the PO-RALG, MAFS, MWLD, MCM, Councils authorities and MoF will carry out their duties in accordance with the GoT financial regulations and the procedures in this Document. The quarterly reports of the internal

auditors will be copied to, and reviewed by, the Audit sub-committee who in turn will report to the BFC.

6.3 Relationship with the National Audit (NAO)

6.3.1. The audit team for the financial audit will comprise of auditors from the National Audit Office, supported by an auditor from a commercial audit company. It is anticipated that a small group of auditors will be required to work with staff of the NAO. The NAO will have overall responsibility for the audit, day-to-day management and quality control. Audit findings will be reported to the BFC and the NAO.

6.3.2. The Controller and Auditor General will undertake the task of supervising the audit. The audit should be carried out in line with the best practice in the profession and internationally accepted auditing standards.

6.3.3. The constitutional obligation of the CAG is to audit and report to the National Assembly on the utilisation of funds made available to respective Ministries, and donor funded programmes, including in this case, Basket Funds available to ASDP as provided for in the constitution under section 143.

6.4. Reporting arrangement

The audit team will liaise with the audit Sub-committee of the BFC in the preparation of its work programme and make progress and draft reports to that committee as appropriate. In addition the audit team will provide audit reports. (Section II)

The audit reports will be made to the BFC and the NAO within five months of the end of the financial year. NAO will, within a month, include this report with his letter of endorsement and submit it to the Permanent Secretaries PO-RALG, MAFS, MWLD, MCM, MoF and to the BFC who may refer it to the Audit sub Committee for further follow up and action.

6.5. Profile of the auditors

An appropriately sized team of auditors with public finance, accounting, auditing and capacity building expertise is required to work with a counterpart team from the National Audit Office.

6.6. PERFORMANCE AUDIT

In addition to the financial audit the auditors will also carry out a performance audit, which will:

- Review the financial performance of councils and ministries in carrying out the ASDP activities set out in the DADP and MTEF, annual plans, and carry out a value for money audit. The auditors will also review explanations for failure to achieve objectives.
- Confirm the accuracy of performance data included in quarterly reports through review of the systems and processes for collecting such data and physical verification where appropriate.

6.7. OUTPUTS

Audit reports on the implementation of the ASDP will provide an opinion on whether:-

- Reported revenue and expenditure is accurate. In forming their opinion auditors will also evaluate the overall presentation of information in the financial statements.
- Performance achievements have been met.
- The management letters set out ways in which the system could be improved to overcome weaknesses revealed during the audits.

II. FINANCIAL REPORTING FORMAT

CHAPTER 1 MANAGEMENT INFORMATION REPORTS

1.1 The scope of report

The implementers of the ASDP will produce accurate, timely and relevant information for decision-making. The reports will be reviewed by the Technical Inter-Ministerial Committee (TIC) before they are finally submitted to the Inter-Ministerial Coordinating Committee. (ICC) The reports will be an input to:

- (a) Developing policies and planning future operations.
- (b) Making effective decisions on the allocation for resources.
- (c) Measuring the performance of departments and programmes.
- (d) Controlling and monitoring implementation of planning action.

1.2 Nature of report prepared

The following reports will be produced:

1.2.1 MoF Report

The Accountant General will submit the following reports to the BFC, through the Permanent Secretaries for MAFS, MWLD, MCM and PO-RALG on a quarterly basis (unless otherwise indicated):

- A cash and bank report on the ASDP Holding Account on a quarterly basis indicating the balance at the beginning of the quarter, total deposits during the quarter, total of cheques drawn during the quarter and balance at the end of the quarter.
- Quarterly bank reconciliation statements will support this report.
- Annual and quarterly internal audit reports from BoT on the ASDP Holding Account.

1.2.2 PO-RALG, MAFS, MWLD, and MCM Reports in respect of central activities

MAFS, MWLD, MCM and PO-RALG will receive the normal expenditure and other reports generated by the IFMS system. In addition they will prepare the following quarterly (unless otherwise indicated) reports for submission to the BFC:

- Quarterly Financial Performance Report will be prepared comparing actual and cumulative expenditure against budgets and warrants of funds issued, analyzed by strategy and activities. It shows the balance of funds available for each activity and helps the Accounting Officers to make informed decisions on allocation of warrants to various activities. It will be distributed to the Warrant Holders A summarized version will be submitted to the BFC.
- Cash Flow Forecast - a quarterly cash flow forecast will be prepared at the end of each quarter showing a projection of cash requirements for the next quarters and the actual expenditure for the current and previous ones.
- Sources and Uses of Funds summarizing the sources and uses of funds for the ASDP during the quarter, and balance of funds available.
- It shall be the responsibility of the Chief Accountants to ensure that the annual final accounts are prepared within the period specified by the Public Finance Act, 2001 and Public Finance Regulations, 2001. The Chief Accountants will prepare standard annual reports required by the financial regulations.
- In addition to the standard reports the Chief Accountants will prepare and submit to BFC the Annual Financial Performance showing budgeted against actual expenditure for the activities on the ASDP. The report will provide information on financial performance of various strategies during the year comparing actual expenditure against budgets for each strategy highlighting variances. It is distributed to Warrant Holders, sub-warrant holders, and BFC. After review by the BFC, the summary report, together with comments and recommendations will be made to the IMSC.

1.2.3 PO-RALG Reports in respect of council activities

The PO-RALGs Chief Accountant and the Council Treasurers will produce the following quarterly (unless otherwise indicated) reports and distribute them to Accounting Officer and the BFC. The basis of the reports will be the reports submitted by the councils.

The councils will provide financial reports specifically relating to the use of ASDP Basket Funds but will also report on all income and expenditure on the Agriculture sector, that is all transactions through the ASDP District account. Technical reporting will be against ASDP outputs.

- An implementation schedule indicating, for actual expenditure for the past quarters in the year and the tranche for the next quarter.
- A summarized income and expenditure report for the ASDP District account comparing actual expenditure against the budget and analysis of variances, and the brought forward and carried forward balances.
- Annual income and expenditure Report, in the same format as the quarterly.
- A summary of Output Monitoring Report providing information on performance during the quarter in relation to planned outputs.
- The Accounting Officers will prepare annual progress reports detailing progress in implementation of various activities and outputs achieved. These should be compared to targets set and these reports should provide information to support the financial reports.

1.2.4 The Councils

The councils will report quarterly on the operations of the ASDP District Account. The councils will prepare quarterly (unless otherwise stated) detailed reports and their summaries. These will be submitted to the PO-RALG through the RS who will scrutinise them and make recommendations on them. Each quarterly release of ASDP Basket Funds by the BFC will be triggered by the receipt from each council of:

- A summary income and expenditure report for the council agriculture sector activities comparing actual expenditure against the budget and analysis of variances and cash released by ASDP and other sources to-date for the lagged quarter.

- A summarised bank reconciliation and a bank statement for the lagged quarter
- A summarised implementation schedule for the next quarter indicating funding requirements for each activity.
- In the first quarter only a Plan of Action and Budget.
- In the second quarter only an Income and Expenditure Account for the previous year, in the format of the quarterly report.
- A summarised report on planned and actual achievements, and the reasons for variations, for the lagged quarter
- A detailed Output Monitoring Report providing information on outputs achieved during the penultimate quarter in relation to planned outputs.

All reports from the council to the BFC are lagged by one quarter. To insure reports are received on time by the BFC,

- The councils must submit their reports for comment to the RS within one month of the end of the quarter.
- The reports must be submitted to PO-RALG within two months of the end of the quarter.

The councils will prepare annual progress reports detailing progress in implementation of various activities and outputs achieved. These should be compared to targets set in the plans.

Audit reports for councils and ministries must be submitted to the BFC within six months after the financial year-end.

CHAPTER 2. AUDIT REPORTING ARRANGEMENTS

The audit team will provide reports that:

- Assesses the implementation of the disbursement mechanism and provides an opinion on whether reported revenue and expenditure is accurately reported. In forming their opinion auditors will also evaluate the overall presentation of information in the accounting returns.

