VOLUNTARY SUB-NATIONAL LOCALIZATION OF SDGs IN TANZANIA, 2023-
VOLUNTARY SUB-NATIONAL OF TANZANIA

REVIEW REPORT 2023

PUBLICATION DATE:
JUNE 2023

This publication was developed and released by the Association of Local Authorities of Tanzania (ALAT). It was prepared by Dr mukuki HANTE (PhD), Independent consultant. It benefitted from the support from the United Cities and Local Governments (UCLG) World Secretariat and United Cities and Local Governments Africa (UCLG Africa), as well as the contributions of the United Nations Human Settlements Programme (UN-Habitat) and the Swedish International Centre for Local Democracy (ICLD).

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Co-funded by the European Union

This publication was produced with the financial support of the European Union. Its contents are the sole responsibility of the NLC and do not necessarily reflect the views of the European Union.
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<tr>
<td>AfDB</td>
<td>African Development Bank</td>
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<tr>
<td>APF</td>
<td>Alternative Financing Mechanism</td>
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<td>ALAT</td>
<td>Association of Local Authorities of Tanzania</td>
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<td>AU</td>
<td>African Union</td>
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<td>Cap.</td>
<td>Chapter</td>
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<td>CD</td>
<td>Council Director</td>
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<td>CSO</td>
<td>Civil Society Organisation</td>
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<td>DbyD</td>
<td>Decentralisation by Devolution</td>
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<td>DANIDA</td>
<td>Danish International Development Agency</td>
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<td>DC</td>
<td>District Commissioner</td>
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<td>DMDP</td>
<td>Dar es Salaam Metropolitan Development Project</td>
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<td>DO</td>
<td>Division Officer</td>
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<td>EAC</td>
<td>East African Community</td>
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<td>ESTs</td>
<td>Emerging Small Towns</td>
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<td>EU</td>
<td>European Union</td>
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<td>FYDP</td>
<td>Five Year Development Plan</td>
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<td>GDP</td>
<td>Gross Domestic Product</td>
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<td>GIS</td>
<td>Geographical Information System</td>
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<td>ICLD</td>
<td>International Centre for Local Democracy</td>
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<td>ICT</td>
<td>Information and Communication Technology</td>
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<td>IGFT</td>
<td>Inter – Governmental Fiscal Transfer</td>
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<tr>
<td>iMES</td>
<td>Integrated Monitoring and Evaluation System</td>
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<td>LED</td>
<td>Local Economic Development</td>
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<td>LGA</td>
<td>Local Government Authority</td>
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<tr>
<td>M&amp;E</td>
<td>Monitoring and Evaluation</td>
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<td>MDA</td>
<td>Ministries, Independent Departments and Agencies</td>
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<td>MEOs</td>
<td>Mitaa Executive Officers</td>
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<td>MoFP</td>
<td>Ministry of Finance and Planning</td>
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<td>NGOs</td>
<td>Non-Governmental Organisation</td>
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<td>O&amp;OD</td>
<td>Opportunities and Obstacles for Development</td>
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<td>PO – RALG</td>
<td>President’s Office – Regional Administration and Local Government</td>
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<td>PMO</td>
<td>Prime Minister’s Office</td>
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<td>PPP</td>
<td>Public Private Partnership</td>
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<td>R.E.</td>
<td>Revised Edition</td>
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<tr>
<td>REPOA</td>
<td>Research on Poverty Alleviation</td>
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<td>SADC</td>
<td>Southern African Development Community</td>
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<td>SDG</td>
<td>Sustainable Development Goal</td>
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<td>SIDA</td>
<td>Swedish International Development Co-operation Agency</td>
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<td>TZS</td>
<td>Tanzanian Shilling</td>
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<td>UCLG</td>
<td>United Cities and Local Governments</td>
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<td>UK AID</td>
<td>United Kingdom Agency for International Development</td>
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<td>ULGSP</td>
<td>Urban Local Government Strengthening Programme</td>
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<td>UN-Habitat</td>
<td>United Nation Human Settlements Programme</td>
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<td>Abbreviation</td>
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<tr>
<td>UNECA</td>
<td>United Nations Economic Commission for Africa</td>
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<td>UNEP</td>
<td>United Nations Environment Programme</td>
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<td>UNGA</td>
<td>United Nations General Assembly</td>
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<td>UVs</td>
<td>Urban Villages</td>
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<td>VSR</td>
<td>Voluntary Sub-national Report</td>
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<td>VNR</td>
<td>Voluntary National Report</td>
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<td>WB</td>
<td>World Bank</td>
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<td>WDC</td>
<td>Ward Development Committee</td>
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<td>WEO</td>
<td>Ward Executive Officer</td>
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<td>ZPC</td>
<td>Zanzibar Planning Commission</td>
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1.0 INTRODUCTION

The Association of Local Authorities (ALAT) established in 1984 is undertaking a review of the localization of SDGs in Tanzania with the support of the United Cities and Local Governments of Africa (UCLG Africa) and UCLG World Secretariat, and has taken on-board contributions from field studies made by the United Nations Human Settlements Programme (UN-Habitat) and the Swedish International Centre for Local Democracy (ICLD). It is intended under this report to contribute to the Voluntary National Review realizing that in September 2015, the United Republic of Tanzania signed the United Nations General Assembly (UNGA) Protocol to comply with the United Nations Sustainable Development Agenda 2030.

In that course, it also meant to give space to ALAT to propel the SDGs Paradigm to local communities in Tanzania so as to contribute meaningfully in meeting the SDG targets in time. It is the first time that Tanzania is carrying out the Voluntary Sub-national Review that will feed into the Voluntary National Review (VNR). The focus is on pertinent SDGs: 3, 4, 5, 6, 7, 9, 11, 13 and 15 which significantly impact directly to LGAs.

In Tanzania, Sector Ministries, Independent Departments and Agencies (MDAs) by Orders operationalize respective SDGs under the coordination of the President’s Office – Regional Administration and Local Government (PO - RALG) in which ALAT is affiliated to and, do compile their reports and submit them to the Prime Minister’s Office. However, ALAT has also a peculiar role to play in this window as it importantly captures what LGAs are doing in regard of SDGs in their precincts. In that case, the support to ALAT and as such LGAs is relevant as it is another avenue to properly get the knits and grits of the way SDGs are embraced in the running of LGAs. Henceforth, LGAs in Tanzania are for the first time preparing and availing a Voluntary Sub-national Report (VSR).

