

CHAPTER IV: FRAMEWORK OF THE STRATEGY

4.1 Introduction

This chapter presents the framework of the strategy. It presents the major building blocks including the principles and on-going reforms. It elaborates the major clusters of desired outcomes for poverty reduction, namely, (i) growth and reduction of income poverty; (ii) improved quality of life and social well-being; and (iii) good governance and accountability. It is recognised that while growth is necessary for poverty reduction, it is not sufficient. Equity and conditions that foster it are equally vital.

4.2 Principles of the strategy

The strategy observes principles that will guide its interventions and actions with a view to ensuring integrity of the strategy. The purpose is to have a strategy that is well understood by all stakeholders for them to actively play their part. Whereas some of the principles are critical during the preparation of the strategy, others will apply during implementation, monitoring and evaluation.

4.2.1 National ownership

The strategy is viewed as a vehicle to scale up national ownership of development process toward the attainment of the national development agenda articulated in the Vision 2025 and subsequent policy initiatives. The strategy encourages participatory mechanisms at national and local levels. It seeks to be more inclusive by explicitly taking on board the various contributions of all actors. Efforts have been made to improve the quality and depth of participation through consultation processes.

The NSGRP will be accompanied by a communication strategy to ensure efficient transmission of policy signals between the government and stakeholders and thus engender a true exchange of information. Parliament and local governments will be critical in picking and acting on the messages. A proposal to institutionalise public debate throughout the implementation of the NSGRP has been adopted.

Strengthening policy formulation and implementation and harmonising different national policy-making processes is critical for national ownership. In this regard, the strategy recognises the need to increase capacity building for policy making, analysis and evaluation at local and central levels of government. Capacity building needs of the private sector, civil society and community levels will also be addressed to enhance their effective participation in the policy processes.

4.2.2 Political commitment

Political will and commitment to continued democratisation and human rights will be increased and sustained. Moreover, political stability and consistency in policies are imperative and form basis for accountability of Government to the citizenry and development partners.

4.2.3 Commitment to macroeconomic and structural reforms

- Predictable macroeconomic environment: Fiscal and monetary sector reforms will be maintained to ensure a stable and predictable macroeconomic environment underpinned by low inflation rate, increased domestic savings and investment, exchange rate stability and sufficient foreign reserves.
- Structural and institutional reforms: continued market, structural and institutional reforms: Box 4.1 shows some of the major current structural and institutional reforms:

Box 4.1: Some of the on-going structural and institutional reforms

- **Financial sector:** The sector has been liberalized since early 1990s. Remaining challenges include enhancing access to credit by the private sector, particularly SMEs and rural areas. The recent establishment of a credit rating agency is a further step in enhancing the efficiency of financial intermediation in Tanzania.
- **Parastatal sector reform** – By mid-2004, 169 divestitures had been completed and 57 entities were put into receivership. The number of parastatal enterprises with central Government involvement has now been reduced to 47 of which 8 are under privatisation and most of which represent minority shares in joint ventures. The major outstanding issues refer to the privatisation of some financial sector entities as well as that of public utilities such as TANESCO and Tanzania Railways Corporation. Other issues concern the terminal benefits of former employees and follow-up on the contributions (or any constraints) of divested establishments.
- **Trade policies and institutions** – Progress has been made in reducing tariff and non-tariff barriers. Challenges include further improvement in customs administration and improving the capacity to handle various issues, including commitment to WTO agreements and international negotiating capacity; and capacity to participate fully in regional markets such as SADC and EAC.
- **Factor markets (labour and land).** Revisions of labour and land legislations have been completed, with emphasis on the reform of the institutions. First phase of the Labour Law Reform - addressing employment relations, collective labour relations, dispute resolutions, and labour market institutions was approved by Parliament in April 2004.
- **Infrastructure (transport, power and Information and Communications Technology (ICT)):** The formation of the Road Fund Board and the executive agency TANROADS for the trunk and regional road network has been a major step forward.