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- Sets out ways in which the system could be improved to overcome weaknesses revealed during the audit. The report should be discussed with MAFS, MWLD, MCM, MoF and PO-RALG's management and their comments should be incorporated into the report as "management's comments".
- Assesses the performance of PO-RALG, MAFS, MWLD, MCM, MoF, and Council's in implementing their annual plans.

(a) Ministry of Finance Report Format

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TREASURY ASDP HOLDING ACCOUNT
 FOREIGN CURRENCY RECEIPT AND PAYMENTS SUMMARY
 ACCOUNT NO. QUARTER ENDED..

RECEIPTS				PAYMENTS				
Date	Received from	ERV	Amount in USD	Date	Allocated to	Docume nt no.	Amount in USD	Amount in Tsh.
	<i>Balance b/f</i>							
					<i>Balance c/f</i>			
		TOTALS						

Signature: _____
 Accountant General

Date: _____

INCOME AND EXPENDITURE REPORT by Activity

Council _____

For the Quarter ended: _____

(Value in TShs)

DESCRIPTION	Budgeted		Actual		Variance		Remarks
	Year to date	Current Quarter	Year to date	Current Quarter	Year to date	Current Quarter	
Balance b/fwd							
Total b/fwd							
Income							
ASDP							
Local Revenue							
Donor Parallel Funds							
Others							
Total income							
Summary of Expenses							
1) Local Revenue							
2) Donor Parallel Funds							
3) Others							

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DESCRIPTION	Budgeted		Actual		Variance		Remarks
	Year to date	Current Quarter	Year to date	Current Quarter	Year to date	Current Quarter	
4) ASDP basket funds							
Total Expenses							
Balance c/fwd -							
Total c/fwd							

Other funds include any funds received from any sources not specified above. The funds should be included in the DADP and annual plan of action.

ASDP basket funds should be reported by activity.

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CASH AND BANK REPORT

Council _____ Quarter Ended _____

ASDP DISTRICT ACCOUNT	Opening balance	Quarter's release	Other Sources	Quarter's withdrawals	Balance	Remarks
	(1)	(2)	(3)	(4)	(5)=1+2+3-4	
TOTAL						

Prepared by: Council Treasurer	Approved by: Council Director
Signed: _____ Date: _____	Signed: _____ Date: _____

Please attach copy of the bank statement/certificate.

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(c) PO-RALG Summary of Council Reports Formats

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III PROCUREMENT PROCEDURES

CHAPTER 1 THE OBJECTIVE OF THE PROGRAMME

The programme will be implemented using the existing public service delivery structure. Procurement will cover works, goods and services intended for the implementation of the ASDP.

CHAPTER 2 PROCUREMENT POLICIES AND GUIDELINES

These procurement guidelines apply to all procurement undertaken using ASDP Funds. ASDP procures goods, works and services in accordance with the National Laws as stipulated in the Public Procurement Act No 3 of 2001. The Act, which became effective on 1st July 2001, is supplemented by Regulations published by the Minister responsible for Finance in accordance with Section 75 of the Act, and these became effective from 2nd July 2001. At the central level the Regulations comprise Regulations for Procurement of Goods and Works, 2001, and Regulations for Selection of Consultants, 2001. At the Council level Regulations are covered under chapters XII - XIV of the Local Authority Financial Memorandum (1997).

The programme procurement authorities and thresholds at the central ministry level are as stipulated in part V of the Public Procurement Act No 3 of 2001. The authorities and thresholds have been further clarified in Regulations for Procurement of Goods and Works, 2001.

The procurement procedures laid down in this document, will be updated from time to time by the BFC based on public policy changes and experience gained in the course of implementation of the ASDP.

CHAPTER 3 PROCUREMENT FUNCTIONAL LEVELS

ASDP procurement activities are carried out at two identifiable programme levels. The two levels, which are responsible for the accomplishment of Programme objectives, are as follows:

3.1 Central level by PO-RALG, MAFS, MCM and MWLD

At this level, procurement of goods and works is carried out to support the national programme implementation. Procurement at the central level will include items such as motor vehicles, office equipment, consultancy services and capacity building. For each ministry, the Director of Administration and Personnel (DAP) will be responsible for all procurement activities.

The DAP oversees the Ministry Procurement Unit (MPU) in his/her department. The head of MPU who is the ministry's Senior Supplies Officer (SSO) is responsible for carrying

out day-to-day programme procurement activities as stipulated in the Public Procurement Act No 3 of 2001.

The MPU is directly responsible for the preparation of procurement plans (articulated from plans of actions of different departments); preparation of bidding documents/requests for proposals; evaluation of bids/proposals; preparation of contract documents; and contract administration and management as well as logistics for the distribution of goods procured.

3.2 Council level

At Council level, the councils provide services to the agriculture sector in line with the DADP. Procurement includes equipment, services and items such as office consumables, fuel etc.

The Council Director (CD) is responsible for all ASDP procurements in the council. The CD will be assisted by the Council Agriculture Officer (CAO) who will be responsible for overall co-ordination of ASDP procurement activities in the council.

The CAO is responsible for the preparation of council ASDP procurement plans, implementation, and logistics for the distribution of goods procured. The council ASDP procurement plans must conform to the council ASDP annual plans of action and to the DADP.

CHAPTER 4 THE OBJECTIVES OF THE PROCEDURES

The objective of these procurement procedures for ASDP Funds is to:

- a. Describe in simple language procurement procedures to be applied by ASDP staff entrusted with procurement functions at various programme levels; and
- b. Ensure transparency and maintenance of procurement cycle records for the generation of accurate and reliable information.

CHAPTER 5 CENTRAL LEVEL BY PO-RALG, MAFS, MCM and MWLD

5.1 Procurement Methods for Use

The Public Procurement Act No 3 of 2001 provides for procurement methods to be used for procurement of Goods and Works. These are covered in detail under Part VI of the Regulations for Procurement of Goods and Works issued pursuant to the provisions of the act.

Section 80 of the regulations provides for procedures to use in choosing a procurement method to apply.

The thresholds for procurement method to be used are as per the Third Schedule of the Regulations for Procurement of Goods and Works, 2001.

The procurement will be in line with planned ASDP activities included in the ministry budget approved by the National Assembly.

5.2 Monitoring of Contracts and Record Keeping

The Senior Supplies Officer shall be responsible for ensuring that awarded contracts for goods, services and consultancy at ASDP ministerial Level are executed fully.

At the ministry level procurement activities will be computerised using the Platinum software and standard government procedures. In addition a completed progress monitoring report for each contract will be produced on a quarterly basis.

5.3 Control of Procurement Documents

Ministries will control and safeguard all procurement documents under normal accountable document procedures.

CHAPTER 6 COUNCIL LEVEL

6.1 Procurement Methods for Use

All procurement activities at Council level required for the successful implementation of the Programme will follow the procedures and conditions laid down in the Public Procurement Act No. 3 of 2001.

6.2 Procurement Procedures for Goods, services, and Works

Procurement of materials required to implement approved Programme works shall be the responsibility of the Council Agriculture Officer (CAO).

The CAO shall prepare the procurement plans based on the council Agriculture annual plan and DADP. He will use the plan to schedule procurement of goods services and works during the year. Thereafter the Council will follow the system and procedures currently in use for procurement of goods, services and works.

6.3 Monitoring of Contracts and Record Keeping

At the council level the CAO will be responsible for managing all procurement contracts.

Procurement activities will be computerised using the Platinum software for councils already using the system. Those councils that have not yet computerised their financial management systems will use manual records and procedures. Monitoring of contracts shall be ensured through a similar expediting process to that set out above for

Ministries:

6.4 Control of Procurement Documents

Councils will control and safeguard all procurement documents under normal accountable document procedures.

**STUDY OF THE FIRST YEAR
DADP FORMULATION PROCESS
IN COAST REGION**

AND

**SUGGESTED DIRECTIONS
FOR REVISION OF THE DADP GUIDELINES**

(Draft)

July 2003

**Rural and Agricultural Development Advisory Group of JICA
(JICA-RADAG)**

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OBJECTIVES AND BACKGROUND INFORMATION

1.1 Objectives of this document

The objectives of this document are as follows.

