

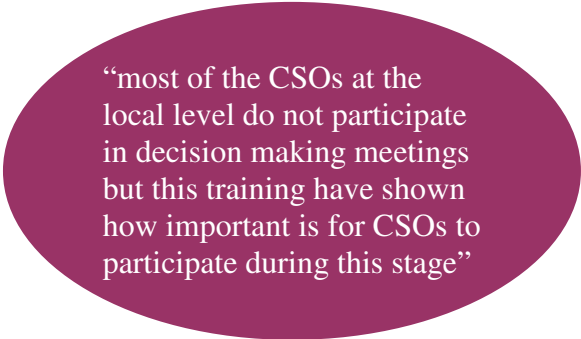
Lessons learned during workshop training aimed at CSO's capacity building on Social Accountability Monitoring and sharing experiences on CSO's interventions. The training, held in Morogoro in March, 2010 and organized by Policy Forum in collaboration with Centre for Social Accountability, also aimed at learning on Relevant Laws, Regulations and Guidelines that allows and demands CSO'S to conduct Social Accountability Monitoring.

The Centre for Social Accountability (CSA) has developed a rights-based approach to social accountability and to monitoring and engaging with the entire public resource management framework of the state. This approach is called 'Social Accountability Monitoring' or SAM.

The approach has got five processes which are Strategic Plan and Resource allocation Management, Expenditure Management, Performance Management, Integrity Management and Oversight Management.

Participants who successfully complete this course should Understand a rights-based approach to social accountability, Understand the social accountability system, Be familiar with the five processes of the social accountability system, Be aware of a set of social accountability monitoring tools for monitoring each process in Tanzania, Be aware of basic principles of social accountability advocacy, Understand the role of oversight in each process, Have identified advocacy entry points in each process and Identified next steps for social accountability monitoring in Tanzania.

### Process 1: Planning and Resource Allocation:-



“most of the CSOs at the local level do not participate in decision making meetings but this training have shown how important is for CSOs to participate during this stage”

The executive and service providers need to know what resources are available for service delivery. This information should be set out in a draft Budget. Based on their anticipated available resources, they should draw up detailed strategic plans (through consultation with people) which respond

progressively to the most pressing social and economic needs of those bearers of right. These plans must be costed and allocated a final budget by the Legislature.

**Key documents:** Draft budgets (or pre-budget statement), Strategic plans, contracts with outsourced service providers, service level agreements, infrastructure and maintenance plans. Also, detailed budget policy statements, Medium Term Expenditure Framework

(MTEF) estimates of revenue and expenditure, and detailed final budgets.

#### Process 2: Expenditure management:-

“it is not that LGAs have no capacity to spend the money but the problem of under spending is due to late disbursement of the money from the central gov’t”

The executive and public officials or service providers must track and report on how public funds were spent throughout the year in order to manage their expenditure. All expenditure should be in line with the approved budget, strategic plans as well as relevant legislative provisions.

**Key documents:** Monthly, quarterly and annual financial reports, internal audit reports, and

annual external audit reports on financial statements.

#### Process 3: Performance management:-

“the challenge is that performance reports are not accessible at our LGAs”

The executive and public officials must monitor and report on their performance in implementing the activities set out in their strategic plans in order to ensure these plans are effectively and efficiently implemented. Performance agreements must be

signed by all staff (based on strategic plan outputs).

**Key documents:** Annual performance reports, Supreme Audit Institution reports (including financial and performance audits).

#### Process 4: Public integrity management:-

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“still no effective corrective action taken by various duty-bearers in response to cases of the ineffective use or abuse of public resources”


The executive and public officials must ensure that systems are set up to track the ineffective use and abuse of resources and potential conflicts of interest. They must also ensure prompt corrective action in response to breaches of the regulatory framework.

**Key documents:** Supreme Audit Institution reports (including financial, performance and forensic audits), reports on corrective action

in response to cases of misconduct and incapacity, and registers of

private interests (for senior managers, members of the Executive, and members of the Legislature).

#### Process 5: Oversight:-



“most of the LGAs are not taken on board the recommendations provided by CAG”

Rigorous and independent audits of the department's financial and performance management should be conducted. Legislature committees should scrutinise the department's annual report and Supreme Audit Institution audit findings and make

recommendations to improve performance and enhance service delivery. But the oversight process should be done at each process of the Social Accountability System.

**Key documents:** Supreme Audit Institution reports and oversight committee minutes (including recommendations and resolutions).