Detailed work on the restructuring of the power sector has been carried out but the implementation of the restructuring has been delayed partly as a consequence of international energy market. Reform of policy and institutional framework for the power sector is essential to ensure the effectiveness of future investment in the sector.

The fixed-line telephone company TTCL was privatised; there has also been a rise in the number of mobile phone operators and Internet, and tele-media. There are initiatives to develop tele-centres especially for rural areas and e-commerce and e-Government. The challenge is to support development of human capabilities to design, implement, manage and use ICT applications and services; put in place an appropriate legal and regulatory framework for the expanding market; and making the telecom infrastructure a platform for the delivery of ICT applications.
- **Spatial Development Initiatives and Development Corridors: (SDIs and DCs):** adopted as more comprehensive and integrated planning and delivery frameworks for development of economic services, especially infrastructure for poverty reduction and specifically aimed to redress regional imbalances in economic opportunities and access to social services. Currently, two initiatives are on-going – the Mtwara Development Corridor and the Central Development Corridor, under government-private sector partnership arrangement.
- **Public institutional interfacing with the private sector** - The government has started reviewing regulations, focusing on removing obstacles to private sector development. Issues include (i) harmonization of local government taxation to remove excessive tax burden on private enterprises; (ii) streamlining work permit procedures; (iii) review and amendment of licensing legislation to reduce cost of business establishment and continuation - the Business Licensing Reform has been approved by the Government

following the consensus of stakeholders; (iv) review and revision of export-import procedures to reduce time costs and corruption related costs; and (v) design and implementation of a program for enhancing access to commercial courts by SMEs; (vi) A Better Regulation Unit (BRU) established as a supportive unit for monitoring implementation of the Business Environment Strengthening in Tanzania (BEST). A draft work plan for the Commercial Dispute Resolution (CDR) component under BEST is being finalised.

- Tanzania has reformed the **legal framework for regulatory institutions** that is currently being established. The effectiveness of these regulatory institutions, especially given the current oversight arrangements, needs to be closely monitored.
- Continue with Civil Service Reform and further **improve efficiency and quality of public administration services**.
- **Public Financial Management Reform Programme (PFMRP)** – Staying focused on areas of budget and accounting reforms, external resources management, procurement, external audit, investment management and information technology. IFMS to be strengthened by expanding computerization system to cover all local government; to track expenditure disbursements and expenditure on real time; improvements to be made to internal auditing function by putting in place audit committees in all MDAs; improvements in the National Audit Office (NAO) are underway.
- **Continue with implementation of Local Government Reform Programme (LGRP)** – including (i) establishment of Local Government Authority (LGA) Tender Boards in compliance with the Local Government Regulations, 2003 (ii) rolling out (IFMS) to LGAs already implementing the Epicor software and soon to be extended to all other LGAs; (iii) fiscal years for Central and Local Governments have been integrated with effect from 2004/05 (July–June); (iv) transfers (grants) to the District Councils based on a new formula – used in allocating recurrent expenditures for health and education sectors at district level, and for all sectors at district level in respect of development budgets. All transfers to LGAs to be harmonised with new formula-based systems for recurrent and Local Government Capital Development Grants (LGCDG) as basis for equitable distribution of resources across regions and districts.

4.2.4 Sector strategies, linkages and collaboration

The strategy recognises the roles and importance of existing specific sector development strategies and/or reform programmes.⁶ It encourages sectors to explore areas of collaboration in the pursuit of specific poverty reduction outcomes. Such collaboration will lead to more efficient attainment of desired poverty reduction outcomes. Promotion of inter-sector linkages will make possible realisation of backward and forward linkages in the economy, increased employment and cost saving.

