

Sikika
Strategic Plan
2019-2023

Contents

	Executive Summary	3
	Introduction	4
1	Environmental Analysis	5
2	Strategic Priorities	9
3	Strategic Plan : Vision, Mission, Approaches and Objectives	12
4	Sikika Organisational Strategic Goals and Objectives	24
5	Monitoring and Evaluation	26

Executive Summary

Despite some improvements in outcomes in recent years, the health service in Tanzania remains under-resourced in both financial and human terms. Allocations of finance to health remain far below the levels required as outlined in the costed health sector strategic plan IV (2015 – 2020), contributing to less than acceptable levels of service. As a result, most facilities operate under stress, with insufficient staff, equipment and medicines to meet increasing demand driven by population growth, increased membership of insurance schemes and health promotion campaigns.

In addition to inadequate budgetary allocations, shortcomings in public financial management are another of the main factors constraining the provision of quality health care. The consequences of inefficient planning, expenditure control and monitoring are felt most severely by the poorest sections of the population. Weak systems of accountability reduce the incentives for change among duty bearers and ensure that this situation is further prolonged.

Sikika ('to be heard' in Swahili) uses an **evidence-based advocacy approach** to seek improved quality of healthcare and catalyse dialogue on accountability issues in health systems and public financial management (PFM). Our primary strategy is to work with communities to inform and improve health and PFM systems at both central and district levels. We seek improved public health programmes and their effective implementation; better policies, improved planning, disciplined public expenditure management and effective oversight both at national and community levels.

At local level, Sikika uses social accountability monitoring techniques to increase citizen awareness and participation, and to collect evidence for use in advocacy initiatives and catalyse community action on improved health service provision. We also use other approaches, such as research and analysis of national and district level plans, budgeting and expenditure reports. Dialogue and networking are used to share knowledge and experiences between different levels of government and the health system.

For the period of 2019-2023, Sikika will continue to implement two key operational programmes. The first of these, the '*Health Governance*' programme, addresses the problem of inadequate financial allocations to the health sector, the goal of universal health coverage, shortages of human resources for health and necessary inputs to ensure facilities are professionally run, and promotes improvements in the availability and accessibility of essential health commodities for the poor. Special attention will be paid to reproductive health services, health promotion and education.

The second is the '*Public Finance Governance*' programme which is designed to promote sound public financial management and to assist in the prevention and combating of mismanagement of public funds. The programme complements Sikika's historical health focus in that it aims to improve overall public financial management and increase the amount of state resources available for all social services including health care.

Introduction

Sikika is a non-governmental organisation registered in 2009 to take over the work of Youth Action Volunteers, which was registered in 1999. This is an extended third five-year strategic plan produced under the Sikika name.

This extended strategic plan will run from 2019 to 2023. It is a reworking of our 2016-2020 strategic plan, which was not implemented as planned for several reasons. First, the operating environment which informed the 2016-2020 strategy turned out to be significantly different. Second, most of our traditional funding partners either shifted their focus away from governance and advocacy to service delivery or took some time to study the priorities of the new government. Finally, most of our funding contracts ended in 2015, at the time when the new government was elected to office.

The initial years of 2016-2020 strategic plan were therefore spent trying to adapt to the new working environment and to raise funds. Implementation of most activities suffered as a result. First, it became mandatory to obtain multiple permits from different authorities in order to conduct research or analysis or even to carry out interventions at any local government authorities. At times, the institutions responsible for issuing permits kept passing the ball to one another because their roles were not clearly defined. Publication of analytical and research reports also became almost impossible until 2019 when the Statistics Act was amended.

Second, our media advocacy work could not be implemented as planned. Most media houses exercised self-censorship regarding publication of any independent information. Finally, funding for the 2016-2020 strategic plan could not be fully achieved due to uncertainties in the long-term planning of some of our funding partners.

Despite these challenges, Sikika managed to implement some activities and forge relationships and partnerships with various stakeholders. For example, we have signed a memorandum of understanding with the President's Office Regional Administration and Local Government (PORALG) to implement our activities at district level. We have also strengthened our working relationship with parliamentary committees and elected district councillors, as well as working more collaboratively with other CSOs. In addition to our headquarters in Dar es Salaam and a field coordination office in Dodoma, Sikika has a presence in twenty-three district councils where much of our community work is based.

Following all of the above, the management and Board of Directors of Sikika jointly realized that the 2016-2020 strategic plan objectives could not be accomplished by 2020. It was also realized that our strategic plan has traditionally followed five-year governmental phases, whereas a new strategic plan is usually developed during the end year of a five-year term of the government to be implemented in the new government phase. It was therefore decided that we recast the 2016-2020 strategic plan to 2019-2023 in order to avoid running parallel with government terms, and to update the situation analysis and strategies. This strategic plan 2019-2023 is result of these decisions and was finally approved by Sikika's Board of Directors on 10th December 2019 following a six-month period of intensive internal and external reflections.

Environmental Analysis

Health Sector Environment

The **final beneficiaries** of Sikika's advocacy programmes are all Tanzanians who need quality health care services. Although progress has been made in recent years to reduce HIV/AIDS infections and deaths caused by malaria many problems still exist. The most acute of these is the continuing high maternal mortality rate. On the other hand, under-5 mortality has been declining from 81 (in 2010) to 67 per 1000 live births (in 2015) putting the country in the middle of 10 eastern African countries. More than half (56%) of all deaths are caused by communicable diseases, maternal and perinatal causes, and nutritional conditions. One third (33%) are caused by non-communicable diseases, and 11% were caused by injuries and external causes¹. Life expectancy at birth in 2018 was 62 years for the male population and 66 years for the female population according to the WHO. Due to non-fatal diseases and injuries, Healthy Life Expectancy (HALE) is approximately 10 years less. These figures have steadily improved over recent years.

Public perception of the efficiency of the health service has improved in recent years. An Afrobarometer survey conducted in 2017 found that 76% of Tanzanians had contact with public health services in the previous twelve months. Of these, 54% said it was easy or very easy to obtain the care they needed. This represents an improvement from the results of the same survey in 2014, which found that 47% found it easy to access healthcare. However, ease of access varied widely between socio-economic groups. Seventy percent of the poorest 25% of those surveyed had difficulty accessing healthcare, while only 24% of the richest quartile reported difficulty. There has also been an increase in public satisfaction with the performance of the government in the provision of health care. The proportion of respondents saying government is working well or very well to improve health services increased from 49% to 58% in the period 2014 to 2017. Importantly, the percentage of people reporting ever paying bribes to access services has declined from 20% to 12%.²

Despite these improvements in outcomes and public perception, the health service in Tanzania remains under resourced in both financial and human terms. Allocations of finance to health remain below the levels required to provide adequate levels of service. As a result, many health facilities operate under stress, with insufficient staff, equipment and medicines to meet increasing demand driven by rapid population growth. In order to improve service provision efforts are required to further improve planning, budgeting, expenditure control and monitoring and evaluation.