- (1) Present the review results of the first year DADP formulation process of each LGA in Coast Region
- (2) Suggest some directions for revision of the DADP guidelines based on the review results of the first year DADP formulation process in Coast Region.

This document presents *10 suggested directions* in Chapter 2 for convenience of the readers and then the review results of Coast Region in the following Chapter 3.

1.2 Background information on the first year DADP formulation process

The ASDP is implemented through the DADPs, which form an integral part of the District Development Plans. The formulation phase of the ASDP has been completed and three complementary Sub-programmes have been identified, namely, Sub-programme A, B and C. Sub-programme A includes all activities that are undertaken in the field in direct support to agricultural production and processing. Sub-programme B includes all activities undertaken by the public sector at the national level and Sub-programme C covers cross-cutting issues. Sub-programme A will be implemented by the Local Government Authorities (LGAs) through the DADPs.

The DADPs would be consolidated village plans formulated using participatory planning methodologies especially the recommended O& OD. The village plans and the DADPs should be approved by the village council and the district council, respectively and submitted to the Ministry of Finance and the PO-RALG. During the fiscal year 2003/04 the government earmarked Tsh. 11 billion to finance the DADPs. As described below, the LGAs were instructed to formulate their respective DADPs by focusing on the ASDS Quick Wins .

Before the DADPs formulation process started, the DADPs Sensitization Workshops were held on seven locations with participants from all LGAs in February 2003, where participants were provided with the DADPs mini guidelines to be used along with the O&OD planning methodology to formulate the DADPs. After the workshops, the LGAs started formulating the DADPs in order to submit them to the PO-RALG by 30th March 2003 ready for the appraisal process.

All LGAs managed to formulate their DADPs and submitted to the PO-RALG, though some did not meet the deadline. This was a real and significant achievement for the LGAs especially in the context of decentralized system.

However, it is not clear whether the LGAs made use of participatory planning techniques and the DADP guidelines. Therefore this paper/document attempts to assess

the process of DADPs formulation by reviewing the situation in Coast Region through discussions with key players involved in the process. Moreover, it is hoped that the study will serve as an input in improving the DADP guidelines and thus the formulation and implementation of DADPs.

SUGGESTED DIRECTIONS FOR REVISION OF THE DADP GUIDELINES BASED ON THE STUDY OF THE FIRST YEAR DADP FORMULATION PROCESS IN COAST REGION

JICA-RADAG suggests that the DADP Guidelines should be revised in the following directions based on the first year DADP study conducted in the districts of Coast Region before and after the formulation of their DADPs in 2003.

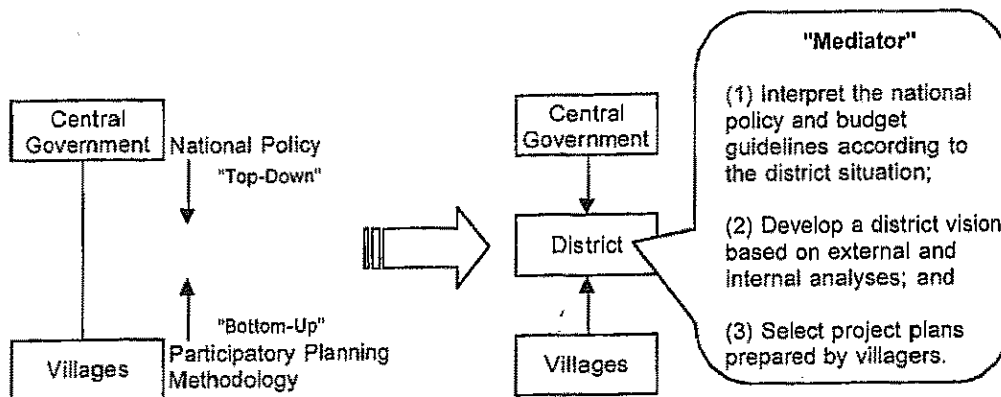
2.1 Reduce the volume as much as possible

- 1) Reduction of the explanations on the participatory planning methodology: The Review Study has found that all the districts visited have knowledge and experience in formulating plans by using some participatory planning methodologies. Therefore, it is advisable to reduce the descriptions emphasizing the significance of participatory planning in the DADP Guidelines. Instead, a brief outline of the O&OD approach, which is the official planning methodology endorsed by the Central Government but not widely known at the district level, is to be presented in a box. The O&OD approach could be applied either to the district situation generally in preparation of the DDP, that is the multi-sector development plan of the district, or to the district agricultural situation specifically in preparation process of DADPs. However, even if the O&OD approach is applied in preparation process of the DDP, an agricultural sub-group as well as other sub-groups is recommend to be set up, and this point should be mentioned in the DADP guidelines.
- 2) Reduction of contents of the I&I package: The I&I package is delivered to each LGA from the Central Government in the beginning of the fiscal year. Its contents should be reduced substantially taking into account the technical capacity of ASLMs and PO-RALG (see, for example, the instructions provided in the mini-Guidelines for the 2003/04 fiscal year). The I&I package should only contain changes in the national policy, if any, and the budget ceiling of the fiscal year. ASLMs and PO-RALG should prepare a few pages of instructions and information, respectively.

2.2 Explain the roles of the district more explicitly

The district stands between the Top-Down approach and the Bottom-Up approach. In other words, dealing with both the policy of the Central Government and the needs of the villages, the district is expected to play the following three roles:

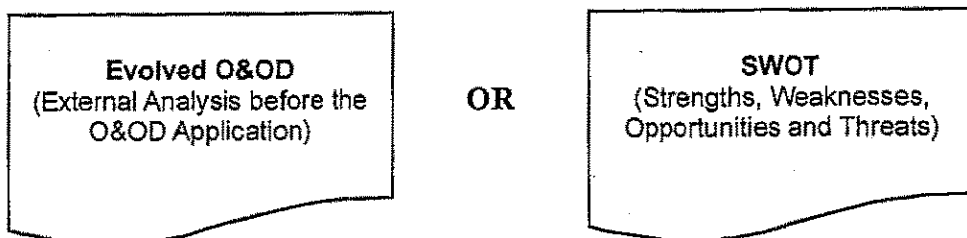
- 1) To interpret the national policy and budget guidelines according to the district situation;
- 2) To identify market opportunities based on external and internal analyses and develop a vision to be achieved by the district in a given period; and
- 3) To select some project plans among those prepared by the villages through a participatory planning process based on the national policy and budget guidelines and the district vision.



2.3 Present the two strategic planning methodologies, i.e. the evolved O&OD approach and the SWOT analysis

Since some districts did not seem to understand fully the term and objectives of the SWOT analysis, it is necessary to present the two strategic planning methodologies in the DADP Guidelines. They can be explained as:

- 1) The evolved O&OD: Examine the external conditions and identify market opportunities the district can take before applying the O&OD approach to the district planning. Then analyze the opportunities (strengths) and obstacles (weaknesses) of the district by using the O&OD; and
- 2) The SWOT: The O&OD approach does not distinguish the existing conditions within the district from the external conditions. By using the SWOT analysis, the O&OD will be first applied to external analysis and then to internal analysis. These two steps will enable the district to match the external opportunities with its internal strengths.



It should be noted, however, the methodologies intend to achieve the same objective and only their expressions are different. The decision on which methodology should be used in the Guidelines is left to the Working Group of the Task Force 1 and other parties concerned.

2.4 Illustrate the framework of the ASDS/ASDP

The policy framework and strategies of the ASDS/ASDP must be clearly understood by the district technical staff so that each DADP will be formulated and implemented in accordance with the ASDS. That is, the projects and activities in the DADP must be undertaken in direct support of agricultural production, processing and marketing in order to make them profitable. This explanation will also clarify the significance of external analysis by using such planning methodologies as the SWOT.

2.5 Emphasize the ASDP budget allocation (75%) to Sub-Programme A

In addition to the focus on profitability, the decentralized implementation of the ASDP through DADPs is another innovative feature of the ASDS. Therefore, it should be emphasized that the Sub-Programme A (Agricultural Sector Support and Implementation at District and Field Levels) is designated to receive 75 % of the total budget to be allocated to the ASDP. This can be done by using a circle graph.