4.2.5 Local partnerships

The strategy will enhance the space for local stakeholders, including citizens, communities, civil society and the private sector in policy dialogue, implementation and evaluation of the impact of development initiatives. Specifically, the Government will assist LGAs in providing enabling conditions for:

⁶ These reforms include the Local Government Reform Programme (LGRP), Public Financial Management Reform Programme (PFMRP), Public Service Reform Programme (PSRP), National Anti-Corruption Strategy, the Legal Reform Programme (LRP), Health Sector Reform Programme/ Health Sector Strategic Plan (2003-2008), Education Sector Development Programme (ESDP), Rural Development Policy, Rural Development Strategy, Agricultural Sector Development Strategy (ASDS) and its implementation framework, the Agricultural Sector Development Programme (ASDP), Co-operative Development Policy 2002, Land Reform Programme, the National Information and Technology Policy, the National ICT Strategy, the Small Enterprise Development Policy, the National Empowerment Policy, National Employment Policy, Ministry of Energy and Natural Resources Strategic Plan, the National Disabilities Policy, among others.

- *Private Sector Development* (PSD); community-based initiatives and partnership with civil society organisations; and
- Scaling up *private-public partnership* consultation mechanisms in promoting the participation of the private sector in business particularly in the provision of public services.

4.2.6 Harmonised assistance

- Agreed principles of development partnership relating to harmonisation and alignment of aid modalities, as set in the Tanzania Assistance Strategy (TAS and TAS Action Plan), Independent Monitoring Group (IMG), and the new Joint Assistance Strategy (JAS) will be pursued towards increased aid effectiveness, strengthened accountability and mutual trust, and eventual reduced dependency. Tanzania will also pursue the 2003 Rome Declaration, the 2005 Paris Declaration on Aid Harmonisation, and the 2004 Shanghai Conference on Scaling-up Poverty Reduction.
- The strategy will mainstream regional and international commitments, including the Millennium Development Goals (MDGs) and international commitments in areas of social services like education, children, environment, human settlements and peace and security.⁷ The need for capacity development in terms of human resources (expertise), institutional capacity and financial resources in order to effectively carry out these commitments are imperative.

4.2.7 Equity

The basic tenet is that growth is necessary but not sufficient for poverty reduction. To that effect, equity issues need to be taken on board as well. Tanzania needs fast but equitable growth, focusing on reducing inequalities, increasing employment and enhancing livelihood opportunities for the poor. Equitable growth will entail improving access to and use of productive assets by the poor, addressing geographic disparities and ensuring equal and universal access to public services.

4.2.8 Sustainable human development

The strategy is committed to ensuring that development activities today do not adversely affect the development needs of future generations. Emphasis is on sustainable use of the country's natural resources and avoiding harmful effects on the environment and on people's livelihoods. It also advocates for people-centred development.

⁷ African Union Maputo Declaration 2003 and Dar es Salaam Declaration on Agriculture and Food Security in the SADC Region 2004; NEPAD, Brussels Plan of Action for social and economic development, World Summit on Sustainable Development (WSSD), the Tokyo International Conference on African Development (TICAD), World Food Summits (1996 and 2001), those related to governance, human rights such as the Convention for the Elimination of All Forms of Discrimination Against Women (CEDAW), SADC Gender Declaration, Beijing Platform for Action, Elimination of the Worst Form of Child Labour; among others.

4.2.9 Macro-micro linkages

The strategy will aim at strengthening commitment to decentralisation, increasing efficiency of public institutions at all levels of government and ensure a two-way information flow and response from and between central government and local governments. The strategy also envisages efficient operation of markets for labour, capital and goods. Further, policies should be designed to ensure that the benefits of growth in high-growth sectors such as mining, industry, and tourism are transmitted to the poor in form of increased livelihood opportunities e.g. supporting supply-linkages with local producers.