Health Sector Financing

The percentage of the total national budget, inclusive of Consolidated Fund Services, allocated to the health sector averaged 9.5% during the period 2010-2015. An increased government focus on infrastructure since 2015 has led to declines in the proportion of expenditure allocated to social services sectors. Since 2015, allocations to health have averaged 7%. In 2018/19 the allocation was 6%. In 2001, the Government of Tanzania committed, under the Abuja declaration, to an allocation of 15% of its budget for the health sector. Therefore, the government remains some distance from

¹ WHO Non-Communicable Diseases Country Profiles (2018). https://www.who.int/nmh/countries/tza_en.pdf

² Afrobarometer (2018), Public service delivery in Tanzania: Fewer problems and bribes, improved satisfaction.

fulfilling this historical commitment. In 2015, the World Health Organisation recommended per capita health expenditures to be \$84 per annum. Expenditures in Tanzania are \$17 per capita per annum.

To further put the health finance deficit in perspective, the Health Sector Strategic Plan IV (HSSP IV) estimated a total implementation cost of \$2.22b (TSh 5.05 trillion at July 1, 2018 exchange rates) for the financial year 2018/19. The government's entire allocation for health in the 2018/19 amounted to \$904m (TSh. 2.05 trillion), approximately 40% of the amount required. The allocation for 2018/19 also decreased in nominal terms from the previous year.

Although the proportion of health expenditures made as out of pocket payments by patients has declined in recent years, the figure remains high at 40%. However, only 32% of the population has health insurance. The low insurance coverage means that many Tanzanians rely on waivers and exemptions from paying user fees when they access health care services; but most patients (93%) are not aware that 'the poor' are eligible for an exemption.³

Essential Medicines

Access to medicines and medical supplies has improved in recent years, although stock-outs still occur. District Health Information System reports indicate an availability of 30 tracer items of 75% in health facilities. Survey results included in the 2019 Performance Review showed that the availability of essential medicines exceeded 90% in virtually all regions of the country. This level of availability was reported *even though* the levels of funding disbursed for the procurement of medicines and medical equipment have fallen far short of budget allocations. In 2016/17, TSh.251b was allocated, of which only 53% was disbursed. In 2017/18, the reduced figure of TSh.236b was allocated. Only 30% was eventually disbursed. The reported improvements in availability may be attributable to increased efficiencies in distribution systems, reductions in corrupt practices and to increased local procurement from prime vendors when the Medical Stores Department is out of stock.

The 2018/19 budget allocated TSh.270b. Of this figure, 46% (TSh.120b) was allocated to the purchase of medicines. As in previous years, substantial amounts of this budget are allocated to the reduction of the historical debts of the Medical Stores Department, which stood at TSh.156b in mid-2018. Given that eventual disbursements are far lower than budget this debt is continuing to rise.

The budget allocations and disbursements for the purchase of essential medicines remain too low to meet the health requirements of the population. If there is a 50% disbursement of a TSh.120b budget the total available for medicines is approximately TSh.1,000 per head of population.

Infrastructure

Since 2007, the Tanzanian government has been implementing the Primary Health Service Development Programme to ensure fair, equitable and quality services to the community.⁴ Over the past five years, 500 primary health care facilities (mainly dispensaries) were constructed. However, in many cases these facilities lack vital infrastructure such as a water supply, an electricity supply or in

³ Sikika (2018), Exemptions and Waivers Policy Study, p. 13.

⁴ Ministry of Health and Social Welfare 2007, p. 8.

some cases, toilet facilities. As a result the campaign to construct new health facilities is not translating into improved services.

In particular there is a need to improve the quality of centres in rural areas as 89% of all facilities in these areas are dispensaries rather than health centres and hospitals. Often dispensaries lack qualified health workers, medicines and even basic medical equipment. During the Health Sector Strategic Plan period 2016-2020, the Government intends to invest TZS 2,887 billion (representing about 13% of the strategic plan's total expenditure) into health infrastructure including, among others, the construction of 834 new health facilities and the rehabilitation of 5,783 existing health facilities.

Human Resources for Health

According to the MoHCDGEC Annual Health Sector Performance Review 2019 there are approximately 91,000 health workers in mainland Tanzania. The estimated number required to properly staff all health facilities, public and private, is 198,000. However, this figure includes support staff working in health facilities.

The International Labour Organization has estimated that 41.1 *skilled* health workers (physicians, nurses and midwives) are required per 10,000 people in order to provide universal health coverage.⁵ The Performance Review 2019 includes medical officers, assistant medical officers, nurses, pharmaceutical and laboratory staff in its calculation of the number of skilled staff. Using this classification, the density of skilled health workers is 8.7 per 10,000 people and represents approximately 20% of the required number. Disaggregated by region, skilled HRH density numbers vary widely, ranging from 16.7/10,000 in Njombe region to 4.1/10,000 in Simiyu region. Therefore, the most poorly served region of Tanzania requires ten times more skilled health professionals to achieve universal health coverage. Most health workers (69%) practice in urban areas, where only 30% of the population live. Only 6% of all generalist medical doctors practice in rural areas. As a consequence, rural citizens must often travel large distances if the available health workers – usually non-physician clinicians, nurses or midwives – are not sufficiently qualified to provide the required treatment.

However, the provision of new HRH is constrained by inadequacies in health training infrastructure. The 2019 Performance Review found that 30 training institutions had 'severe' shortages of tutors and lecturers and that 96 institutions had inadequate training and learning materials such as computer equipment. The Review recommended the full accreditation of 34 health training institutions and that the private sector should be encouraged to invest in such facilities.

Gender and Social Inclusion

Gender equity is enshrined in the Tanzania's constitution and many government policies. Despite these commitments gender inequality and its negative impacts persist. Tanzania ranks 129th out of 159 countries on the United Nations Development Programme's 2015 Gender Inequality Index. In recent years the pursuit of gender equitable social, health and economic services has gained momentum at both global and country level. Several partners including UN agencies and NGO's are

⁵ International Labour Organization 2014, p. 6.

Note that the MOHCDGEC's own estimate of the human resource for health gap is 54%

committing resources to the support of gender related interventions. In addition, the public health sector is in the process of formulating a new strategy, thus providing an opportunity to further enshrine gender responsiveness within the sector.

Governance - Public Financial Management and Mismanagement of Public Funds

The public financial management (PFM) system is the government's main instrument to implement its policies and programmes. The Public Expenditure and Financial Accountability (PEFA) assessment of 2017 saw a slight improvement in PFM in the period since the previous assessment in 2013. However, several continuing weaknesses were identified including poor budget credibility, poor public access to fiscal information, deficiencies in public investment management and serious problems with budget disbursements.

The assessment saw opportunities to build on improvements in a few areas including fiscal risk reporting, public asset management, debt management, payroll controls and legislative scrutiny of budgets and audit reports. It also saw recommended that swift progress be made in the area of public access to fiscal information.