2.6 Delineate the promotion of private sector/public sector partnerships

The Review Study has found that many of the district officers interviewed during the visits still have a conventional mind-set. Therefore, the need to promote private sector/public sector partnerships, also an innovative feature of the ASDS, should be delineated in the Guidelines. This will make the district technical staff understand that they are expected to act as facilitators of the process, not as managers as highlighted in the Guidelines (p. 7).

2.7 Develop the district vision only and leave out the catchphrase

The Review Study has found that the term catchphrase is a little confusing and therefore should be removed from the Guidelines. Each district should develop a vision and briefly state it by wording impressive and easily understood.

2.8 Replace the budget estimate forms with the MTEF forms

The record forms attached to the DADP guidelines should be replaced with the appropriate MTEF forms that are streamlined to the governmental budget system.

2.9 Match each step with the expected schedule for each year

The schedule described in the DADP Guidelines (p. 11) is that the DADP planning starts in April and the DADP is submitted in December. It is necessary to alter this schedule to match it with the expected schedule, that is, the start in October and the submission in April.

2.10 Include a checklist for project planning as an appendix

It should be examined that a checklist for planning projects and activities in each area of the main interventions listed in the Sub-Programme A of the ASDP is included as an appendix.

REVIEW STUDY OF THE FIRST YEAR DADPs FORMULATION PROCESS IN COAST REGION

3.1 Review of the DADPs in Coast Region

The DADPs submitted by LGAs of Coast Region were reviewed based on the following criteria.

- Use of DADPs formulation guidelines
- District statistics
- District situational analysis
- Formulation of clear district development vision and objectives
- Focusing of targets and activities
- Activities costing and budgeting (the MTEF forms)
- Monitoring and evaluation planning (the Progress Report)
- Village plans

3.1.1 Kibaha township authority

- **Use of the DADP guidelines**
Base on the document, the district used the mini guidelines provided during the Sensitization Workshop especially on the provision of basic district data.
- **District statistics**
Provision of authority statistics was adequately detailed.
- **Situational analysis**
Although the O&OD planning methodology and the SWOT analysis were employed, situational analysis was inadequately analyzed. The O&OD only outlined the existing opportunities and obstacles while the SWOT mentioned only the strength, weaknesses, opportunities and threats in the agricultural sector. However, the emerging issues were not linked with outlined the O&OD and the SWOT, instead the issues were picked from the O&OD performed in 2002 which form the basis of formulating the objectives.
- **Formulation of clear agricultural development objective(s)**
The development objective(s) was loosely formulated because it is not specific, measurable, realistic and timely.
- **Focusing on targets and activities**
The target and activities were well focused but targets were too ambitious.
- **Activities costing and budgeting (the MTEF forms)**
Based on the MTEF forms
- **Monitoring and evaluation (the Progress Report)**
Not addressed

- **Village plans**
No village plans were consolidated.

Lessons

- There was a gap in using the situational analysis outcomes either by using the O&OD or the SWOT, to formulate a focused development objectives, output expected and activities to be implemented in order to achieve the objective (s).
- Problem existed in formulating the development objectives with subsequent targets and activities.
- Formulation of DADP was based on data stock collected previously using the O&OD thus not participatory formulated.

3.1.2 Rufiji district council

- **Use of the DADP guidelines**
The district used of the mini guidelines to formulate DADP.
- **District statistics**
District statistics were detailed presented with both socio-economic data and existing NGOs and other institutions in the district.
- **District situational analysis**
The SWOT analysis was used to identify the existing strengths, weaknesses and opportunities and threats as well as stakeholder analysis. However the SWOT analysis was not linked in the formulation of the District Vision. Moreover, the district attached villages problems sheet, which summarized various types of problems existing in the respective villages with suggested interventions.
- **District vision**
Too confined because it focused only on one issue.
- **Formulation of clear district agricultural development objectives**
The objective depended on the selected area of intervention.
- **Focusing of targets and activities**
Proposed activities focused on the stated objectives.
- **Activities costing and budgeting (the MTEF forms)**
Made use of the MTEF forms
- **Monitoring and evaluation (the Progress Report)**
The Monitoring and evaluation sheet was developed using the Logical Framework. But not all proposed results/output were quantified.

- **Action plan**
The district formulated the action plan or annual work plan.

Lessons

- The district situational analysis was merely analyzed using the SWOT and the stakeholder analysis, which just identify strengths, opportunities, weaknesses and threats.
- The outcome of the SWOT was not linked in formulating the District Vision.
- The District Vision was very narrow focusing only on sub-sector (extension).
- The targets and activities are not linked to the District Vision.
- The plan is based on exiting problems, which are not linked in the broad sense.
- Managed to develop the Log frame for developing M&E indicators

3.1.3 Bagamoyo District council

- **Use of the DADP guidelines**
Made use of the mini guidelines
- **District statistics**
Well presented in detail
- **Situational analysis**
The SWOT and the stakeholders analysis were used to identify district strengths, weaknesses, opportunities and threats. The district went further to perform problems analysis, which led to the formulation of main issues for interventions.
- **Formulation of clear district agricultural development objectives**
Well formulated and with all qualities of an objective (specific, realistic, measurable, timely and achievable)
- **Focusing of targets and activities**
Activities and targets were linked to the objective.
- **Activities costing and budgeting (the MTEF forms)**
The district made use of the MTEF forms for activities costing and budgeting.
- **Monitoring and evaluation (the Progress Report)**
M&E indicators were not developed although based on the settled targets the district could develop its monitoring indicators.
- **Action plan**
The action plan was not developed.

3.1.4 Mkuranga district council

- **Use of the DADP Guidelines**
The district used mini guidelines to formulate the DADP.
- **Linkage to ASDS**
The district identified several constraints in the agricultural sector based on the ASDS Quick Wins although were not related to the DADP selected Quick Wins.
- **Situational analysis**
The SWOT was not used to analyze the agricultural sector but to identify the existing strengths, weaknesses, opportunities and threats in the district. Also the SWOT results were not used to link the district objectives. Only three problems were picked as Quick Wins for intervention. The interventions were sub-sector oriented and were not linked together.
- **Formulation of clear district agricultural development objectives**
Objectives formulated based on the selected intervention.
- **Activities costing and budgeting (the MTEF forms)**
Activities cost and budgeted based on the MTEF forms.
- **Monitoring and evaluation (the Progress Report)**
Monitoring and Evolution indicators were not developed though they could be developed based on annual targets.

3.1.5 Kisarawe district council

- **Use of the DADP guidelines**
The district used the mini guidelines to formulate the DADP.
- **District statistics**
Adequately detailed
- **Situational analysis**
The SWOT analysis was used to identify the existing strengths, weaknesses, opportunities and threats while the stakeholder analysis was used to rank various stakeholders in the district. However, none of this analysis was used to formulate the District Vision .
- **Vision**
The District Vision setting was not linked to neither the SWOT nor the stakeholder analysis.

- **Quick Wins for 2004/5**
The Quick Wins for implementation were identified through the O&OD and not linked to the SWOT and only the interventions were proposed for the DADP.
- **Activities costing and budgeting (the MTEF forms)**
Activities costing and budgeting were based on the MTEF forms.
- **Monitoring and evaluation (the Progress Report)**
Monitoring and Evolution indicators were not developed though they could be developed based on annual targets.