4.2.10 Mainstreaming cross-cutting issues

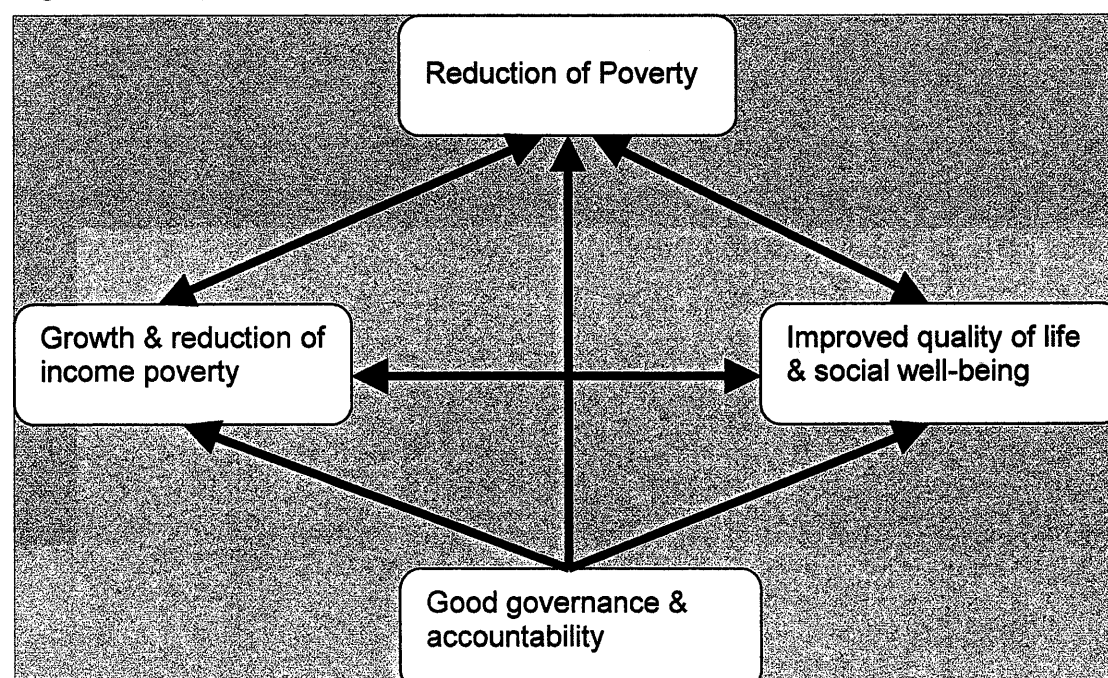
Goals and interventions relating to the cross-cutting issues have been included in the three clusters of the strategy. Implementation and monitoring plans for the NSGRP include specific actions on mainstreaming and development of indicators for the cross-cutting issues. It is also recognised that inter-sectoral collaboration is possible as well as within the cross-cutting issues.

4.3 Major clusters of poverty reduction outcomes

Analyses of the poverty profile strongly support the views from the consultations about the factors that precipitate poverty in Tanzania. Poverty has many dimensions, often caused and reinforced by underlying unequal distribution of resources, incomes and opportunities. The strategy identifies three major clusters of poverty reduction outcomes: (i) growth and reduction of income poverty; improvement of quality of life and social well-being, and (iii) good governance (Figure 4.1).

Each cluster contains specific goals and actions; and many of these are interrelated and support each other. Interventions to address inequalities are included in each cluster.

Figure 4.1: Major clusters of poverty reduction outcomes.



One of the major conditions for poverty reduction is high economic growth. In general, growth depends on the quantity and quality of inputs including land and natural resources, capital, labour and technology. Quality of inputs implies embodied knowledge, which is a basis for innovation, technological development, increases in productivity and ultimately, competitiveness.

There is a strong relationship between the three clusters; and indeed between productive and service sectors. Growth leads to higher incomes, thus reducing income poverty, assuming equitable distribution. Higher incomes enable households to improve human capabilities through better education, health, nutrition, and shelter, i.e. social well-being. Human capability is, in turn, one of the critical sources of long-term growth. Also, growth enables the government to collect more revenue for provision of public services such as health, education, administration and infrastructure.

Governance, on the other hand, provides conditions within which growth, well-being and poverty reduction take place. A social-political environment is required that ensures equal access to productive resources, social services and human rights. Therefore, equity applies to all the three major clusters.