One of the main threats identified by the assessment concerns ongoing discrepancies between budgets and actual expenditures, which undermine the ability of government Ministries, Departments and Agencies to allocate resources in line with strategic priorities and facilitate efficient service delivery. A large portion of this discrepancy can be attributed to inaccuracies in revenue forecasting. Overestimates of likely revenue collections and delays in disbursement from central government disproportionately affect development expenditures and standards of service provision, especially at local government level. Local government authorities receive 70% of their funding from central government sources.

The assessment also reported a slowdown in improvements in the revenue administration and saw this as a threat in the context of Tanzania's increasing reliance on domestic resource mobilisation. Although levels of compliance among existing taxpayers have improved as a result of actions taken by the administration, further increases in revenue will require a widening of the tax base and an increase in voluntary tax compliance. These aims will require both an increase in the capacity of the revenue administration system and a simplification of the tax code to ease the administrative burden of compliance for smaller taxpayers.

Based on the PEFA analysis the government is currently implementing the fifth stage of the PFM Reform Programme (2017-2022).

Strategic Priorities

Sikika's preparations for the formulation of this strategic plan were informed by an analysis of external opportunities and risks in conjunction with our internal strengths and weaknesses. The results of these analyses provided us with strategic priorities and strategic risks for the period of the 2019-2023 strategic plan.

Opportunities

Influence politicians and policy makers to commit a greater proportion of domestic revenues to the health sector and to ensure that women, youth, the elderly, the poor, rural dwellers and people with disabilities have equal access to quality health services

The Tanzanian economy has grown strongly for much of the past decade. If that growth path can be sustained, the country will be able to provide universal health coverage (UHC) within the next 10-20 years. To realise its own organizational goals, Sikika must convince the government to utilise growing fiscal space to achieve that social goal (UHC). To achieve universal health coverage, priority must be given to strengthening health service delivery systems and making them more responsive to needs of mothers, children and other special groups.

In a difficult regulatory environment, use Sikika's strengths in dialogue to interact and cooperate with decision makers

While the media and civil society require time to adapt their role as information intermediary in the changing regulatory environment, Sikika should take advantage of its expertise in conducting dialogue with decisionmakers to focus on governmental and administrative allies with a **cooperative attitude**.

Engage with policy makers to establish effective remedies for citizens who experience or witness corruption or misconduct.

Corruption is an entrenched problem in all sectors and at all government levels. Sikika should continue to advocate for stronger administrative and legal mechanisms which allow citizens to seek redress if they witness financial mismanagement or experience unfair treatment from government agencies.

Renewed focus on gender and social inclusion

Over the years, Sikika has mainstreamed gender and social inclusion in its operational and programmatic interventions aimed at achieving its mission of better health services for all. In 2016, Sikika developed a Gender Policy whereby it committed to capacity building of its staff on gender mainstreaming. In the light of the limited progress achieved in recent years in the area of maternal health and bearing the mind the continuing difficulties faced by women, youth, the elderly and people with disabilities in accessing adequate health services, Sikika will revisit the policy and appoint an internal gender focal person who will engage with other gender experts on specific assignments. We will also develop a specific strategy to define the commitments, standards and implementation mechanisms required to fully integrate gender and social inclusion in our work. The strategy will include an analysis of the key constraints to the participation of special groups in PFM processes and to accessing quality health services. We will also advocate for health and PFM systems that are responsive and accountable for gender and social inclusion at different levels of the government.

Provide citizens with opportunities to actively participate in the development process.

The Government is committed to decentralisation through its Local Government Reform Programme (LGRP) to strengthening the performance of local authorities delivering public services to local communities. In 2016, the Government of Tanzania and its development partners decided to introduce the Direct Facility Financing (DFF) to improve the efficient and effective use of funds by enabling public service facilities to enhance community ownership during planning and procurement based on local challenges and priorities. Sikika should use its experience in policy dialogue to expedite the devolution of powers to local government authorities so that communities are empowered to monitor locally planned and implemented development projects and to reduce opportunities for corrupt practices by holding decision-makers to account.

Empower citizens to represent community in health governance boards and committees.

Citizens are motivated to participate in the management of development activities if they are provided with the opportunity and necessary training. Sikika will continue to systematically build the capacity of community members who apply for membership of various health facility government committees where they can participate in the planning and control of service delivery.

Produce research and analysis to generate constructive reform options that are politically costly if they remain ignored.

Sikika should continue to use research and analysis as a starting point for public debate and to advocate for clear and feasible reform options.

Mainstream transparency, accountability and participation within public financial management

In 2016, the Government announced the second national Five-Year Development Plan (FYDP II) 2016-2020 with the ambition to realise the Tanzania Development Vision 2025 by promoting industrialisation and human development supported by good governance and financing systems. The Health Sector Strategic Plan (HSSP) IV emphasized the importance of good governance principles, especially at local government level where health facilities are expected to manage their own finances.

However, as the legal and regulatory context stretches far beyond the health sector, it is important for Sikika to ensure that good governance is mainstreamed in public financial management at all government levels in line with principles contained in the Public Finance, Public Audit and Budget Acts and, importantly, the fifth phase of the Public Finance Management Reform Programme which promotes transparency, accountability, efficiency, and fiscal discipline in the management of public resources.

Strategic Risks

Government priorities on service delivery

Recently, the government seems to prefer the work of non-governmental organizations to focus mainly on service delivery. Although it is not yet an official government position, it has been mentioned in several meetings with government officials and in a speech by the Prime Minister in November 2019 during the CSOs week in Dodoma. While Sikika will continue to carry out advocacy activities, we will also step up our work with communities to improve healthcare delivery at district level.

Civic space

During the past years, the Government has enacted several laws to mitigate what it considers as unfair criticism from civil society, especially the media. The 2016 Media Services Act grants the government broad authority over media content and the licensing of outlets and journalists. Further, the public authorities issued the Electronic and Postal Communications (Online Content) Regulations in 2018, which requires the registration of bloggers, owners of online discussion platforms, and streaming services. The Cybercrimes Act 2015 and other laws include offenses such as criticism of the Government. Furthermore, the Statistics Act 2015 prohibits the dissemination of statistical information which is intended to invalidate, distort, or discredit official statistics. The police must be informed in advance of public assemblies to maintain public safety and security. Moreover, the government reserves the authority to register non-governmental organizations and ensure that they are adhering to the country's existing laws and regulations.

Corruption

Tanzania ranks 99th out of 180 countries in the Transparency International's 2018 Corruption Perception Index. The fight against corruption has been a priority to the Tanzanian government. The Global Corruption Barometer Survey 2019 found that the percentage of public service users who paid a bribe in the previous 12 months fell from 25% in 2015 to 19% in 2019. However, corruption is an endemic feature needing initiatives aimed at systemic and structural adjustments to bring sustainable change.

Donor funding

Sikika, as with other non-governmental organisations in Tanzania, is dependent on external donor funding. The organisation has had previously maintained a policy of seeking funding from partners who are willing to provide core funding only. This approach, though it had the programmatic benefit allowing the organisation to plan and execute longer term program strategies, has made it increasingly difficult to attract partners, as a majority of funders now specify areas of interventions as a way to better align their priorities with the expectations of their stakeholders. Sikika has revisited its fundraising policies and is now flexible in its approach. Project funding that speaks to the organisation's strategic priorities is welcome. Sikika is also venturing into investment in real estate in the new government city of Dodoma with hopes to diversify its revenues in the future.