Country Perspective

Geographically, Tanzania has total area of about 947,303 km2 (365,756 sq mi), situated in Eastern Africa within the African Great Lakes Region. The national census held in August 2022 shows that Tanzania has a population of 61,741,120 people, 5th largest in Africa with 59,851,347 people in the Tanzania Mainland and 1,889,773 people in the Islands of Pemba and Zanzibar. The annual intercensal population growth rate stands at 3.2% from 2012 with urban population raised through from 364,000 urban dwellers in 1957 to 20,618,348 in 2022) as in relative terms (from 4% of the population rural in 1957 to 34% in 2022). Final results of the 2022 National Population and Household Census have been officially released to enable deducing the trend, planning and projecting various development aspects.

Tanzania is divided into 31 planning regions for administrative purpose, 26 on the Mainland and 5 on Zanzibar. There are 150 districts with elected LGA (139 in mainland, 11 in Zanzibar). In the whole of Tanzania, there are 4,639 urban areas of diverse sizes and forms in total, out of which 4,510 (97.22%) are unregistered Emerging Small Towns (ESTs) and Urban Villages (UVs) located in 12,585 Villages and, 129 (2.78%) legally registered urban areas. Approximately, 83% of the urban population dwells in municipalities with between 100,000 and 500,000 inhabitants and around 5% of the population lives in municipalities larger than 1 million inhabitants. Average annual intercensal population growth rate between 2012 and 2022 in urban areas was 4.8% compared to rural areas was 2.4% with female – male population ratio of 1.08:1.00.

There is increasing recognition in LGAs of the importance of local economic development (LED) and its roles especially in agriculture, industrialization, investment and trade, rural and urban development. LED is pivotal in anchoring localization of SDGs in LGAs as it provides a medium for the Goals to be well articulated in developmental dimensions at the local level. Imperatively, there is a strong political will from the Central Government as envisaged by the ongoing massive capital investment directed to the LGAs. The emphasis is to bring about transformation both in rural and urban social and economic dimensions hinged on SDGs. However, discrepancies exist in institutions upon assuming their duties but, a room is there to strengthen skills capacity and competence of LGAs and, avail them with adequate financial resources to support localization of SDGs. However, some MDAs have not properly aligned their functions with LGAs in the milieu of decentralization that
could help in the localization of SDGs. They play a kind of *pseudo*-decentralization by practice. The expectation is that upon assenting of the new National Decentralization Policy due this year 2023, will exert a substantial thrust for them to comply with it.

The Government has tuned to strengthen the institutional capacity in Lower Local Governments, that is, in Wards, Villages, Vitongoji and Mitaa so as to indorse upward economic development, but essentially to embrace SDGs to that level. It is meant to effectively engage communities in managing and safeguarding public goods and resources, promoting community initiatives and networking so as to enhance an appreciable linkage in undertaking development initiatives. This is already in place for instance in the case of Emboreet Village, Kibaha Town and Mwanza City Council through the Voluntary Local Review (VLR) process (see section 4.2.2).

In regard of the socio-economic sphere, the main development challenge to address is on the gaps in the broad-based economic growth, poverty in some communities and unemployment accounting for about 4.2% of the youths. The rate of growth of the labour-intensive agricultural sector, which employs three quarters of the workforce and contributes to approximately 28% of GDP, stands magnificently potential to boost the overall economy. In the agro – processing stream, the sector will harness rural to urban linkage and leverage the welfare of the country. There are turbulences in the socio-economic dimensions that the country and particularly LGAs happen to encounter as was during the COVID – 19 pandemic in 2019 to 2022. Also, there are heavy down pours and floods and, drought in some parts of the country that risk proper implementation of SDGs. The Government had to take counter-measures to retrocede emerged negativities. Looking at the data, before the outbreak of COVID – 19, annual economic growth was 7% (2019) It lingered at 4.8% (2020) during the pandemic. It then a bit lifted up to 5.2% (2022) compared to the average of 3.8% (2022) in Sub-Saharan Africa despite the havoc of the Ukraine – Russia war and other factors. Tanzania in this case seems to have weighty strategies to sustain the economy and effectively deliver public services.

### 2.0 METHODOLOGY

Towards preparing the VSR, it involved setting a framework for the localization of SDGs in the LGAs. The methodology used aligned with literature review and compounded to various survey approaches or tools of both qualitative and quantitative nature for collecting the necessary information and data from reliable sources in the selected LGAs in the following manner:

- a) Review of literature on localisation of SDGs so as to ascertain the understanding and appreciation of the SDGs agenda in the country;
- b) Roadmap prepared for the study over the period from Dec 2002 to June 2023;
- c) A guiding *questionnaire* prepared and sent to the LGAs by *e-mail* followed by phone calls to get sure that it was received by targeted people:
  - 10 Field Assistants/Rangers, diploma and degree holders were recruited to assist in the assignment and travelled to the 16 LGAs in the Mainland and 2 LGAs in Zanzibar and Pemba;
- d) Conducted a validation meeting with the Field Assistants/Rangers for the VSR development;
- e) *Field* exercise involved supporting LGAs in the comprehension of localization of SDGs in their areas of jurisdiction;
- f) Physical and virtual meetings held with the Field Assistants, Regional Administrative Officers and LGAs; and
- g) Interviews with LGA staff by paying visits them and also by phone calls, e-mails, WhatsApp and text messages.