3.1.6 Mafia district council

- **Use of the DADP guidelines**
The district made use of the mini guidelines to formulate the DADP.
- **District vision**
The vision also was poorly formulated and not clear
- **District statistics**
Well detailed and consistent
Villages database
The district presented the entire village database.
- **DADP advocacy**
The district planned activities to sensitize the DADP to all stakeholders in the district. (Unique understanding)
- **Situational analysis**
It was not clear which planning technique was used.
- **Agricultural development objectives**
The objectives were formulated by the district core team, which however did not meet the characteristics of the development objective.
- **District projects**
The district DADP consisted of series of specific projects to be implemented in the specific villages. Also each project identified the source of funds and action plans were clearly presented.
- **Activities costing and budgeting (the MTEF forms)**
Cost and budgeted not by the MTEF forms but did well.
- **Monitoring and evaluation (the Progress Report)**
Indicators were not formulated. However, based on targets for each project the district could develop its indicators

3.1.7 Kibaha district council

- **Use of the DADP guidelines**
The mini guidelines were used to formulate the DADP.
- **District statistics**
Well presented
- **Situational analysis**
The O&OD planning technique was previously used to identify the district opportunities and obstacles. However, both the SWOT and the stakeholder analysis were used to identify the district strengths, weaknesses, opportunities and threats. However, the SWOT was not linked with the formulation of district agricultural objectives. The objectives were formulated based on interventions selected for implementation.
- **District vision**
The District Vision is clearly phrased (to have a society living freely from poverty).
- **Activities costing and budgeting (the MTEF forms)**
Based on the MTEF forms
- **Monitoring and evaluation (the Progress Report)**
Monitoring and evaluation indicators were not developed although they could be developed based on the targets.

3.2 Discussion with Regional Secretariat / LGAs

3.2.1 Roles of the Regional Secretariat in the DADPs Formulation Process

During the DADP formulation process, the office assisted the district council's formulation teams to formulate their respective DADPs.

- **Inputs from the Regional Secretariat:**
 - Technical advice was provided from the regional agricultural sub-sector advisors (agriculture, livestock and cooperatives). Also the Regional Planning Officer provided a significant input to the LGAs' formulation teams in the formulation of DADPs.
 - Backstopping to LGAs' formulation teams
 - Auditing the districts' DADPs
 - Training LGAs' formulation teams on the MTEF forms in activities costing and budgeting
 - Submission of the DADPs to the PO-RALG in Dodoma

- Coordination of the whole exercise
- Liaison Office between LGAs and PO-RALG
- **Regional view on the DADP guidelines**
The LGAs made use of the mini guideline to formulate the DADPs, however the region noted the following on the full DADP guidelines;
 - Some meanings of technical terms were confusing such as SWOT, internal analysis and external analysis that need definitions.
 - The region oversaw the difficulty on the availability of some village data as stipulated by the guidelines.
 - The guideline is too detailed.
- **Source of data for the DADPs formulation**
The DADPs made use of projects coming from the communities, which were formulated through the O&OD planning techniques in Kisarawe, Bagamoyo and Kibaha Districts while Mkuranga, Mafia and Rufiji Districts made use of projects derived from the PRA conducted in the villages
- **Formulation time frame**
The DADPs formulation process was supposed to start immediately after the sensitization workshop held in Morogoro in 21st February 2003. However, the actual formulation process among the district started in mid March after the LGAs trained on the use of the MTEF forms in activities costing and budgeting.
- **Formulation teams**
The DADPs were formulated by the technical staff in the departments of agriculture (agriculture, livestock, cooperative and marketing)
- **Constraints to the DADPs formulation**
 - Too short time for the DADPs formulation
 - Inadequate capacity among the formulation teams especially on planning skills
 - Lack of financial resources
 - Poor communication between the Regional Secretariat and LGAs
 - Information gap among the PO-RALG, Regional Secretariat and LGAs (use of the MTEF forms)
- **Expected future constraints**
Lack of capacity (It will be constrained in the process in the future.)
Financial resources
- **Submission date for the DADPs to the PO-RALG**
The Regional Secretariat compiled the LGAs DADPs in the region and submitted them to the PO-RALG in 4th April, 2003.

- **Quick Wins**

The Quick Wins used to formulate the DADPs were the urgent problems identified by the O&OD and the PRA processes in each agricultural sub sectors of agriculture, livestock and cooperative and marketing. But not the ASDS Quick Wins

3.2.2 The DADP Formulation Process in the Bagamoyo District Council

- **Source of information for the DADP formulation**

The district has already conducted the O&OD throughout the district, which has been documented. The district made use of this data to pick the quick intervention for this year DADP.

- **View on the DADP guidelines**

District prepared the five-year agricultural development plan based on the full DADP guidelines. Although later made use of the mini guideline to pick the Quick Wins from the five-year plan as suggested by the Regional Secretariat. The formulation team noted that the full DADP guidelines were not difficult to use except some parts, which were very hard to read, and they are too detailed. However, the team noted that the mini guidelines were too simple.

- **Formulation timeframe**

The DADP formulation was started immediately after the Sensitization Workshop.

- **Formulation team**

The district formed the formulation team, which comprised of all head of sections in the department of agriculture, livestock, marketing and cooperative together with two-district subject matter specialists. The team was to meet once a week during the formulation process to review the progress. Upon its completion, the document was scrutinized by the District Management Team and financial committee before submitted to the Region Secretariat for comments. This was finalized by 21st March 2003. However, the district was advised to revise its DADP to reflect only on Quick Wins that could be implemented within a period of one year. The district team managed to revise the document within nine days to meet the dead line of 30th March 2003.

- **External advice during the DADP formulation process**

The DADP formulation process was supported by German NGO (Germany Development Service), support from the Regional and the O&OD report.

- **Constraints to the DADP formulation process**

The formulation of DADP this year was constrained by the following problems:

- Lack of financial resources to facilitate the process
- Too short formulation period

- Information gap among the PO-RALG, the Regional Secretariat and the District especially on the budget ceiling i.e. information inconsistency. (The first ceiling was Tsh. 92 million and then changed later to be Tsh. 102 million.)
- Inadequate office equipments
- Inadequate multi-sectoral coordination

- **Future constraints**

The district was expecting the following future constraints:

- Continuous information gap
- Transport

- **Submission date**

The DADP was submitted to the Regional Secretariat on 31st March 2003.

- **General observation.**

The district was recommended the strengthening of multi-sectoral coordination. Moreover, the district observed that other departments such as education and health have been formulated their plans smoothly because of basket funding, the district mentioned the same should be applied to the DADP. Furthermore, the district observed that the MTEF forms were too rigid because it didn't permit changes.

- **Quick Wins**

The Quick Wins addressed in the DADP were prioritized interventions selected from the O&OD document.

3.2.3 The DADP Formulation Process in the Kisarawe District Council

- **Source of information for the DADP formulation**

The district conducted the O&OD during the months of December 2002 to February 2003. The Data from the O&OD together with the PRA data were used to pick quick interventions for this year DADP. Since the district was under local government reform programme, the District Vision has been defined.

- **View on the DADP guidelines**

The district made use of the mini guidelines because:

- The full DADP guidelines have many tables;
- The formulating team had inadequate time to read and understand the full DADP guidelines; and
- The formulation team was not familiar with some of planning terms.

- **Formulation timeframe**
Formulation of the DADP started after the Sensitization Workshop where the formulation team was briefed the Sensitization Workshop proceedings and task to formulate the DADP. The actual exercise started late February.
- **Formulation team**
The DADP formulation team was comprised of the technical staff from the departments of agriculture, livestock and marketing and cooperative. However, during the whole process of the DADP formulation there was continuous consultations with Regional Secretariat.
- **External advice during the formulation process**
Formulation of the DADP in the district was provided with external advice only from the office of Regional Secretariat.
- **Constraints to the DADP formulation process**
During the DADP formulation process, the district experienced the following problems:
 - Time constraint
 - Lack of office equipments such as computers and fax machines
 - Lacked basic planning skills in the formulation team
 - Inadequate financial resources to facilitate the process
 - Transport problem (to facilitate the formulation team movement to and from Regional Secretariat)
 - Untimely information flow from the Regional Secretariat
- **Future constraints**
Inadequate capacity especially in planning
Continuous transport problem
- **General observation**
The district formulation team was recommended that the O&OD should be used simultaneously with other planning techniques for better results in the planning process.
- **Quick Wins**
The Quick Wins addressed in the DADP were prioritized interventions selected from the O&OD document.

3.2.4 The DADP Formulation Process in the Kibaha District Council

- **Source of information for DADP formulation**
The district already conducted the O&OD and the PRA. The results were used to select quick intervention for this year DADP.