Strategic Plan - Vision, Approach, Goals and Objectives

This section lays out Sikika’s vision for change over a five year period and details our strategic change goal objectives and approaches.

For the period 2019-2023 Sikika continues to adopt a vision that sees **“quality health services for all.”** We believe that government is the servant of citizens, entrusted with the responsibility of ensuring the management and regulation of national physical and human resources in an equitable manner, including ensuring the availability of quality health services. Sikika envisions participation as a key element of the drive towards the goal of quality services. The word ‘quality’ in the vision can be taken to mean ‘fit for purpose’.

Sikika’s **mission**, therefore, continues to be **“to enhance health and public finance systems through social accountability monitoring and advocacy at all government levels.”** Social accountability monitoring and advocacy interventions will promote the participation of informed citizens in healthcare delivery systems. Accountability is the key element to encouraging change and improvements to current standards of governance and ultimately to the fulfilment of the right of citizens to quality health care services.

Sikika’s Theory of change and Overall approach

Theory of Change

Increased supply of information →→ Increased demand for working health systems and accountability →→ Increased incentive for change and quality health services

The combination of improved information flows, working accountability systems and citizen agency provides incentives for duty bearers to improve standards of governance and performance in service provision.

Overall approach

Sikika recognizes citizens as the primary beneficiaries of health services. The involvement of citizens is crucial to the achievement of quality health services for all. We work to strengthen citizen participation in the management and oversight of health systems through health facilities governance committees, health education and promotion, monitoring of healthcare delivery plans and their implementation. Social Accountability Monitoring (SAM) provides a space where service users (citizens) can engage in a constructive dialogue with service providers aimed at improving service delivery. It also provides information and evidence to inform central government level planning and implementation of strategies, programs and policies.

At national level (ministries, parliament, and departments) we develop advocacy cases supported by solid information gathering. Sikika first aims to establish a constructive dialogue with the relevant government Ministry, agency or individual service provider regarding health policies, national plans,

financial management and accountability. We employ a combination of approaches, such as community interventions, working together with health service providers to improve delivery and systems, conducting social accountability monitoring, improving the functioning of facilities governance committees, surveying service availability and providing analysis of information.

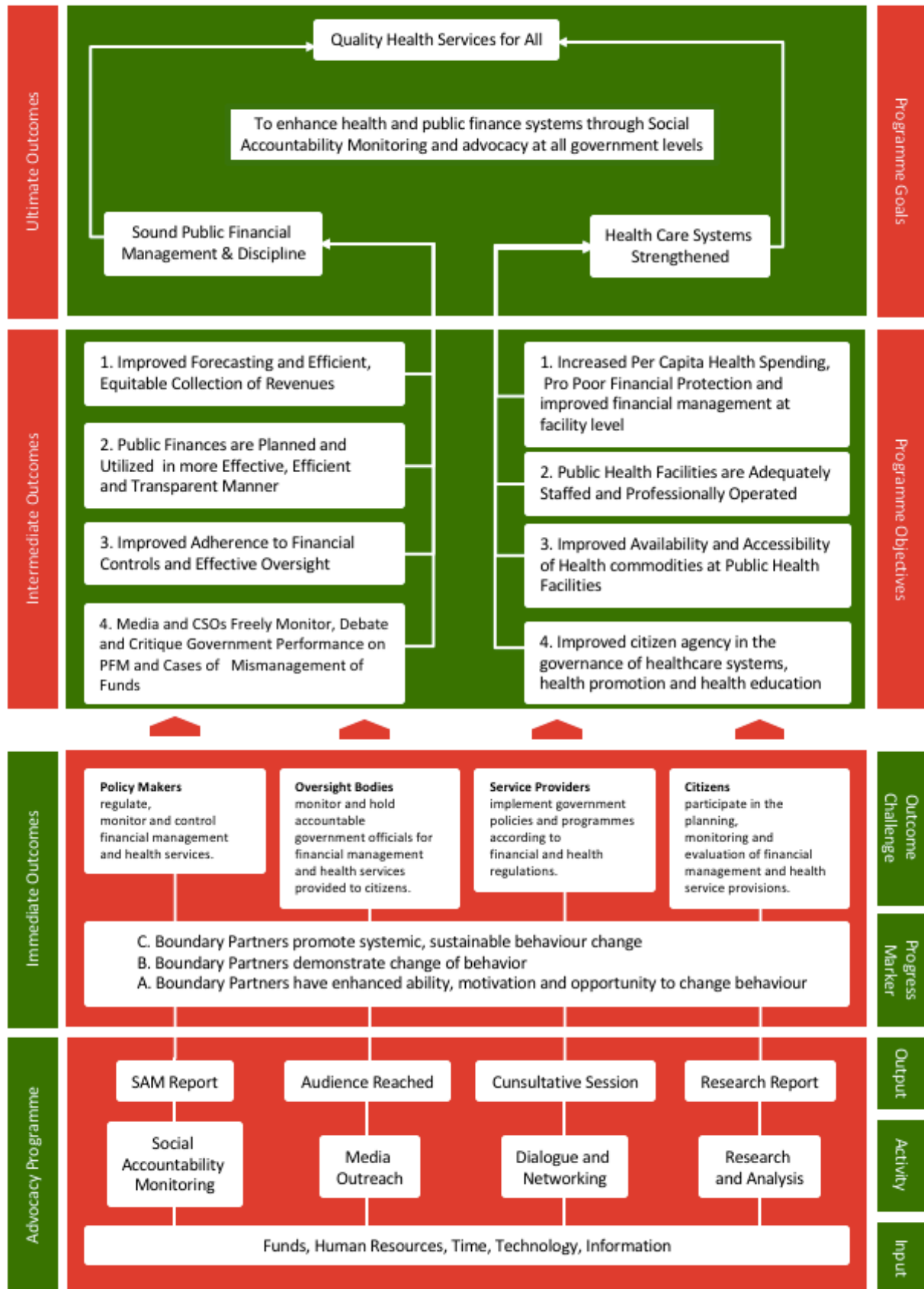
Our Programmes

For the period of 2019-2023, Sikika will continue to implement two key operational programmes. The first of these is **'Health Governance Programme'**. This programme will continue to **promote the ability of poorer sections of society, women, children and youth to live long and healthy lives through access to quality health services**. We will address existing shortages of human resources for health, essential medicines and health infrastructure. We shall also focus on advocacy to promote universal health coverage, improve management of healthcare delivery at health facility level, and increase citizen agency within facility governance committees. In line with quality healthcare services, health education and health promotion will be emphasized in order to improve the health of women, children and youth and to increase disease prevention.