With that combination of approaches and being aware of the on-going initiatives taken by the Government in devolving the tasks of sector projects and programmes to LGAs in infrastructure improvement especially roads, health and education facilities and, in water supply, electricity services, administrative buildings and many others, identification of well performing LGAs gave way to have *case studies* fitting to this assignment.
3.0 POLICIES AND ENABLING ENVIRONMENT FOR THE LOCALIZATION OF THE SDGS

3.1 National Strategies for the implementation and localization of the SDGs

3.1.1 Policy and Legal Setup

The policy context of SDGs by the Tanzanian perspective is stratified into five layers of stipulations at the following domains:

a) United Nations 2030 Agenda for Sustainable Development and its 17 Sustainable Development Goals (SDGs);

b) African Continent under the African Agenda 2063 (2013 - 2063): The Africa We Want. A strategic framework with 7 Aspirations that mostly aims at delivering on its goal as put in Aspiration 1 on inclusive growth and sustainable development. It capitalises on eradicating poverty in one generation and build shared prosperity through social and economic transformation of the continent. It is at the premise of LGAs where SDGs are set to be localized. As such, Africa needs to revise and adapt its development agenda due to ongoing structural transformations; increased peace and reduction in the number of conflicts; renewed economic growth and social progress. There is a need for people centred development, gender equality and youth empowerment. Also, adapt to changing global contexts such as increased globalisation and the ICT revolution. Stand on its own common agenda with emerging opportunities in agri-business, infrastructure development, health, education and value addition in local commodities;

c) SADC Vision 2050 which articulates the aspiration of all the people of the Southern African community. It is hinged on three pillars namely; Industrial Development and Market Integration, Infrastructure Development in Support of Regional Integration, and Social and Human Capital Development. It articulates to establish a peaceful, inclusive, competitive, middle- to high-income industrialised region, where all citizens enjoy sustainable economic well-being, justice and freedom;

d) EAC Vision 2050, a regional vision for socio-economic transformation and development closely following on the development of the African Union Agenda 2063;

e) Tanzania Development Vision 2025 under which the above a) – d) policy instruments are integrated and harmonised to suit the country environment and further translated into the LGA context. In parallel, Zanzibar has implemented the Zanzibar Development Vision 2020.

The Government of Tanzania is therefore, ought to analyse the capacity gap in terms of skill set and tools that LGAs need to better implement and monitor SDGs, included in National Five – Year Development Plans I – III (2011/12-2015/16, 2016/17-2020/21, and 2021/22–2025/26). In Zanzibar, the Zanzibar Strategy for Growth and Reduction of Poverty (MKUZA) III is aligned with the SDGs.

The LGAs are thus, further guided to pave on both political and administrative decentralisation down to the Wards, Villages, Vitongoji in district LGAs and, Wards and Mitaa in urban LGAs which are the grassroots levels in the Government administrative structure. The reason behind this move is two-fold. First, decentralisation was seen as necessary in facilitating the democratic participation in decision-making and implementation at the regional, district, and village levels. Second, it
was hoped that elected local councils would be more effective, both in tax collection and in mobilising people to participate in self-help activities.

### 3.1.2 Tanzania Development Vision 2025 and Development plan and localization approaches

The Tanzania Development Vision 2025 (2015 -2025) is the **policy tool** that subsumed the United Nations Sustainable Development Agenda 2030 and the SDGs. The drafting of the Vision 2050 (2025 - 2050) kicked-off on 03th April, 2023 is expected to embed in the SDGs discourse though the 2030 divide may mean something else thereafter in the global policy shift towards 2050.

Likewise, the Third National Five - Year Development **Plan 2021/22 – 2025/26** trails in (a) increasing the country’s capacity for production; (b) building a competitive economy that will stimulate the country’s participation in trade and investment; and (c) stimulating human development. It entails the Government to conjoin the Plan ending in 2025/26 with the next Plan 2026/27 – 2029/30. All that, is premised to surface at the **grassroots** level in the LGAs so as to establish a base upon which SDGs at that point are aggregated and translated from the global vision into the real life of ordinary people.

To support localization of the SDGs, the Government chose to follow the strategy defined in 1998 under the **Policy Paper on Decentralization by Devolution (DbyD)** on a decentralised system for local governance and service delivery and is currently developing a Draft on a new **National Decentralization Policy**.

An **institutional framework** exists to promote coordination in the localization of SDGs. It involves a process forming a **web of a wide range of actors** including MDAs, Regional Administrations, LGAs, CSOs, NGOs, academic and research institutions, media, private sector, development partners, faith - based organisations, the elders and, groups of women and the youths. The Ministry of Finance and Planning (MoFP) and PO – RALG are fore-runner government arms working in collaboration in this aspect which is basically **people-centred** and **pro poor**.

### 3.1.3 SDG mainstreaming at local level to localize SDGs

The existing structures at Regional administration and the LGA level are basically used to ensure that everyone is involved in the localization of SDGs. Prominence is placed on reaching consensus in the three dimensions of social, economic and environment aspects towards sustainable development identifying social and infrastructure projects and programmes. With the notion that no one is left behind, educating the people on SDGs and involving them in the planning process is done in communal meetings suitable identified meeting grounds in Mitaa, Vitongoji and the Wards. PO – RALG has devised an **Improved Opportunities and Obstacle to Development (Improved O&OD)** tool to promote and enhance participation of people in local development.

The tool is quite useful as it captures development wishes of community members to be integrated into comprehensive Councils Plan and Budgeting. The earlier design of the O&OD process could not work as it failed to fully achieve its intended results because of disregard of wishes, needs and aspirations of communities in favour of top-down priorities. In regard of the **Improved O&OD**, the Government has directed MDAs through sector - specific planning guidelines to allocate resources to fund locally identified community projects and programmes.

In that case, communities do not forward their priorities to LGAs instead they identify their priorities and use available local resources to overcome their challenges. Communities, thus become main actors for their development and the Government becomes the enabler. The **Improved O&OD** version of O&OD has been disseminated in all 26 Regions and 184 LGAs in Tanzania Mainland since January, 2020.

However, the Regional Administration and the LGA level being a sub-national tier bring different aspects of the different SDG priorities to the Government through PO – RALG so as to get guidance at national level by setting out policy direction
in the country based on the local context. Imperatively, derived plans and strategies do cover the necessary SDG priority areas from a given locality. Implementation and monitoring of social and infrastructure projects and programmes are reported quarterly in a year. They are also availed to political committees of the Ruling Party at each sub-national and national levels for matching and vetting for compliance with the Election Manifesto.

3.2 National coordination mechanisms for National Development and SDGs

a) Structure of Government
The current structure of the government in Tanzania comprises of the central and local government components with the following levels of administration:

b) Central Government
The president of the United Republic of Tanzania is the head of State and head of government and is directly elected for two five-year terms. Central government is responsible over the Control, Supervision and execution of the day-to-day functions and affairs of the Government of the United Republic. The central government institutions comprise of the ministries, independent departments and agencies (MDAs) responsible for formulating broad national policies, guidelines, and support local government authorities through President’s Office - Regional Administration and Local Government (PO – RALG) and/or Regional Administration and/or directly.