- **View on the DADP guidelines**
The formulation team was only briefed by the DALDO and the DPLO about the Sensitization Workshop proceedings and task to formulate the DADP. However, they did not form a part of the formulation team
- **Formulation team**
The technical staff from the departments of agriculture, livestock, marketing and cooperative formulated the DADP. No one of the formulating team attended the Sensitization Workshop.
- **External advice during the formulation process**
The district received adequate support from the Regional Secretariat during the period of the DADP formulation process.
- **Constraints to the DADP formulation process**
The following constraints were experienced during the formulation process:
 - Time constraint
 - Lack of sharing information at the Sensitization workshop in the DADP formulation team
 - Lack of basic planning skills in the formulation team
 - Inadequate financial resources to facilitate the process
 - Difficulty in planning with the O&OD
- **Quick Wins**
The Quick Wins addressed in the DADP were prioritized interventions selected from the O&OD document.

2003年8月の活動結果

- DADPsにおける案件の選定理由および資金配分について調査した。
- DADPガイドライン（修正版ドラフト）に対するコメントを入手した。
- 地方道路整備調査に関する報告書を作成した。

1. 現地調査業務の概要および結果

1-1. 8月の活動概要

(1) DADPs における案件の選定理由および資金配分について調査した。

先月末に PO-RALG ムシニング局長から入手した DADPs における案件の選定理由および資金配分についての情報を基に、主要な関係者（ASDP 事務局プログラム・コーディネーターニヤキモリ氏、MAFS セクター予算・計画担当官アチャヨ氏および政策計画局長ピテゲコ氏）に対しヒアリングを実施した。また、DADPs1 年目のとりまとめ文書を作成した。

(2) DADP ガイドライン（修正版ドラフト）に対するコメントを入手した。

先月完成した DADP ガイドライン（修正版ドラフト）に関するコメントをタスク・フォース1の議長である PO-RALG ムシニング局長から入手した。

(3) 地方道路整備調査に関する報告書を作成した。

先月実施した関係者からのヒアリングおよび現地調査から得られた各種情報・関係書類の整理および分析を行い、中間報告書を作成し、次回調査の基礎固めを行った。

1-2. 8月の活動の注力点

今月、調査団は以下の諸点に注力して活動した。

- DADPs における案件の選定理由および資金配分に関するヒアリングの実施
- DADP ガイドライン（修正版ドラフト）に対するコメントの収集
- 地方道路整備調査報告書の作成

図表1には8月中に調査団が関わった主要な出来事をまとめた。なお、調査団は8月12日までに全団員が本邦に向け出国し、第6次現地調査を終了した。

図表1 調査団が関わった主要な出来事の一覧

Date	Day	Activity		
		DADP-Related Meetings	Road Consolidation Study	RADAG-Related Meetings
1-Aug	Fri.	Meeting with Mr. Chacha Nyakimori (Programme Coordinator, ASDP Secretariat)	Meeting with Mr. K. Msita (Executive Secretary, National Construction Council) Meeting with Mr. K. Mkama (Director, Engineering Registration Board)	
2-Aug	Sat			
3-Aug	Sun			
4-Aug	Mon	Meeting with Mr. E. M. Achayo (In-charge of Sector Budget and Planning, MAFS)		
5-Aug	Tue			
6-Aug	Wed	Meeting with Mr. Richard Musingi (Chairperson of Task Force 1, PO-RALG;)		Meeting with JICA
7-Aug	Thu			Hayashi left for Japan.
8-Aug	Fri			
9-Aug	Sat			
10-Aug	Sun			
11-Aug	Mon			
12-Aug	Tue			Meeting with JICA Arai left for Japan.
13-Aug	Wed			
14-Aug	Thu			
15-Aug	Fri			
16-Aug	Sat			
17-Aug	Sun			
18-Aug	Mon			
19-Aug	Tue			
20-Aug	Wed			
21-Aug	Thu			
22-Aug	Fri			
23-Aug	Sat			
24-Aug	Sun			
25-Aug	Mon			
26-Aug	Tue			
27-Aug	Wed			
28-Aug	Thu			
29-Aug	Fri			
30-Aug	Sat			
31-Aug	Sun			

Saturdays, Sundays and Public Holidays

(出所：調査団作成)

2. 現地調査業務の詳細

2-1. DADPs に関する動き

(1) 進捗

先月末に PO-RALG ムシニング局長から入手した DADPs における案件の選定理由および資金配分についての情報を基に、主要な関係者（ASDP 事務局プログラム・コーディネーターニャキモリ氏、MAFS セクター予算・計画担当官アチャヨ氏および政策計画局長ピテゲコ氏）に対しヒアリングを実施した。また、DADPs1 年目のとりまとめ文書を作成した（収集資料1参照）。

(2) 今月の主な動き

8月1日 ASDP 事務局ニャキモリ氏との会合
8月4日 MAFS アチャヨ氏との会合

(3) 会合の概要

上記会合の結果は以下のとおり。

1) PO-RALG ムシニング局長との会合

日時： 8月1日（金）10時20分～10時50分

場所： ASDP 事務局事務所

参加者： ASDP 事務局プログラム・コーディネーター ニャキモリ氏（Chacha Nyakimori）、JICA-RADAG 林

1. DADP 資金の配分方法について

（林）PO-RALG ムシニング局長から DADP 資金の配分がすでに決定していると聞いたが、どのようにして配分を決定したのか教えて欲しい。同氏からは農業関係3省（ASLMs:MAFS、MCM、MWLD）が決定した重点分野を基に、県から挙げられてきたプロジェクトを選定したと聞いているが。

(Nyakimori) そうだ。その「重点分野」は 5 つあり¹、「クイック・ウインズ」として考えられたものの一部だ。また、「クイック・ウインズ」に DADP の資金を投入する以上、素早くそのインパクトが出なければ意味がない。

(林) ASLMs による「重点分野」の選定には DADP の資金が 110 億タンザニア・シリングから 40 億タンザニア・シリングに減額になったことも影響しているのか。

(Nyakimori) そのとおりだ。だから、リハビリに重点を置いたのだ。限られた資金だからこそ、有効に使わなくてはならない。そのため、既存の施設をリハビリし、再度使用可能にすることを重要視したのだ。灌漑を例にとると、新しい灌漑施設を設置するのではなく、既にある小規模の灌漑施設（例：水路や堰）の改善や修復などを行う、ということだ。

(林) ところで、DADP 資金を得ることができる県とできない県とがあるようだが。

(Nyakimori) そうだ。まず「5 つの重点分野」に準ずるプロジェクトを挙げてきているかどうか、次にそのプロジェクトの対象となる村を特定できているかどうか、という二つのステップをクリアできた県だけが DADP 資金を得ることができるようにしたのだ。なお、そうした県は DADP に含まれるその分野についてのリクエストどおりの予算を得ることができていることを付言する。

(林) 了解した。忙しい中、協議に貴重な時間を割いてくれたことに感謝する。

調査団の分析：

非常に限られた時間ではあったが、内容のある良い協議ができたように思う。というのも、今回の協議によって、どのように DADP 資金の配分が決定されたのか判明されつつあると判断するからである。来週初め、ニャキモリ氏以外の DADP 資金の配分に関する会合に参加したタンザニア政府関係者を訪問し、DADP 資金の配分方法について更なる確認を行う所存である。

¹ (1) 灌漑農業のための小規模灌漑施設の設置／リハビリ、(2) コーヒー豆の皮剥き機の購入、(3) 小規模ダムを設置／リハビリ、(4) 家畜につく害虫予防のための消毒液槽のリハビリ、(5) SACCOs の強化

2) MAFS アチャヨ氏との会合

日時： 8月4日(月) 10時30分～10時45分

場所： MAFS I

参加者： MAFS アチャヨセクター予算・計画担当官 (E. M. Achayo; In-charge of Sector Budget and Planning)、JICA-RADAG 林

1. DADP 資金の配分方法について

(林) PO-RALG ムシンギ局長から DADP 資金の配分がすでに決定していると聞いた。また、農業関係 3 省 (ASLMs: MAFS、MCM、MWLD) が決定した 5 つの重点分野を基に、県から挙げられてきたプロジェクトを選定したと聞いているが。