The **'Public Finance Governance Programme'**, will promote sound public financial management and anti-corruption measures. The programme complements Sikika's long-standing health focus in that it aims to improve overall public financial management and thereby increase the amount of state resources available for all social services including health care. Evidence based advocacy approach will remain key to achieving the programme's objectives. We will continue to act as a key civil society partner in the implementation of the Government's Public Sector Financial Management Reform Programme.

Our strategic results model and the goals and objectives of these two programmes are shared in the following pages.

Sikika's Strategic Results Model



Health Governance Programme

The overall goal of the health governance programme is to advocate for the provision of quality health services for all through the promotion of governance, accountability and citizens engagement. The desired changes within this area are detailed as follows:

<p>1. Increased per capita health spending, pro-poor financial protection and improved financial management at facility level</p>	<ul style="list-style-type: none"> • Government is allocating an increased proportion of resources to the health sector • Health facilities are using electronic revenue collection systems and improving audit performance • Social health insurance schemes are in place and eligible citizens are benefitting from community health fund schemes providing well-defined waivers and exemptions
<p>2. Public health facilities are properly governed, adequately staffed and professionally operated</p>	<ul style="list-style-type: none"> • Improved recruitment, training and retention of qualified health workers • Health workers are distributed more equitably and according to identified local needs • Health workers are adhering to professional ethics and meet performance standards and are refraining from corrupt practices • Maternal and child health services are improved
<p>3. Improved availability and accessibility of health commodities</p>	<ul style="list-style-type: none"> • Improved equitable planning and budgeting for quality health commodities both at local and national levels • Improved transparency and accountability in procurement and distribution of quality health commodities
<p>4. Improved citizen agency in the governance of healthcare systems, health promotion and health education</p>	<ul style="list-style-type: none"> • Improved citizens' participation in monitoring availability and accessibility of healthcare services • Improved management of health facility finances and services • Improved functioning of health facilities governance committees • Improved health promotion and health education for building healthier communities

Public Finance Governance Programme

The overall goal of the Public Finance Governance programme is to promote sound public financial management and discipline. The desired changes within this area are detailed as follows:

<p>1. Improved forecasting and efficient, equitable collection of revenues</p>	<ul style="list-style-type: none"> • The national taxation system is progressive, easy to understand and collection systems are efficient and equitable • The domestic tax base is expanding, and levels of voluntary compliance are improving • Domestic revenue collection improving relative to GDP • Improved revenue forecasting is improving budget performance • Only justified tax exemptions agreed by a broad range of stakeholders are granted and amount to no more than 1% of GDP • Revenue information is publicly accessible
<p>2. Public finances are being utilised in a more effective, efficient and transparent manner</p>	<ul style="list-style-type: none"> • Results-based budgeting is improving the effectiveness of planning • Budgets are equitably distributed according to firm rules of allocation • MDAs and LGAs are using efficient cash management systems • Public procurement systems are transparent and efficient and unnecessary expenditures are reduced • Simplified and comprehensive budget and audit documentation, written in Swahili, is available to all.
<p>3. Improved adherence to financial controls and effective oversight</p>	<ul style="list-style-type: none"> • Local government internal audits are conducted to international standards • Central and local government entities are adhering to regulations and implementing internal and external audit recommendations
<p>4. Media and CSOs freely monitor, debate and critique government performance on PFM</p>	<ul style="list-style-type: none"> • Parliament, central and local government authorities are engaging in a structured and non-confrontational manner with civil society and citizens on issues of public financial management and mismanagement of funds • Media and civil society organisations are freely accessing information and reporting on issues of government performance and mismanagement of funds without fear of sanction

Objectives and Approaches

In this section we take the overall and subsidiary objectives contained in the tables above and outline our approach to their achievement.

Health Governance Programme

1. Increased per capita health spending, pro-poor financial protection and improved financial management at facility level

A key element of any strategy to increase access to quality healthcare must be to **increase the level and proportion of Government funding allocated to the sector**. In recent years, the percentage of the government budget allocated to health has been declining. Sikika will advocate through traditional and social media that any future improvements in the national budgetary situation brought about by improvements in domestic revenue collection, reductions in tax exemptions for investors and the eventual arrival of receipts from natural gas resources be directed to filling the health sector funding gap. The eventual aim will be to double health funding per capita to the level recommended by the High-Level Taskforce on Innovative International Financing for Health Systems for low-income countries (\$86 per capita in 2012 terms), although it is highly unlikely that this can be achieved during the period of this strategic plan as the current allocated figure is only \$35 per capita.

Only 32% of the population is covered by health insurance, either public or private. Sikika will advocate with partners in PO-RALG, MoH, MoFP and LGAs for the **acceleration of mandatory social health insurance scheme as part of a system of universal health care** in order to reduce the burden of out of pocket expenses for service users and therefore facilitate improved levels of accessibility. Specifically, we shall advocate for the **establishment of Universal Health Care and effective promotion of mandatory national health insurance schemes with sufficient safe guards for special groups who cannot afford the insurance premiums**.

With the advent of **Direct Health Facility Financing**, which aims to decentralise health sector financing, local and facility level governance structures have gained even greater importance. In order to **minimise the risks of corruption in this newly established system and ensure that effective budget oversight measures are in place**, Sikika will continue to build the capacity of elected Councillors, members of health governing committees and Citizen led SAM teams to compare budgets, plans and expenditure reports with actual outcomes in the local health service. We shall advocate for the harmonisation of policies and guidelines regarding revenue collection and expenditure at health facilities and will aim to ensure that health facilities are using electronic revenue collection systems and improving audit performance.

2. Government health facilities are adequately staffed and professionally operated

In order to **increase the recruitment and training of health workers and improve staff retention rates** we will advocate for significant increases in enrolment to, and output from, health training institutions. As part of this advocacy we will work with MoH, MoFP and the development partners to assess the extent of the budget shortfall in HRH. In addition to a much-increased salaries budget, major investment is required to provide quality training facilities for both new recruits and to provide in-service training for experienced staff.

We shall also assess the effectiveness of plans to ensure **that the distribution of health workers is equitable** using data on workloads and waiting times, disaggregated by gender where possible, from health facilities across several districts. This data will then be used to advocate for a more equitable and gender-sensitive geographical distribution of HRH within District Health Plans. We shall also assess the measures contained in District Health Plans to attract and retain staff to the LGA area and suggest improvements. Among these suggestions will be the need to create a focus on **the improvement of health facility working environments**.

Sikika will work with the PCCB, PO-RALG, LGAs, service providers and citizens to ensure that health workers are refraining from corruption and meeting performance standards. Although instances of corruption, absenteeism and illegal sales of medicines have reduced in recent years, problems remain. We will build on the main recommendation of Sikika's study of corruption in public health services by working to strengthen local governance systems. Specifically, we will work with PCCB to build the capacities of health facility governance committees and will strengthen the complaints mechanisms at public health facilities.

During the period of this strategic plan Sikika will apply a **specific focus to monitoring the provision of maternal and child health services** at facilities in its area of operations. We will apply our SAM and community score card approaches to monitor service availability and the adequacy of inputs relating to these services.