In Mainland, the Prime Minister’s Office provides overall oversight of FYDP II and SDG frameworks, while, the responsibility of coordinating the implementation and monitoring of FYDP II is bestowed upon MoFP. A Steering Committee, composed of permanent secretaries of key ministries, is responsible for providing oversight and the operationalization of FYDP II (and by extension, SDG coordination). The Committee is supported by the Coordination Secretariat, which is composed of the Deputy Permanent Secretaries of key ministries. Coordination of the implementation and monitoring of the SDGs in Zanzibar has been bestowed upon the Zanzibar Planning Commission (ZPC). MoFP and ZPC are in charge of the VNR process.

The PO-RALG is responsible for administering local government legislation in local government in Tanzania Mainland. In Zanzibar, the president’s Office for Regional Administration, Local Government and Special Departments oversees enforcing local government legislation.

c) Regional Administration
Is a de-concentrated structure of the central government structure at regional level that mainly play an oversight and coordinating role in service delivery.

i. District Commissioner’s Office:
Is a de-concentrated structure of the central government structure at district level that aid Regional Administration in overseeing and supervising the relevant LGAs in the delivery of services.

ii. Division Officer
Is the lowest structure of the Central Government under the District Commissioner’s (DC) Office with dual responsibility and accountability to both the DC and Council Director (CD). The Division Officer (DO) assists the DC in maintaining law and order in the respective division while on the other side of Council supervises Ward Executive Officers (WEOs) and oversees development activities in the respective Division.
This is a deconcentrated system that supports LGAs in performing their duties. Direct support of MDAs to LGAs is done on financial and technical matters.

3.3. Enabling institutional environment for LGAs

The Constitution of United Republic of Tanzania of 1977 with amendments made in 1984 reinstated power to the people through sound Local Government Authorities under Articles 6, 145 and 146.¹

The existing legal framework for assignment of functional responsibilities across LGAs is provided by Sections 111 – 112 and 117 - 118 of the Local Government (District Authorities) Act, No. 7 of 1982 (Cap 287 R.E. 2000) and Sections 53 – 57 of the Local Government (Urban Authorities) Act, No. 8 of 1982 (Cap 288 R.E. 2000). Also, sections 4 – 17 of the Regional Administration Act No. 19 of 1997 (Cap 97 as amended) providing guidance to the roles and functions of regional administration in relation to LGAs. However, various sector laws and policies provide some guidance to the roles of different levels of Government for implementation of various sector functions.

Indeed, the 1997 the Local Government Reform Program was introduced to improve the access and quality of services provided by subnational governments and aimed to promote democratic, accountable, and autonomous local governments with broad discretionary powers. Among services provided by LGAs include infrastructure specifically roads, education, health, water, town planning, security and sanitation (e.g refuse collection and disposal). It also provided them with a financial base with the elaboration of a specific funding mechanism, the Local Government Development Grant. In 2004, the government undertook a comprehensive review of the policy framework underpinning the structure of local government financing, including the harmonisation and rationalisation of local government revenues, the introduction of a formula-based recurrent grant system, and the introduction of a capital development grant system. In 2018, however, the Local Government Development Grant was discontinued due to a lack of resources.

In Zanzibar, the provision of services such as primary education, primary health, agricultural extension and roads, all fall under the responsibility of the central government. However, according to a 2018 Situational Analysis report, in Zanzibar, the government decided to assign substantive responsibilities to local governments in the education and health sectors, although most of the corresponding systems and financing modalities are yet to be defined.

“The slow pace in the harmonization of laws related to DbyD and sector specific laws has negatively affected the speed of transferring power and resources from MDAs to LGAs”, (ALAT, Strategic Plan 2016-2020). Currently, the government is capitalizing on the Regional and Local Government Reform Programme (RLGRP) 2020–2030 through the PO-RALG, wherein local economic development (LED) is given emphasis. In 2023, a new National Decentralization Policy is currently in the Draft Final stage and due to be assented before the end of 2023. It has encapsulated the aspects of localization of SDGs.

3.3.1 Local Government Structure

The 150 districts of Tanzania are divided into urban and rural districts, headed by local councils. Currently, there are 195 local councils operating in these 150 districts (some districts have more than one Council): 53 are urban (47 on the Mainland, 6 on the Islands).

¹ Article 6 states that “The Government includes the Government of the United Republic of Tanzania; the Revolutionary Government of Zanzibar; Local Government Authorities and any person who exercises power or authority on behalf of either “Government”. Article 145 (i) states “There shall be established local government authorities in each region, district, urban area and village in the United Republic, which shall be of type and designation prescribed by law to be enacted by Parliament or by the House of Representatives.

Also, Article 146 (i) states that “The purpose of having Local Government Authorities is to transfer authority to the people. Local government authorities shall have the right and power to participate, and to involve the people, in the planning and implementation of development programmes within their respective areas and generally throughout the country.
6 in Zanzibar) and 142 are rural (137 on the Mainland, 5 in Zanzibar, also called district councils). Some of the districts have more than one council because districts vary in geographical area coverage and a higher number of local councils allows local leaders to serve people in proximity.

Elections for the 150 districts local government leaders are held every five years simultaneously to those of the president and members of parliament. The last general elections were held in October 2020.

At the sub-municipal level, the legislation imposes that women occupy at least one-third of ward representatives and 25% of village council seats. The quotas increased the number of female councillors by 29% between 2015 and 2020, from 978 to 1374 across all authorities.

LGAs exist for the purpose of consolidating local services and empowering citizens to participate in social and economic development. LGAs are mandated to: maintain law, order and good governance; promote the economic and social welfare of the people in their jurisdiction; and ensure effective and equitable delivery of quality services to the people.

Beneath the local government there are the following sub-tiers:

a) **Ward**: is the local government structure under the Council. It is the electoral base of the LGAs and also a coordinating organ of villages, Mtaa and Kitongoji. The Ward is an administration level

b) **Village**: is a corporate body of a local government structure below Ward in District Authorities mandated for planning and implementing activities and rendering assistance and advice to the residents on relevant development activities. Village is an institution, a legal entity, a government and can sue or be sued.

c) **Mtaa**: ‘Mtaa’ is a local government structure below the Ward in urban authorities.

d) **Kitongoji**: ‘Kitongoji’ is a local government organ under village with the role of engaging community in all development activities.