4.3.1 Growth and reduction of income poverty

4.3.1.1 Sources of growth

The following are identified as major sources of growth that Tanzania will need to focus on:

- (i) Investments in human capability – provision of quality education, health and nutrition to the population. Towards having an internationally competitive labour force, more resources will be channelled to improving the quality and expanding secondary, higher and technical education.
- (ii) Investments in physical capital – will focus on efficient and cost effective provision of infrastructure for transport, power, ICT, with special attention to opening up rural areas and areas with economic potentials in order to address regional inequalities.
- (iii) Increases in factor productivity – focusing on technological change with particular attention to rural / agricultural productivity and its associated linkages with industry.
- (iv) Implementation of the Tanzania Mini – Tiger Plan 2020 which aims at fast track development by promoting investment through establishment of Special Economic Zones (SEPZ) with special incentives to accelerate growth.
- (v) Private sector development (PSD): domestic firms, including SMEs, will be supported and encouraged to be innovative, pay attention to product development, quality and appropriate marketing strategies that make them competitive and capable of responding to global market conditions. The enabling factors for PSD, which are also in line with the strategies for the TMTP2020 include:

- Addressing entrepreneurship development needs for rural private producers (on farm and non-farm), agro-based industries, urban-based SMEs, formal and informal enterprises;
 - Ensuring access to resources (finance, land, water); technological and managerial skills including marketing; market information and contacts;
 - Facilitating linking-up of domestic producers with local and foreign R&D institutions;
 - Creating fair competition to ensure level playing field; a smooth and stable administrative and regulatory framework, guaranteeing personal and property rights and security and enforcement of contracts;
 - Provision of basic infrastructure such as utilities, water, power, transport and ICTs at competitive prices in rural and urban areas.
- (vi) Domestic trade: domestic trade has been liberalised and inter-regional/district barriers removed. However, domestic traders need to develop competitiveness prowess, innovativeness, adherence to schedules and standards, and confidence to venture into neighbouring country markets and overseas. The *Private Sector Development* enabling factors (*iv above*) apply. The government will scale up reduction of administrative hurdles due to complicated licensing and taxation system, harassment by tax and local administration; replace them by simple, “one-stop” mechanisms to reduce the high “costs of starting and doing business” due to red tape.
- (vii) Trade development towards a diversified and competitive economy: this principle aims at linking international trade to domestic productive and competitiveness potentials in close association with development of the private sector and domestic trade. This entails:
- The National Trade Policy (NTP) will provide a guide on fostering innovative and competitive capacity of the economy, addressing supply-side constraints, diversification of the “export basket” by stimulating value-added activities, investments in export-oriented activities and boost the competence of private sector participation in regional and world markets.
 - Implementation of the NTP will require a recognition and exploitation of inter-sector linkages and complementary policies including those related to infrastructure, productive sectors, trade in services (e.g. tourism, transit trade) and institutional facilitation.
 - Furthering *economic diplomacy* to market abroad Tanzania’s products, tourist attractions and other service export, attracting foreign investments and assisting Tanzania’s investors to be able to invest abroad.
- (viii) Trade-related assistance - including Joint Integrated Technical Assistance Programme (JITAP) and Integrated Framework for Trade Development (IF) and others in support of private sector participation in domestic and international trade, will be tapped to increase the capacity of domestic producers, particularly SMEs and rural producers in processing, packaging, financing,

managerial and marketing skills and information about international market standards, patenting, shelf-life, labelling and other conditions.

- (ix) Foreign direct investment (FDI): the strategy will foster conditions that attract more FDI with a view to realizing the gains in form technology transfer and increased productivity and diversification of the structure of the economy. A stable investment and regulatory climate will be ensured. Issues related to the choice of technology, strategic links with local firms and higher learning and R&D institutions, technical capabilities and readiness of local firms and labour-force to adapt technology would be examined.
- (x) Foreign assistance: the ambitious targets set in the NSGRP implies that high amounts of foreign assistance will be sought in the medium term, and that the principles of harmonised assistance will apply.