3. Improved availability and accessibility of health commodities

In order to improve **equitable planning and budgeting for quality health commodities** we will conduct comparative analyses of the national medicines budget, district health plans and facility plans. Our analyses will also include implementation and expenditure reports from national and district levels. Planning and budgeting inconsistencies discovered will be shared with MoH, Parliament and District Councils. Our aim is to ensure that MoH and district health plans and budgets regarding key medicine requirements are coherent with the plans of individual facilities.

To **improve health commodity procurement and distribution chains** we will advocate for the provision of publicly accessible information on commodity procurement and distribution at national, district and facility levels. At facility level we will **conduct comparisons of the orders and receipts of individual facilities** with the relevant budget allocations. Sikika **will facilitate service users to report on the availability of key medicines and the functionality of critical instruments** at their health facilities. We will facilitate citizens to report on the availability of certain key medicine lines - antibiotics, anti-malarials and maternal health medications. Sikika will also **monitor the functioning of the newly introduced Prime Vendor System**, which allows facilities to procure health commodities direct from suppliers in the event of a stockout at the Medical Stores Department. We will also advocate for transparency and accountability in the relationship between the facilities and suppliers. Information gathered will be shared with local and national representatives in Parliament and LGAs in order to stimulate dialogue regarding efficient methods of ensuring the consistent availability of medical supplies.

4. Improved citizen agency in the governance of healthcare systems, health promotion and health education

Citizens and their representatives usually lack the opportunity to monitor the quality of public health services based on transparent output, process and progress criteria. The Social Accountability Monitoring methodologies used by Sikika have proved effective **in improving citizens' participation in monitoring the availability and accessibility of health commodities**. Our aim during the period of this strategic plan is to advocate that Social Accountability Monitoring be mainstreamed into health service planning at ward and district level in the majority of LGA areas in which we work. Ultimately, we shall advocate in Parliament and the MoH to mainstream SAM into health planning processes nationwide. This national level advocacy will be supported with documented experiences of communities and individuals participating in SAM activities facilitated by Sikika.

In order **to improve the management of health facility finances and services and the functioning of health facilities governance committees**, we will conduct capacity building work to ensure that citizen members of Council Health Service Boards and health facility governing committees are trained and qualified to input into planning, budgeting, and implementation oversight. We shall also advocate at national and local level for **improved programmes focused on health promotion and health education aimed at disease prevention at community level**.

Public Finance Governance Programme

During the period of the 2019 - 2023 strategic plan Sikika will continue to advocate at national and local authority level for *improved* levels of discipline and accountability in all Public Financial Management. To achieve this aim we shall advocate for the speedy and effective implementation of all aspects of the Public Financial Management Reform Programme. Sikika will continue to leverage its role as a key civil society organisation engaging directly and constructively with central and local government on PFM issues. We already act as the lead organisation within Policy Forum tasked with Government engagement on health issues. Our approaches to achieving the subsidiary objectives under the Public Finance Governance programme are as follows:

1. Improved forecasting and efficient, equitable collection of revenues

The PFMRP aims to increase efficiency in tax collection and **to increase the level of domestic revenue collection as a percentage of GDP**. Weak **domestic revenue mobilisation** (13.8% of GDP in comparison to 22.4% of Sub-Saharan Africa) has been a major impediment to the implementation of government policies. For instance, under the most ambitious fiscal space scenario, the funding gap of the health sector is expected to amount to TZS 1.5% of GDP in 2019/2020.⁶ **In order to improve domestic revenue collection**, Sikika will liaise with tax professionals to identify key loopholes in taxation legislation and will advocate with allies at MoFEA and Parliamentary level for their removal.

Also, with the aim of improving domestic revenue collection, Sikika will continue to campaign, in coalition with civil society groupings, to ensure that **only justified tax exemptions agreed by a broad range of stakeholders are granted and that these amount to no more than 1% of GDP**. Tanzania grants exemptions at a far higher percentage of GDP than either Kenya or Uganda. The campaign to

⁶ Compare HSSP IV, p. 80.

reduce exemptions will be underpinned by a professionally produced cost benefit analysis of each tax forgiveness measure. We will lobby policy makers to amend the relevant policies, legislation and guidelines and will also produce a media campaign to inform the public of the effects of exemptions on reducing funds available to public services. In tandem with these efforts, we shall also lobby for wide stakeholder involvement in the preparation of investment contracts.

Tanzania's narrow tax base is another area of concern. Forty percent of domestic revenues are collected from large companies, while the majority of micro, small and medium enterprises working in the informal economy are not registered as taxpayers. Taxing the informal economy first requires the development of a **culture of taxation**, whereby citizens accept the need to contribute to the development of society. **Voluntary tax compliance will become more prevalent if the national taxation system is progressive and easy to understand and collection systems are efficient and equitable.** Sikika will work with TRA to devise media campaigns promoting the benefits of an equitable and well-administered system of taxation.

At local government level, **Sikika will work with LGA revenue administration units to devise strategies to improve levels of voluntary compliance, reduce opportunities for corruption**, promote the use of e-systems for collection and lobby for the enactment of strong by-laws to control tax evasion.

Accurate **revenue projections** are a key element of overall budget performance. However, actual revenues are deviating from budgeted revenues. This results in expenditure cuts (through cash rationing by the Treasury) leading to the accumulation of expenditure arrears (projected at 9% of central government expenditures in 2015/16), which undermine the efficient delivery of public goods and services. **Sikika will advocate for the use of revenue projections which are calculated with reference to recent collection outcomes combined with analysis of prevailing economic conditions and socio-economic data.**

2. Public finances are being planned and utilised in a more effective, efficient and transparent manner

In recent years the Government has improved the strategic budget allocation by reducing certain budget items, such as discretionary allowances and travel expenditures, and it has pledged to rationalise public expenditures using **further cost management measures**. Some of these costs savings have resulted from the identification of corrupt activities, such as the payment of salaries and pensions to 'ghost' employees and deceased retirees. However, there has been little analysis of the effects, whether they be intended or unintended, of measures undertaken to this point. Sikika will work with partners, the MoFP, MDAs at national and local level, the CAG, Members of Parliament and international development partners to **analyse the efficacy of current cost-saving strategies, identify alternative opportunities and reduce corrupt practices in the disbursement of government funds.**

In order to further improve cost management by Government and its agencies and improve controls on corrupt practices, we will also work to ensure that **public procurement systems are transparent and efficient.** The CAG has highlighted **inadequate compliance with procurement procedures** on multiple occasions, most recently in the 2017/18 report. In the absence of transparency in

procurement processes, there are **multiple opportunities for corrupt procurers and contractors to extract rents** from public expenditures. Losses of public funds caused by corrupt procurement practices can be minimised through the adoption of **open contracting processes**. Sikika will promote the advantages of open contracting and the implementation of the recommendations of the PPRA procurement audit with MoFP, the Public Procurement Regulatory Authority (PPRA) and the Government Procurement Services Agency (GPSA). At local government level we will cooperate with PO-RALG to establish open procurement practices and citizen participation in the implementation of community development projects.