In essence, Urban and District LGAs are composed of elected and nominated members, with the District Commissioner as the overseer. They are empowered to make decisions on development issues including raising of own source revenue, formulation of by-laws and guidelines, implementing various sector projects and programmes and a wide range of functions. These LGAs are mandated to perform meaningful decentralization, promote participatory and democratic decision-making and also provide local government services in an efficient and cost-effective manner. The basic functions of LGA are stipulated under S. 111 of the Local Government Act (District Authorities) Cap. 287 and also Section 54 of the Local Government Act (Urban Authorities) Cap. 288 as follows:

1. To maintain and facilitate the maintenance of peace, order and good governance within its area of jurisdiction;
2. To promote the social welfare and economic well-being of all persons within its area of jurisdiction;
3. Subject to the national policy and plans for rural and urban development, to further the social and economic development of its area of jurisdiction

However, LGAs have the following duties and roles in the decentralisation context:

a) Formulating, coordinating and supervising implementation of plans for socio-economic development in their areas of jurisdiction
b) Monitoring and controlling the performance of duties and functions of the council and its staff.
c) Ensuring collection and the proper utilization of revenues of the council.
d) Making by-laws applicable in their areas of jurisdiction, and considering and improving by-laws made by village councils in their areas of jurisdiction.
e) Ensuring regulating and coordinating development plans, projects and programmes of villages and township authorities within their areas of jurisdiction.
The responsibilities of LGAs cover a broad range of local services. The government services delivered by local governments include:

a) Basic Education including, pre-primary, primary, ordinary secondary school, special education and adult education, plus advanced level secondary education
b) Basic health care including promoting public health and the establishment and management of district hospitals, health centres, maternity clinics, and dispensaries.
c) Facilitate construction and maintenance of buildings and associated infrastructure mandated to LGAs
d) Ensure roads, bridges, culvert and road furniture mandated to LGAs are in place.
e) Ensure, provision and maintenance of public water supply.
f) Agriculture extension, providing services for the improvement of agriculture, livestock and fisheries.
g) Strengthen cooperative initiatives and micro-financing.
h) Forestry, land administration and management, beekeeping, wildlife and other natural resources: Ensure sustainable management of natural resources. Local administration, undertake necessary and desirable measures in the execution of functions of LGAs.

However, LGAs resources are very limited. In 2019-2020, the total expenditures for LGAs amounted to represented 2.9% of general government expenditure and 0.5% of GDP and total local revenues, represented 3.7% of general government revenues and 0.5% of GDP. Own-source revenue only covers 15% of recurrent spending of subnational governments. Basically, LGAs have the power to levy taxes, fees and charges; however, the majority of local authority revenue comes in the form of sector-specific conditional transfers from national government. This reflects a dependence on intergovernmental grants for recurrent expenditure (except for Dar-es-Salaam). Transfers to local governments include earmarked transfers for five national policy priority areas, which are education (60% of earmarked transfers), healthcare (16%), water, roads and agriculture and public administration. Since 2021, the government moved towards an alternative project financing (APF) mechanism, to complement traditional financing methods through options available in the financial and private sectors, encouraging municipalities to fund their income generating projects with commercial long-term financing such as municipal bonds, PPPs, blended finance etc. For more detail on LGAs finances see below, in Section 5.

3.3.2 Association of Local Authorities of Tanzania

Founded in 1984, the ALAT mandate is to foster and promote meaningful local governments underpinned by the principle of decentralization by devolution; maintain and further the rights, interests and values of LGAs and represent them in the national, regional and international arena such as in the AU, SADC, NEPAD, EAC, EU and other spheres, provision of services to members as well as building capacity of LGAs.

A diagnosis of ALAT is thus important to find – out where the LGAs are and whether really decentralization is being advocated to take precedence or not.

Important factors to consider in harnessing ALAT to embrace localization of SDGs are as follows:

1) ALAT in collaboration with PO – RALG, Prime Minister’s Office (PMO) and the MoFP is in position to thoroughly analyse and advise on proper fiscal instruments or means with which it can enable LGAs to properly incorporate implementation of SDGs in annual plans and budgets in their areas of jurisdiction;
2) Re-thinking based on Research, Development, Technology and Innovation on how ALAT can best to collaborate with the Regional Administrations, LGAs and the Central Government in finding a better way of handling Turn – Key development ventures for location of SDGs. It can scale - up LED, employment opportunities and employability of majority of the population both in rural and urban areas;

3) From the reality of fast urbanization in the country and the current social, economic and technological shift towards urban settings, the Central Government through PO – RALG, Regions, LGAs and ALAT has to have Urban Development Policy in place to pair the Rural Development Policy of 2003 and enhance a viable Rural - Urban Linkage in the country as given in SDG 11 and enable smooth localization of SDGs;

4) Just entered the In the Lower Middle – Income Economy with vast natural greenery, Tanzania room to develop it capacity addressing Climate Change calamities through Carbon Trading. A combination of actors namely: regional authorities, LGAs, ALAT, private sector, development partners and communities co - ordinated by Vice President’s Office can learn from each other and from other nations and global institutions such as EU, UK Aid, UNEP, AfDB, UN-Habitat, DANIDA, SIDA and WB to capture experiences on mitigation, adaptation and resilience and, set a foot to encounter such adversities towards sustainable development;

5) LGAs and even ALAT with or without the support from the Government have a room to initiate networking, dialogue, knowledge – sharing and collaboration with various interested international, regional, national actors who are committed to transformation through localization of SDGs. They can set – out Impact - Based physical and non – physical ventures applying GIS and ICT in that regard. That can help in countering emerging issues (climate change, natural disasters, epidemics, economic uncertainties etc) which can jeopardise the existence of local communities;

6) Central Government on receiving calls from ALAT, LGAs and the Regions, has to respond and set meaningful mechanisms to strengthen Central – Local Relations and do away with irresponsibility, bureaucracy, corruption and non – patriotic practices in the society that will unnecessarily deter localization of SDGs.