(Achayo) まず考慮に入れたことは、DADP の資金が 110 億タンザニア・シリングから 40 億タンザニア・シリングに減額になったことだ。そのため、素早いインパクトが望めるもの、そして廉価で実施できるものに注目せざるを得なくなった。ゆえに、既存の施設のリハビリに力点を置くことになったのだ。

(林) それら 5 つの重点分野のうち、2 つはリハビリではなく、「コーヒー豆の皮剥き機の購入」「SACCOs の強化」を目的としている。この 2 つの分野について説明して欲しい。

(Achayo) まず、「コーヒー豆の皮剥き機の購入」についてだが、我々は高品質なコーヒー豆に対する世界的なニーズに対応し、そうしたコーヒー豆をタンザニアで生産するための機材が必要なのだ。次に「SACCOs の強化」についてだが、この分野は他の 4 つの重要分野を補完する役目を持っている。つまり、リハビリが施される既存の施設にはそれぞれ施設管理のための農民らの組織が存在している。「SACCOs の強化」は、これらの農民組織の強化を行うことを目的としている。具体的に「強化」について述べると次の 3 点となる。

- (1) グループ・マネジメント：グループ管理能力の強化
- (2) レコーディング：初歩的な簿記の習得
- (3) レポーティング：定期報告の慣例化

なお、これらの活動は県組合担当官 (District Cooperative Officer: DCO) が監督することを付言する。

(林) なるほど。しかしながら、コーヒー豆は国際価格に左右されることも十分考えられ、「コーヒー豆の皮剥き機の購入」を重要分野とし、高品質なコーヒー豆を多く生産したからといって、必ずしもコーヒー農家の収益性の向上に貢献するとは言えないのではないかと。

(Achayo) そのようには考えていない。世界的に高品質コーヒーに対するニーズが存在しているのだ。

(林) 忙しい中、協議に貴重な時間を割いてくれたことに感謝する。

(なお本会合の翌日、MAFS ビテゲコ政策計画局長に電話での簡単なインタビューの機会を得た。その際に判明したことは、これまでのニヤキモリ氏およびアチャヨ氏との会合で判明したことと同様の内容ではあったが、一点異なったのは、「今年度の DADP における Quick Wins の実施を基に、翌年度の DADP の効率的かつ効果的な実施を目指す」との発言が聞かれたことであった。)

調査団の分析：

ニヤキモリ氏との会合同様、非常に限られた時間ではあったが、内容のある良い協議（ビテゲコ政策計画局長との電話インタビューを含む）ができたように思う。というのも、今回の協議を経て、DADP の資金配分における重要分野の設定の内実がほぼ明らかになったと判断するからである。しかしながら、「コーヒー豆の皮剥き機の購入」が重要分野となった経緯および理由については、未だ不明瞭な部分があり、今後再び確認を行う必要があると思慮する。

(4) 関係者の投入実績

調査団は、上記の会合の実施のために団員を投入し、会合のための事前の資料作成、会合出席、そして事後の議事録作成を行なった。

2-2. DADP ガイドライン（修正版ドラフト）の作成作業

(1) 進捗

先月完成した DADP ガイドライン（修正版ドラフト）に関するコメントをタスク・フォース 1 の議長である PO-RALG ムシング局長から入手した。

(2) 今月の主な動き

8月6日 PO-RALG ムシング局長との会合

(3) 会合の概要

上記会合の結果は以下のとおり。

1) PO-RALG ムシング局長との会合

日時： 2003年8月6日（水）12:15～12:45

場所： ダルエスサラーム市庁舎

出席者： PO-RALG ムシング局長（Richard Musingi; Director of Regional Coordination）、林（JICA/RADAG）

1. DADP ガイドライン（修正版ドラフト）について

(Musingi) DADP ガイドライン（修正版ドラフト）を読んだが、ほぼこのまま使用できると考える。なお、一読後の個人的なコメントは以下のとおり。

(1) DADP 策定プロセスのいくつかのステップにおける責任者が、DALDO (District Agriculture and Livestock Development Officer) となっているが、これはむしろ DED (District Executive Officer) であるべきだ。例え、実際の活動を取り仕切るのが DALDO だとしても、責任者は DED であるべきだ。なぜなら、実際の県政府の長は DED だからだ。

(2) 「ステップ3: Planning Team Formation」における「Planning Team」という表現は、むしろ「District Management Team」とした方が分かりやすい。しかしながら、「District Management Team (DMT)」はすでに県政府内に存在していると当方では理解しており、DADP 策定プロセスにステップ3を敢えて入れるべきかどうか検討中である。

(3) ステップ 5 および 6 では、「Village Plans」を策定し承認するプロセスが記載されているが、村および郡レベルにおいて「Village Management Team (VMT)」および「Ward Management Team (WMT)」の設置が行われるべきだと思う。それらの検討を経て挙げられてきた村からの選りすぐりの「Village Plans」を更に選定し、まとめるのが DMT であるように考えているからだ。

(4) DADP 策定においては、ステップ 5 および 6 に記載されている「Village Plans」を策定し承認するプロセスがまずあるべきだろう。次に、県政府においてそれらの「Village Plans」を選定し、まとめたものが DADP となると考えている。

(林) コメント感謝する。しかしながら、最後のコメントに関しては、これまでの DADP ガイドラインにおける提案と異なるが、県政府が村レベルから挙げられてきた計画をただまとめるだけとなると、これまで提案されてきた「県政府が、県における農業開発の方向性を決定する役割を担う」ことはないということか。

(Musingi) そうだ。その役割は中央政府が担う。なお、今月 12 日に農業関係 3 省 (ASLMs: MAFS、MCM、MWLD) の政策計画局長を集めた会合が開催されることになっており、その場でこの DADP ガイドライン (修正版ドラフト) を配付し、その内容について検討を重ねたいと考えている。

(林) 了解した。なお、現在、タスク・フォース 1 の下で DADP ガイドラインの修正を担当するワーキング・グループ 1 の議長であるシオ教授が、ワーキング・グループ 1 の他のメンバーとともに DADP ガイドライン (修正版ドラフト) の内容について協議していることを付言する。局長のコメントを彼らと共有することは、非常に有益な協議となると思うのだが。

(Musingi) 了解した。連絡してみる。

(林) 最後に、今回新たに挿入した MTEF フォームについては問題ないだろうか。

(Musingi) いや、全く問題ない。これでいいと思う。

(林) 忙しい中、協議に貴重な時間を割いてくれたことに感謝する。なお、先月末にコメントを依頼した時と同様、重ねて強調したいのは、調査団作成による DADP ガイドライン (修正版ドラフト) はあくまでも「サンプル (参考)」および「たたき台」であり、その内容を検討の上、どのように使おうとも、もしくは使わなくとも全く構わないということだ。また、全ての決定の権限は、タスク・フォース 1 およびワーキング・グループ 1 を初めとするタンザニア政府側にあると理解していることも申し添える。

(Musingi) 了解した。については DADP ガイドライン (修正版ドラフト) のデータを手入れしたいのだが、可能だろうか。というのも、先に触れたように、12 日の会合に向けた準備を進めたいのだ。

(林) もちろんだ。すぐに持参する。(この後、データを保存したフロッピーを同氏まで持参した。)

調査団の分析：

「県政府は村レベルから挙げられてきた計画をただまとめ、中央政府が県における農業開発の方向性を決定する役割を担う」という同氏の発言には驚かされたが、「参加型」計画策定手法である O&OD (Opportunities and Obstacles to Development) を推進したい PO-RALG の局長としての配慮があった可能性も否めないと判断する。しかしながら、同氏の発言にあるとおり、中央政府が各県の農業開発の方向性を決定することになると、地方分権化の流れに反することでもあり、県政府側からの反発が十分予想される。むしろ、そういった中央政府による決定を DADP ガイドラインにおける「ステップ 0 : Instructions and Information Package」として昇華し、示唆するよう変更するならば、県政府側からの反発も少ないと思慮する。DADP 策定における県政府側の十分な決定権の保持は、肝要な要素であると考ええる。なお、調査団としては、政府側のオーナーシップの醸成を念頭に置きつつ、DADP ガイドラインの修正に関する支援を今後とも行っていく所存である。