The PPRA has issued guidelines for the **inclusion of women, youth, people with disabilities and the elderly in procurement processes**. Levels of awareness of these guidelines remain low among organisations supporting special groups and procuring entities. Sikika will conduct research to identify constraints to the participation of special groups in procurement processes and use the results to build both awareness of the PPRA guidelines and the capacity of all stakeholders to implement same.

180 Local Government Authorities (LGAs) receive most of their funding (70%) from the central government through an **intergovernmental transfer** system. However, the systems controlling vertical (between central and local government) and horizontal allocation of resources (among local governments) are neither transparent nor predictable. Due to their reliance on intergovernmental transfers, LGAs cannot accurately forecast cashflows within each financial year and, consequently, often lack adequate funding to fulfil their public services responsibilities. In addition, central government allocations for personal emoluments are largely historically based, thereby disadvantaging areas with chronic staff shortages. The **cash management** system and the current practice of cash rationing undermines fiscal discipline, the strategic allocation of resources and impedes efficient public service delivery.

Sikika will work to ensure that central government **budgets are distributed according to equitable rules of allocation**. We will use the results of a research initiative evaluating the operation of the grant allocation system as a basis for dialogue with MoFP, the Planning Commission and PO-RALG on the need to regularly revisit and review allocation formulae. Ultimately, we will work with Parliamentarians to make the case for the enactment of comprehensive legislation and regulations governing resource allocations and inter-government transfers. Our key indicator for this goal will be to see a reduction in the deviation of inter-governmental transfers from the resource allocation formulae. We shall also conduct analyses at LGA level in our areas of operation to evaluate whether inter-governmental grants are distributed equitably and according to local needs as expressed through O&OD.

Using established CSO spaces in MoFP and PO-RALG we will monitor implementation of PFMRP plans to ensure **that MDAs and LGAs are using efficient cash management systems**. A key element of this programme is to effect the migration of MDAs to the IPSAS accrual accounting method. At local government level we will work with partners to build the capacity of LGAs to align cash management procedures with the Public Procurement Plan.

Much national and local level planning and budgeting documentation is difficult to interpret for the media, civil society and citizens due to imprecise narratives, technical terminology and other

deficiencies. Therefore, we shall advocate strongly at national and LGA level for the routine production of **simplified, comprehensive budget and audit documentation, written in Swahili, that is available to all.**

3. Improved adherence to financial controls and effective oversight

The devolution of authority to lower local government requires strong **internal control** systems to mitigate fiduciary risks. Internal and external audit reports have been reporting weaknesses in documenting, recording, and authorising expenditures. Meanwhile, **internal audit** units at local government do not adhere to international audit standards: they lack capacity, their audit plans are not based on systemic risk analysis, and internal audit committees are not functionally independent from executive management. **External auditing** adheres to international auditing standards, but the recommendations are frequently not acted upon reflecting weak capacity of audit committees at both local and national level to hold public officials accountable.

Sikika will advocate that audit queries at all levels of government are rectified and that **central and local government entities are adhering to regulations and implementing audit recommendations.** At national level, Sikika will follow up on the progress of audit recommendations generated by the office of the CAG to demand accountability from failing institutions and accounting officers. The issue will form part of our nationwide media advocacy campaign focussed on improving public sector financial management. The key indicators will be a reduction in the number of qualified audits from MDAs and LGAs, decreases in the amounts of funds queried by the CAG and increases in the amount of funds recovered. A central objective of our goal to **improve the effectiveness of the audit process will be to build the strength of parliamentary oversight committees. Sikika will initiate a dialogue with MPs, CSOs and the CAG to explore ways in which to build the capacities of oversight committees and their members in order that they may fulfil their roles more effectively.**

4. Media and CSOs freely monitor, report and debate government performance on PFM and mismanagement of funds

Media and civil society are important to the development of socially accountable governance. However, the relationship between these organisations and government authorities is often confrontational and lacking in trust. Current legislation grants government discretionary powers to sanction bodies deemed to be subverting national interests. Sikika will campaign, in coalition with other CSOs and media organisations, for the repeal of such legislation and the introduction of freedom of information laws. Once **media and civil society organisations are freely accessing information and reporting on issues of mismanagement of funds and government performance without fear of sanction** their ability to contribute to national accountability debates will be greatly enhanced.

In an environment where freedom of speech is well protected the next challenge will be to build effective channels of communication between government and media and civil society. To achieve this end, trust must be built on both sides. Sikika will advocate for the establishment of scheduled fora to allow **Parliament, central government and LGAs to engage in a structured manner with civil society, the media and citizens on issues of health governance, public financial management and cases of mismanagement of funds.**

Strategic Plan Operational Area

Sikika operates at three levels: national, district and community (local citizen) level. In the early days of Youth Action Volunteers, we worked exclusively in Dar Es Salaam and Coast region. The 2010-2015 strategic plan saw us expand to three predominantly rural regions (Dodoma, Singida and Manyara) in order to strengthen our ability to present evidence from rural districts into the national policy dialogue. The 2016-2020 strategic plan saw Sikika expand from five to ten regions and from ten district areas to twenty.

Our planned operational area for 2019-2023 is shown in the table below, but may extend beyond these depending on whether or not additional funding is realised and the nature of funding (core or project).

Region	District
Manyara	Simanjiro
	Babati
Kilimanjaro	Moshi Rural
	Siha
Dodoma	Kondoa
	Mpwapwa
Singida	Singida Rural
	Ikungi
Mara	Serengeti
	Musoma Urban
Dar Es Salaam	Kinondoni
	Temeke
Lindi	Lindi Urban
	Kilwa
Mbeya	Mbeya Urban
	Chunya
Iringa	Iringa Urban
	Kilolo
Kigoma	Kigoma Urban
	Kasulu
Mwanza	Ukerewe
	Magu
	Nyamagana

Sikika Organisational Strategic Goals and Objectives

During the period of the 2019-2023 strategic plan Sikika will strengthen its organisation in terms of efficiency and effectiveness. We will focus on monitoring and evaluation aspects of our work; financial efficiency and transparency; and enhanced human resources capabilities. We have identified one overall goal consisting of three overall objectives:

Goal	Support the economic, efficient and effective implementation all advocacy programme activities.
Objective 1	Provide the management and main stakeholders with credible and useful information on the progress in the achievement of results.
Objective 2	Ensure the responsible management of the organization's financial resources and provide timely and accurate information on the financial health.
Objective 3	Ensure the recruitment, retention and development of a motivated and qualified workforce and provide all departments with efficient administrative support.

The first objective is focused on the need to **ensure that Sikika management and our main stakeholders are consistently provided with credible and useful information on the progress of our programme work and the results achieved.** To this end we will work towards ensuring that our organization's planning, monitoring and evaluation processes are geared towards the achievement of results and towards the promotion of efficiency, relevance, effectiveness and sustainability in all our work.