ALAT General Meeting, one of Agendas is on localization of SDGs in LGAs in Tanzania

3.4. Central - Local Relations

Under the reforms, the role of central government vis-a-vis LGAs was intended to be changed into a system of inter-governmental relations where sector ministries would change their role and functions from direct implementation to new
roles with emphasis on: policy making; support and capacity building of LGAs; monitoring and quality assurance of LGAs bodies within established legal frameworks.

However, two recent studies by REPOA 2018 and Law Partnership Development 2017 underscore some challenges and further note that various MDAs have interpreted decentralisation reforms differently from the Decentralization by Devolution Policy Paper of 1998 as advocated by PO - RALG. Line MDAs have often pursued sector policies without coordination with LGAs as a result they have created several new Agencies. This has led to confusion and lack of clarity on the roles and responsibilities between LGAs and various MDAs. In addition, consultation made during the review of this Policy Paper concluded with a large number of stakeholders admitting lack of inadequacy of clarity in the roles and responsibilities assigned to MDAs, Regional Administrations and LGAs. That has compromised the effectiveness and efficiency of respective institutions in performing their mandated functions.

Sector MDAs have frequently struggled with how best to undertake their new mandates and have indicated loss of control over sector service delivery in LGAs. However, the Government is strengthening the new roles of MDAs in a manner that their sector policy guidance is effectively implemented at LGAs through the new framework. LGAs experience a multitude of different sector instructions, instruments and un-coordinated M&E from different MDAs and cases of direct sector implementation of development projects. Somehow this distracts proper implementation of SDGs in LGAs. The Regional Administration which includes the Office of the DC is intended to provide a mediating link between the Central Government and LGAs. Details of roles and responsibilities the of Regional Administration are given in the Standing Orders of 2009.

PO – RALG in this case has the duty of ensuring efficient operation of all local authorities through good governance; serving as national government’s focal point for local government policies and operational matters, coordinating the activities of national government at district level; mobilizing social welfare and community resources to facilitate both community participation in the development process and coordination of both urban and rural development.

Nevertheless, such a situation has sometimes and at certain points created conflicts and misunderstandings between institutions and thus affecting localization of SDGs. Therefore, the need for clear guidance on the roles and responsibilities between different levels of the Government in the context of localisation of SDGs alongside the decentralisation is inevitable.

The forthcoming Tanzania Development Vision 2050 which its drafting was launched on 03rd April, 2023 will pick SDG items and put a trajectory to reflect on the 2050 scenario as SDG life-time ends in 2030. Continuing strengthening decentralization practices at grassroots level will further consolidate localization of SDGs and comply with the requirement of the Constitution.

4.0 LOCAL ACTIONS TO LOCALIZE THE SDGs

In this section, the report has two-fold focus areas:

1) Initial slant for assessing and analysing the level of awareness of SDGs at LGA level
2) Good practices, bring up local actions that are likely to contribute to localization of the SDGs.

The experience of LGAs, captured through field visits and responses to the VSR questionnaire, demonstrates that the localization of the SDGs is making progress in Tanzania. The role of national government has been instrumental in this process. Central Government, through PO - RALG, as well as sector MDAs, on one hand, and ALAT of the other have issued guidelines and directives to LGAs for implementation of sector projects and programs which are influenced by the SDGs. However, there is still a long way to go to advance in the localization of the SDGs.
4.1 Local awareness and ownership of SDGs at local levels - Mapping local government efforts to implement the different SDGs

Referring to methodology applied to this assignment, two key survey tools were used: One, a questionnaire was sent to the Council Economic and Planning Officers in the LGAs containing both qualitative and quantitative parameters. It was meant to explore their understanding of SDGs and how the LGAs where they work imbed the SDGs in their plans and budgets, projects and programmes and, in a manner the SDGs are put in operation on a daily basis.

The assignment also involved field visits to 16 of 18 earmarked LGAs. Physical interfacing was worthy as it helped to get the feelings of contacted people in the Regional Administrations and LGAs. It was worthy getting feedback also from elected leaders in the LGAs especially members of parliament (5) in their constituencies, councillors (11) and, Mtaa (22) and Village (9) Chairpersons who are the beacons and pillars of the grassroots institutions. Their responses in the 16 LGAs shows that they are aware of SDGs as they reflect and surface in their outputs of sector services – health, education, roads, water supply, electricity and, engaging women and men by age and social and economic status, climate variations, political mainstreaming and several others - delivered to their administrative areas. Through meetings and other interactions with technical staff the become aware of the SDGs. The LGA administration called, supported and converged sessions combining these two groups and organize Teams for follow up, sensitization and implementation of SDGs of their preference.

As such, it ascertained on the operability of SDGs from the reality on ground. This was preordained to prove if LGA staff and other stakeholders had in common or shared the same or similar knowledge on SDGs. Also, on whether their plans and programme implementation considered the SDGs.

The responses of the LGAs on the survey tools did not differ very much but, geographical locations provided some specificities amongst them. In responding, 11/16 of LGAs in the Mainland indicated that their staff, particularly economic planning officers, environmental officers, agriculture and town planners and land surveyors, were familiar with the SDGs. Nevertheless, it seems tricky for about a quarter of the respondents to comprehend that the SDGs are related to their daily work. A 74% of the respondents consider that the LGAs refer to SDGs and part of the staff (55%) is aware, but only 20% use the SDGs as a checklist in their work.

Noting that some respondents gave part of the information in the questionnaire or used other means in gathering the information, it gives a limitation of a vivid understanding amongst staff on linkage between the SDGs and the practice on ground. Some do not properly translate how their doings are related to the SDGs, but only a minority (1/16) was unclear on how their staff can properly aggregate the SDGs into Plans and Budgets of the LGAS. At least 40% of respondents confirmed that they participated and contributed to activities related to SDGs.

In implementing Government Policies, LGAs find that they have automatically embodied the UN 2030 Agenda and SDGs in their operations and duties. Information gotten shows that most of the respondents are cognisant of the presence of the SDGs. The majority of the LGAs, 12/16, responded they have adopted or committed to the Tanzania Development Vision 2025 within which it is espousing Agenda 2030 and implementing SDGs within their jurisdictional areas. Three quarters of the respondents confirmed that LGAs have plans on development priorities as put in their Strategic Plans that they concur with some targets in the SDGs.