4.3.1.2 Broad-based growth and equity

- (xi) Improving access to and ability to use productive assets (e.g. land, finance) for the poor, for example, those in small-scale agriculture and rural non-farm activities, SMEs and groups such as women and youths. Micro-finance services will be expanded and land access rights ensured for both men and women and for small and large-scale producers;
- (xii) Addressing geographic disparities by identifying economic potentials of the disadvantaged districts and supporting exploitation of these potentials and raising returns and productivity in the poorer districts / regions. “Spatial development and development corridor” planning approaches will be employed. This is also consistent with the objectives of the Special Economic Zones (SEZs) of the TMTP (2020).
- (xiii) Equal and universal access to public services – physical infrastructure and social services – through the budgetary financing of social programmes and support to community-based initiatives considering the special needs of the vulnerable groups.

Financial sector reforms and specific micro-finance programmes targeting poor areas and the poor groups (e.g. women, youths, unemployed etc), budgetary allocations for social programmes (HIV and AIDS) for vulnerable groups and the “formula-based” allocation system (see Box 1 in respect of LGRP and PFMRP) are among the policies toward equity. The tax system can be used to establish equity, however, too high or harsh tax levels and methods will act as disincentive to growth.

4.3.1.3 External shocks and disaster management

Growth must be strong enough for the economy to withstand shocks of two kinds: (i) external shocks due to adverse terms of trade and erratic commodity prices which mainly require macroeconomic policy management and (ii) shocks that are due to natural and man-made disasters causing losses of life and property, as well as, destruction of the environment. The common hazards in Tanzania

include epidemics, pest infestation, droughts, floods, major transport and industrial accidents, refugees and fires. These shocks require definitive policy and resources to manage (e.g. prevent, mitigate, and respond to).⁸

4.3.2 Quality of life and social well being

The second cluster addresses human capability, survival and well-being. A social protection framework becomes necessary to address vulnerability and provide for social security, health insurance, and specific vulnerable groups, like orphans, people living with HIV and AIDS, people with disabilities and the elderly.

Improvement of quality of life and social well-being depend on the provision, affordability and access to quality food and services like education, information, health, water, HIV and AIDS treatment and prevention, and social protection programmes. In addition, life is improved for people who are living in a clean and protected environment, for example, free from air and water pollution or free from mosquito breeding sites. For services to be available both to the users and providers it is critical that the country generates income through a development process that allows for broad-based growth. The size (level), distribution of income at individual and national level, prices, and the cost of services all affect availability and utilization of services.

It is recognized that improved quality of life enables society to engage fully in production processes – where both men and women have equal opportunities. Productivity is also increased and sustained when the environment is protected and natural resources utilised in a sustainable way.

4.3.3 Governance and accountability

The third cluster provides the bedrock for the first and second clusters. In order for broad-based growth and improvement of quality life and social well being to take place, good governance has to prevail. The focus on governance centres on economic structures and processes such as use of public resources (financial, information and natural resources), management systems, personal security, tolerance and inclusion, and participation in decision making. Participation is achieved through local government reform processes, school committees, cooperatives and farmers associations and ensuring that the structures and systems of governance are representative and accountable. Human rights, a functioning and fair justice system and war against corruption are key elements of this cluster.

Reduction of poverty and improved quality of life require effective, transparent and accountable use of resources in a fair and corruption free system. Information on policies, legal framework, laws and public finances are all important. NSGRP recognizes public access to information as a human right as well as a key means to facilitating effective policy implementation, monitoring and accountability.

⁸ The National Disaster Management Policy (1990) and the National Operational Guidelines for Disaster Management (1sted, 2003) address strategies to manage disasters in Tanzania with details on institutional arrangement and responses.

The cluster further addresses issues of effective public administration in order to ensure that systems of government are managed openly and in the interests of the people they serve. The National Governance Framework and specific on-going reforms including: Public Service Reform Programme (PSRP), Local Government Reform Programme (LGRP), Public Financial Management Reform Programme (PFMRP), the Legal Sector Reform Programme (LSRP), and Financial Sector Reform and sector specific reforms are among the necessary measures aimed at contributing towards good governance outcomes, improved public services delivery, better economic management, positive cultural change and democratic development. In the same spirit, the private sector and civil society will also be expected to demonstrate accountability to the people – i.e. private sector corporate responsibility and civil society's accountability to the people.