Sikika will therefore develop a coherent and consistent result framework with clear goals, objectives, and change-strategies for both advocacy programmes and administration. The change strategies will be informed by a stakeholder analysis that identifies practices, opportunities, values and abilities (POVA). To measure the progress towards goals and objectives, a 'monitoring plan' will to be produced with SMART indicators, baseline and targets. Data collection methods and procedures will be designed to ensure data quality standards. In addition, a management information system will assist the management in operational and strategic decision-making based on regular reports from the implementing units. Regular review of activities and strategy journals will strengthen the efficiency and relevance of the programme strategies. An evaluation plan will accommodate periodic analysis and case studies of institutional changes to strengthen the programmes' effectiveness and identify risks and mitigation strategies to enhance sustainability. To strengthen the information and communication management, Sikika will continue to develop our documentation centre and will also establish an electronic library to facilitate efficient access to, and sharing of, information within the organization and also with other partners.

Our second objective is to **ensure the responsible management of the organization's financial resources and provide timely and accurate information on the financial health.** In order to ensure that the organization's budget is a correct, fair and reasonable reflection of the organization's planned activities and to promote the strategic allocation of resources, the organization will develop a chart of accounts with a budget classification system that identifies objectives, boundary partners, and type of activity (research and analysis, media outreach, etc.). Standard price lists and cash flow analysis will control the organization's costs and solvency. To reduce the number of cash transactions, we will establish M-Pesa accounts and online banking software.

We will also upgrade our financial management software in order to provide both budget holders and senior management with access to account information, budgets, revenues and expenditures with the goal of achieving more efficient control of expenditures. In order to reduce the risk of fraud, loss, or undetected error in the financial system we will continue to monitor the effective implementation of all accepted audit recommendations from both internal and external audits. We will also ensure that our procurement procedures are transparent, competitive and provide the best solution to the organization's needs with regards to quantity, quality, timeliness and price. The provision of procurement planning tools and standard procedures will ensure the efficient acquisition of goods and services

Our third objective is to ensure the **recruitment, retention and development of a motivated and qualified workforce** and to provide all departments with efficient administrative support. To this end our human resource manager will ensure that all job descriptions are consistent with the human resource policy and will also develop efficient recruitment procedures covering the hire of permanent staffs, interns and volunteers. An attractive, transparent salary structure, benefit packages and regular staff satisfaction surveys will promote motivation and retention of employees.

To strengthen supervision and assessment of job performance, competency profiles will be revised and adapted to all 'job families' in the organization. Performance management plans and audits will ensure that the appraisal process is fair and efficient. The establishment of an electronic human resource management system will expedite the performance of routine functions. We will also establish a career development and succession management system in order to help the organization build and retain the key competencies required to achieve the organization's goals and objectives.

Lastly, we will continue to provide the best possible working environment for our staff by ensuring the availability, regular maintenance and safeguarding of office space and equipment.

Monitoring, Evaluation and Learning

Results Framework

For the strategic period 2019-2023, Sikika will use a result framework that connects the desired long-term impact with the current situation through a pathway of intermediate outcomes. Such a framework is an effective communication tool that helps to build consensus with external stakeholders around shared objectives and joint interventions. The results framework is presented in the Annex.

Data Collection Methods

The Monitoring and Evaluation department will monitor key indicators throughout programme implementation. The selection of indicators is based on an organization's result framework and includes inputs, activities, outputs, behaviours, outcomes, and impact measures.

MIS Element	Organization	Stakeholders	Environment	Goal
Planning	Capacity	Agency	Institutions	Capabilities
Monitoring	Input-Activity-Output	Behaviour Change	Outcome	Impact
Evaluation	Efficiency	Relevance	Effectiveness	Sustainability

To assess the programme's efficiency, the Monitoring and Evaluation Department will collect 'Activity Reports' using standardized templates for activities with similar operating, monitoring, evaluation, and reporting structures: 'research and analysis', 'media outreach', 'public dialogue', 'capacity building', and 'public interest litigation'. These Activity Reports will combine information to measure the efficient transformation of inputs (finances, manpower, time) into outputs (media impact, dialogue outcomes, acquired competences, etc.). The provision of an Activity Report upon the completion of each activity will allow consistent data collection and comparison across multiple activities.

To assess the programme's relevance, the Monitoring and Evaluation Department will implement ('POVA') surveys to identify stakeholders' needs by looking into their practices, opportunities (barriers and facilitators), values (social norms and attitudes) and abilities (knowledge and skills). The questionnaire will be informed through preliminary focus group discussions, and data collection will include socio-demographic criteria including sex, age, and residence.

To assess the programme's effectiveness, the Monitoring and Evaluation Department will monitor changes in targeted institutions and document the circumstances that led to these outcomes. As the organizations needs to adapt to an ever-changing environment, it is also necessary to continuously monitor and evaluate what happens in the organization's political, economic, socio-demographic, technological, and legal environment.

To assess the programme's sustainability, the Monitoring and Evaluation Department will use surveys from other organizations (e.g. Afrobarometer) to measure changes in political, economic and social

freedoms. Information about the quality of public services will be obtained through the government's regular information system or through Sikika's own data resulting from social accountability monitoring activities and reports.

Validation

The Monitoring and Evaluation Department will conduct regular data screening (e.g. looking for outliers) and verification to control data quality. General data system checks will show if data records are complete or if values are missing. Measured parameter tests (of range, relations, and trends) will be used to identify suspect data values that require further examination. Regular cross-verifications with other sources of information and occasional spot checks will help identifying weaknesses in the system.

The department will prepare regular quality assurance report that include the number and scope of on-site visits, the description of monitoring problems and the corrective actions taken.

Reporting

To facilitate the coordination of the programme, departments report every week, quarter and at the end of the year on the status of activities, achievements and challenges. Based on the departments' reports, the Monitoring and Evaluation Department prepares consolidated weekly, quarterly and annual reports for middle and senior management. All programme departments will maintain 'strategy journals' to monitor and evaluate the relevance and effectiveness of the different tactics that the department employs.

The finance department will prepare monthly analysis of variance between planned and actual expenditures to allow timely action by the management to avoid that activities are getting off-track. Annual internal and external financial audits will assure the management and donors that financial controls are effective. At the middle and end the strategic plan period, an external evaluation will be conducted to provide an impartial view on the efficiency, relevance, effectiveness and sustainability of the programme.

Learning

To learn from its challenges, Sikika will conduct selected 'After Action Reviews' (AARs) which bring together small work groups to discuss the performance of a particular intervention to better understand success and failure. The Reviews will help turning unconscious knowledge into tacit knowledge and prevent the repeating of avoidable mistakes. The 'lessons learned' will be captured in so-called 'How To' guides which describe how a process should be performed to ensure good results.

At the end of each year, Sikika will use 'reflection and planning sessions' to review the programme's overall progress. The focus of these reviews lies on the annual work plan activities, outputs and on achieved progress markers for each boundary partner to inform the planning process of the following year.

Sikika will invite stakeholders to discuss the performance of the programme and how it can be better aligned with the needs and programme interventions of other governmental and non-governmental organization.