The field evidence as observed in the quarterly reports is the encapsulation of some of SDGs target items by LGAs in their 3-Year Strategic Plans. Priority sectors fall suit of development sectors of the Government as given in the National 5-Year

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2 Cities of Dodoma, Mwanza, Arusha and Mbeya; Municipalities of Tabora, Iringa, Singida and Mpanda; Town Councils of Babati and Nzega and; District Council of Karagwe
Development Plan 2021/2022 – 2025/26. The Government made it compulsory for all LGAs to comply with the Tanzania Development Vision 2025 and the 3 Year Strategic Plan, and that is reflected in the implementation reports of LGAs to the Central Government responses on various SDGs.

In field observations, interviews, questionnaires as responded, different shortfalls are nevertheless underlined, in particular: inadequate funds to support mainstreaming of the SDGs, low and delayed remittance of funds to LGA, conflicting interests or priorities amongst political leaders – Mitaa Chairpersons, Councillors and members of Parliament. Also, inadequate human resources, gaps in inclusion of stakeholders and, some MDAs not properly ready to comply with the decentralization Agenda as advocated by the Government via PO - RALG.

At the same time, the LGAs’ analysis confirms that their operational practices to encircle SDGs in their plans and budgets are dependent of national priorities. Nine SDGs (3, 4, 5, 6, 7, 9, 11, 13 and 15) have been earmarked and mentioned as a priority by the Government related to the sectors of education, health, road infrastructure, gender aspects, water supply, producing cities and communities and climate change management. All LGAs are ought to implement them and correspondingly respond to the SDGs.

There is a ring-fencing syndrome of funds from their origin. There is a general deduction by staff that SDGs are postulated from the centre making the LGAs endure low profile and less creativity in gauging the impact side of SDGs operationalization. In that case, ‘planners’ happen to miscalculate between comprehending what LGAs are supposed to do in response to implementing the SDGs and what they direct them to do in association with the funds they allocate to the LGAs. It has to do with unlocking the unfamiliarity amongst the staff and stitching of the Central – Local relationship for a common purpose pronounced in the 2030 Agenda. In essence, capacity development has to cut across the Central to the Local level to attain commonness especially at the grassroots level and leave no one behind.

At the same time, consistency and perpetuation in meeting the Targets of specific SDGs get interrupted at certain instances upon change of leaders in the LGAs. Reorientation under such transitional situations has caused a shift in alignment with some SDG Targets.

Nevertheless, the studies of 16 LGAs on the aligning with the SDGs have revealed that it has helped them to solve real problems on ground, expanded resource base for investment and development, helped them to implement various activities as prioritized by communities and strengthened inter-linkages with various stakeholders (public, private and people). As observed from study LGAs, contribution of development partners is also noticeable as they contribute technology, skills and funds in various development activities. In each SDG as found from the field, there are specific targets relevant to the LGA based on the geographical situation and other implicit local contexts. The evidence from the questionnaire reveals that LGAs collaborate with communities and the private sector in implementing projects and programmes which directly or indirectly address SDGs (for examples, see below “4.2. Cases studies”).

The LGAs have adopted and interpreted to local content, the indicators of SDGs so as to assess progress of their Strategic Plans applying Geographical Information Systems (GIS) while producing data in the Spatial Maps of various localities in their jurisdictional or administrative areas. That has captured both urban areas and their surrounding hinterland.

In understanding some disjointedness on the ground, the Government has strengthened the Integrated Monitoring and Evaluation System (iMES) across MDAs and LGAs. It was observed under the existing framework, that monitoring and
evaluation and reporting were done at quarterly, bi-annual and annual intervals, with varies modalities of reporting, and heterogenous target adjustment. Therefore, it was found necessary to develop **Performance Indicators**. With iMES in place, traditional reporting system in the LGAs and the Government in general has been reinforced. National data on Plans and Budgets of LGAs from the financial years 2019/2020 to 2021/2022 reveal that the performance indicators and targets of the sector activities funded by the LGAs are well-aligned with the SDGs. However, information from two LGAs in Pemba and Zanzibar could not be obtained because of the administrative steps that could not be completed.

By and large, this is the first time that LGAs in Tanzania through the support of her national association and partners are engaged in the Voluntary Review of the SDGs. Imperatively, the Government in collaboration with Regional Administration and LGAs will have to craft proper situation specific methodologies and tools for localization of SDGs, build capacities for effective and responsive leadership at subnational level, promoting multi-level and multi-stakeholder arrangement of engaging all necessary parties in every aspect of development and, also, by capturing and promoting exchange of best practices, bottom-up approaches and citizen participation. As the National Decentralization Policy is due in 2023, the reporting pattern with the set timeframe will be used in reporting for SDGs combined in the normal reports of the LGAs

**4.2. Case Studies**

The experience of the selected LGAs, captured through field visits and responses to the VSR questionnaire, have allowed to identify and select some good practices to illustrate local initiatives for the implementation of the SDGs. This section will analyse: 1) concrete good practices of LGAs that aligned some of the plans, programme and project activities to the SDGs priority areas; 2) the first experience of Voluntary Local Reviews in Tanzania, developed by LGAs with the support of international partners, under the leadership of the United Nations Human Settlements Programme (UN-Habitat) and in partnership with the City of Tampere, the Association of Finish Local and Regional Authorities (AFLRA) and the support of the Ministry of Environment of Finland in Mwanza and the support of the Swedish International Centre for Local Democracy (ICLD) and the University of Dar-es-Salaam in Emboreet and Kibaha Town.