(4) 関係者の投入実績

調査団は、上記の会合の実施のために団員を投入し、会合出席、そして事後の議事録作成を行った。

2-3. 地方道路整備調査

(1) 調査の背景・目的・範囲

本調査は、ASDPの中で早急に活動を支援する分野(Quick Winsの一つ)として、またPRBS/PRSC進捗条件(PAF)の一つとして指定されている「地方・農村道路の整備体制の強化のための提言作成」を支援するために昨年度から開始されたものである。本調査は、タンザニアの現在の地方・農村道路整備の現状を広く把握し、今後の農村開発の効果的促進に必要な主要課題を抽出し、さらに、今後の具体的活動内容を可能な限り展望することを目的とする。今年度は昨年度の活動に引き続き、関係機関へのヒアリング、県政府への訪問、地方・農村道路事業の実態調査などを行い、11月までに体制強化に関する提言をまとめることでタンザニア政府に要請されているPAF条件クリアに貢献すること、さらにその後の提言の実施に向けての支援を行うことを目的としている。

今月は、先月実施した関係者からのヒアリングおよび現地調査から得られた各種情報・関係書類の整理および分析を行い、中間報告書を作成し、次回調査の基礎固めを行った(収集資料2参照)。

(2) 今月の主な動き

日数	月 日	曜日	活動	宿泊地
1	8月1日	金	AM: Mr. Msita(NCC**)会合、ERB***訪問資料収集 PM: 資料整理・分析	DSM
2	8月2日	土	資料整理・分析	DSM
3	8月3日	日	資料整理・分析	DSM
4	8月4日	月	資料整理・分析、報告書作成	DSM
5	8月5日	火	資料整理・分析、報告書作成	DSM
6	8月6日	水	資料整理・分析、報告書作成	DSM
7	8月7日	木	資料整理・分析、報告書作成	DSM
8	8月8日	金	資料整理・分析、報告書作成	DSM
9	8月9日	土	資料整理・分析、報告書作成	DSM
10	8月10日	日	資料整理・分析、報告書作成	DSM
11	8月11日	月	資料整理・分析、報告書作成	DSM
12	8月12日	火	調査中間報告・報告書提出(JICA Tanzania Office)、DSM発	機中泊
13	8月13日	水	AMSTDM着、AMSTDM発	機中泊
14	8月14日	木	成田着	Tokyo

Note **NCC=National Construction Council

***ERB=Engineer Registration Board

(3) 調査活動

1) 地方・農村道路の整備体制の強化政策のための調査

主な調査活動は以下の通り。

<関係者・団体へのインタビュー>

(ア) 8月1日(金): Mr. K. Msita (Executive Secretary, National Construction Council: NCC) 訪問

【聞き取りの主要内容】: NCC では、労働集約的建設工法 (Labor-Based Technology: LBT) の普及のために数年前より全国で研修を実施してきているようだが、その成果について聴取。NCC は主に民間業者を対象に既に5年以上も研修を実施してきた。一方政府側は Mbeya に研修センター (ATTI) を設立し研修を開始したところ。我々と政府は研修に関しもっと協力すべき。また、LBT 研修が実施されても、実際の工事で LBT が採用されることがまだ少ないが、それは発注者側での理解・意欲が不足しているためである。多くの政治家および政策決定者は LBT をまだ幼稚で、ムダの多い建設方法だと考えている。LBT を現実の工事で推進・根づかせるためには意識改革あるいは法的支援が必要だろう。

(イ) 8月1日(金): Mr. K. Mkamba (Director, Engineer's Registration Board: ERB) 訪問

【聞き取りの主要内容】: ERB は、昨年、政府の要請により県政府の技術職員の実態調査を実施している。今回、その報告書を ERB から直接入手した。調査は、大学教授・政府職員など主要技術者9名からなる調査委員会が全国の県を分担し、質問表および現地訪問で各県の技術者の状況を調べたものである。

<中間報告書の作成>

今回の第1次調査は、地方・農村道路整備体制強化政策のための基礎調査と位置付けられるが、今回の調査のまとめとして以下の内容から成る中間報告書を英文で作成した。中間報告書における主なポイントは以下のとおりである。

(ア) タンザニア国内で現在進行中の地方・農村道路整備事業を広く調査し、その主要事業の特徴・概要・長短所などを抽出した。調査事業は、以下の5事業である。

- 「農村運搬移動事業: Village Transport and Travel Programme (VTTP)」
- 「タンザニア社会行動基金: Tanzania Social Action Fund (TASAF)」
- 「労働集約型建設工法普及計画: Labor-Based Technology Programme (LBT)」
- 「UNDP/UNCDF Mwanza Programme」
- 「県道管理システム開発計画: District Road Management System (DROMAS)」

(イ) 現在のタンザニア建設業界(民間分野)の状況を把握した。地方・農村道路の整備事業は、そのほとんどが地方の小企業により実施されているが、これら小企業は資金繰り、建設機材の調達、事務管理能力など、多くの課題を抱えていることが判明した。

(ウ) 今回の調査では、昨年度の地方・農村道路調査において訪問した4県に加え、さら

にまた 3 県を訪問することができた。訪問した県は以下のとおり。

今回：Muheza、Manyoni、Magu

前回：Dodoma Municipal、Mpwapwa、Bagamoyo、Mkranga

(エ) これらの県の職員へのインタビューおよび収集した資料から以下のとおり、現状並びに問題点を抽出した。

- 維持管理計画策定：公平原則に偏った地域選定、農業・社会セクターとの連携の弱さ、ボトム・アップだけによる計画選定の不都合。
- 業務的側面：データの記録・管理の不備。
- 人材利用、昇級など：人材の絶対的不足、テクニシャン・クラスの昇級問題、職員の不在問題。
- 機材の問題：道路視察・施工監理のために必要な移動手手段の不足、事務処理機材の不足、地図の不備。
- 契約業務の問題：労働集約的工法利用のための標準契約書類の不備、施工業者選定への政治的介入。
- 技能分野での問題：コンピュータを利用する工事監理手法の普及、データ整理・利用への誘因醸成。
- 工事への村落共同体の関わり：道路の優先順位などに関し現在では村落住民の意向はほとんど反映されていない。農村道路工事が持つ雇用創出・所得向上・地域活性化・農村の自己管理能力向上などの点の認識不足。

2) タンザニア政府が実施する「地方・農村道路の整備体制の強化のための提言作成」のための調査活動に関する TOR の作成支援

先月、PO-RALG にて共同作成した調査活動に関する TOR は体裁が整えられ、内容もほぼ同様のまま、PO-RALG ムシンギ (Richard Musingi) 局長に提出された (収集資料 3 参照)。

3. 来月の活動予定

9月の予定を、既述の予定活動を中心に、想定される主な活動を以下にまとめた。なお、調査団は9月2日に本邦を出発し、第7次現地調査を開始する。

活動分野	活動内容	備考
1. バスケット・ファンド立ち上げ支援	●バスケット・ファンドに関する再委託調査のアレンジ	■ASDP 事務局と緊密な情報交換および情報共有を行う。
2. FASWOG タスク・フォース支援、ASDP タスク・フォース支援	●FASWOG タスク・フォース会合等への出席 ●ASDP タスク・フォース会合への出席	■ASDP 事務局およびASDP タスク・フォース議長と緊密な情報交換および情報共有を行う。
3. DADP ガイドライン見直し支援	●DADP ガイドライン（修正版ドラフト）の修正作業	■ASDP タスクフォース1の議長およびワーキング・グループ1の議長と緊密な情報交換および情報共有を行う。
4. 農業背景調査 III	●知的貢献を目的とした調査の実施	■関係省庁と緊密な情報交換および情報共有を行う。
5. 報告書作成 (1) SP 支援ガイドライン (2) 最終報告書	●構成の検討と詰め ●執筆者の確定	■上記1～4が当面の作業の主軸になるが、同時に報告書作成も着実に進める必要あり。