4.4 Prioritisation and sequencing

The three major clusters of desired poverty reduction are all equally important. In principle the strategy, at best, gives indicative areas of possible collaboration between/among sectors or actors. It encourages sectors and actors to explore areas for possible collaboration for specific outcomes. As a way of prioritising or sequencing of actions/activities/programmes given limited resource envelope, sequencing and therefore, linking up the strategy to the budgetary allocation system over the five year period, sectors will be guided by the following considerations:

- On-going strategies/programmes/activities that were initiated during the PRS (P) within the priority sectors and are identified in the NSGRP – e.g. PEDP, BEST, ROADS, ASDS/ASDP, the judiciary, land, Health Sector Strategic Plan. These are taken as on-going commitments;
- New strategies/ programmes that build on the on-going strategies /programmes – e.g. Secondary Education Development Programme (SEDP);
- New quick win strategies/programmes/activities – with immediate and wide impact such as micro-credit, child nutrition, malaria and HIV and AIDS, problems of the vulnerable groups;
- Cluster strategies/programmes/activities that have large “multiplier effects”, that is, covering more people, larger area or more issues, such as water programmes, agricultural productivity, trade, ICT programmes and employment;
- Clusters strategies/programmes/activities that address more than one NSGRP outcomes, for example, governance reforms, and demonstrate greater inter-dependence between/among clusters/strategies/sectors with possible saving on resources as a result;
- Clusters strategies/programmes/activities that contribute to implementation and capacity development particularly at local government and community levels such as LGRP and the Local Government Capital Development Grants (LGCDG);
- Clusters strategies/programmes/activities that address regional imbalances; and

- Cluster strategies/programmes/activities for mainstreaming cross-cutting issues.

The consultation processes on policy and budget between the government and non-state actors will make good use of these considerations. The purpose of the consultation is to enable stakeholders to provide policy and programme inputs that inform the budget process.

4.5 Major cluster outcomes and definitions

The strategy framework identifies broad outcomes for each cluster under which a set of *goals* are defined with an associated set of specific *operational targets* with timeframes. For each operational target, specific interventions / activities or actions are identified. It is possible to trace these actions to *sectors* and other actors that are responsible for implementation toward a given major cluster or broad outcome. Definitions of these terms, with examples, are given in Table 4.1.

Table 4.1: Definitions of terms and examples

Term	Examples
Broad outcomes:	<i>Wider longer-term sectoral or national outcomes Tanzania would like to realise as specified in national policies such as Vision 2025: e.g.</i> <ul style="list-style-type: none"> • Improved quality of life and social well being of rural population.
Goals	<i>Outcome aimed at achieving one of the broad outcomes. This does not necessarily need to have a timeframe and target, e.g.</i> <ul style="list-style-type: none"> • Reduce child and maternal mortality
Operational target	<i>Outcomes that have specific timeframes and target: e.g.</i> <ul style="list-style-type: none"> • Reduce infant mortality from 95 (1000) in 2004 to 50 (1000) in 2010 • Improved access to clean and safe water from 53% in 2003 to 65% in 2010 of rural population and 73% to 90% in urban population. • Reduce the HIV prevalence from 11% in 2004 to 10% in 2010 between ages of 15-24 years. • Increased proportion of the population having an access to electricity in rural areas from less than 2% to 15% by the year 2015.
Cluster strategies	<i>Activities that different actors will do in order to deliver intended operational outcome/ target: e.g.</i> <ul style="list-style-type: none"> • Immunisation of children • Community programme on improved nutrition for children's health • Improved rural roads for access to health care facilities and markets • Construction of protected water sources in villages • Use of fuel efficient stoves and reduction in indoor air pollution • Use low-cost electrification technologies for electrifying rural remote areas • Apply renewable energies (e.g. solar, wind, micro hydro, etc.) for decentralised electricity generation • Institute reproductive health and HIV/AIDS prevention programmes in primary and secondary schools

The NSGRP specifically sees a possibility of different sectors and actors working together toward specific outcomes; this also came up in the course of the public consultation during the preparation of the NSGRP. Information about actions and targets is useful for further purposes of costing, monitoring and evaluation.