SDGs are derived from the concept with **three main dimensions**: a social, an economic and an environmental one as illustrated in the **Diagram 1** below, inked in the Report of the World Commission on Environment and Development (Brundtland Report) of 1987 on *Our Common Future*. It basically infers that we satisfy our current needs without compromising the ability of future generations to meet their own. There are good practices found beyond study areas which are relevant and portray the good efforts that LGAs are practically translating for the localization of the SDGs.
Diagram 1: Three Generic Dimensions of SDGs (Source: UN - SDGs)

4.2.1 Good practices

LGAs differ in understanding the modality of implementing SDGs. There are reasons for that including differences in the aspects: (1) financial and human capacity to implement SDGs interventions whereby some LGAs allocate substantial amounts of funds and skilled personnel for strategic projects so as to realize good results as per the set targets; (2) human and institutional practice, based on history and culture, in conducting government business in which LGAs were observed to have well informed staff who have been there for some time and have a good institutional memory of projects and the LGA; and (3) geographical diversity between the Southern Highlands, Western, Northern, Central, Southern and Coastal zones, including the Islands. This informs of the differences in physical localities and affects the LGAs in localizing the SDGs; and (4) progress toward the SDGs, or lack of profoundly felt SDGs at the local level. Nonetheless, the grassroots structure of Kitongoji, Villages, Mtaa and Wards, as learnt from LGAs, is pivotal in transferring the implementation of the SDGs from the central to the lower level.

All LGAs countrywide are receiving subsidies from the Government specifically for road, electricity, water supply, health and education infrastructure development to add stock to the existing number of facilities particularly. Those services correspond to respective SDGs. So, there is a kind of a promoted compliance in the transcending of SDGs localization to the grassroots level. All LGAs, has a task to sensitize communities to accept and participate in the implementation of the Project.

This sub-section shows some local experiences to the support of the localization of several SDGs:

**Goal 3 - Ensure healthy lives and promote well-being for all at all stages**

**Bariadi Town Council** spent TZS 127.42 Million in the Fiscal Year 2022/23 Budget for improvement of urban dispensaries of Sanungu, Imalilo and Mbiti. That relieved the ailing population in peripheral the Wards and enabled it to engage in productive activities, promoted attendance of children to school but, also the Council being able to reach-out to under-served communities.
In the Fiscal Year 2022/23, Karagwe District Council allocated from own source revenue TZS 226.03 Million and, spent and completed to build a Council Hospital located at the headquarters of the Council that serving a population of about 495,030 people in living in 23 urban centres and 77 villages of the district of a geographical area of about 5,138 square kilometres.

**Tabora Municipal Council invested** to TZS 394.04 Million (22%) of its Fiscal Year 2022/23 development Budget for health facilities including a Council hospital and dispensaries of *Itulu, Igosha* and *Igombe*. Same as for the Nzega Town Council for instance, from its own source it spent TZS 19.02 Million for improvement of health facility in a peripheral Ward of *Ijanija* to serve a much needy population of 7,634 people with 50.5% women and average household size of 5.1 compared to Nzega Town Centre having an average household size of 3.75.

A dispensary in Tabora, Tanzania

**Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all**

**Nzega Town Council** in Tabora Region spent TZS 383.16 Million for primary (*Ushirika, Nyasa* and *Igilali*) and secondary (*Chief Ntinginya, Itilo, Bulunde, Mwanzoli* and *Migua*) school infrastructure in aligning with SDG 4. That helped to increase the stock of school infrastructure, lower overcrowding of pupils/students in the classrooms and raise school attendance rate as planned in the Council Strategic Plan 2012/22 – 2024/25.

**Tabora Municipal Council** invested in the Financial Year 2020/21 TZS 646.21 Million (37%) for education facilities of *Tabora Girls and Boys, Kazima* and *Mirambo*. In the Fiscal Year 2021/22, using internal revenue it ventured to construct two sports pitches for boys and girls for the youths’ healthy and bodily fit. In that case, the Council as per Strategic Plan 2021/22 – 2025/26, inculcated a self-driven ingenuity to hasten good health of students indirectly promoting readability and creativity of the youths in pursuit of carrier and skills development.

In the Fiscal Year 2020/21 Budget, **Bariadi Town Council** in Simiyu Region TZS 242.23 Million for construction of classrooms in 19 primary and 2 secondary schools and, 2 dispensaries (with the support of national subsidies). In the Financial Year 2021/22, a Government initiative through the Tanzania Social Action Fund (TASAF) also supported with TZS 206.49 Million in construction of a dispensary at *Nyankaga*, staff quarter at *Mbiti* and classrooms and toilets at *Bunamhala* primary school.

In the Fiscal Year 2022/23 Budget, invest in classroom and sanitation infrastructure for *Ng’waling’wali, Sesele* and *Matale* primary schools and *Old Maswa, Mbiti* and *Chenge* secondary schools. That has increased enrolment, performance and moral of both students and teachers to attend and deliver in schools.

Moshi Municipal Council, Arusha and Dar es Salaam City Councils have, through **Municipal Partnerships**, advanced **SDG 4** by increasing youth participation and included other SDGs – 3, 5, 6, 9 and 13 in the education system.

Improved school facility in Arusha, Tanzania
Goal 5; Achieve gender equality and empower all women and girls

Results of the study in 11 out of 16 LGAs reveal that 53% of the respondents in this Goal were men and 47% were women. The population responded was from the Vitongoji, Mitaa. Villages, Wards and LGA headquarters and showed proactiveness of women in localization of SDGs in their crofts or constituencies. Trust of women and girls in leadership in those areas has increased to the level of 25 – 40% which is quite substantial closer to the target set by the Government to reach 50% by 2025. Some lady WEOs in Nzega, Morogoro, Mpanda and Mbeya linked that attainment with what they called “flushing made by the Government in leaving no one behind in the stream of improving health, education, water supply, electricity and transport services in all LGAs in the country” as they see women and girls competing in leadership posts and venturing in academics and entrepreneurship. There is much inclusion in almost every sector of service and production both in the private and public sectors.

Councillors, women and men, in Nzega Town Council on inspection of construction of new classrooms for secondary schools in 2022

The lesson learnt is that the dominant patriarchal practice is weathering with time and circumstances of global and regional social, technological and economic transformation regimes. However, cultural values still hold on and only assimilate gender modernity in in the realm of their premises.

Goal 6 Ensure availability and sustainable management of water and sanitation for all.

A practical note was on engagement of women of Kibaoni peripheral neighbourhood in Mpanda Municipality in form of mentoring of women and girls’ groups by the Community Development Officer Ms. Mwajuma Lugendo (right), ensuring that they adequately participate in water supply projects and services for more sustainability.

Urban water supply involves drawing water from a distant to suffice scattered settlements, residents are engaged to give way for the Right of Way of water pipelines as in the case of Dodoma City.

A layout for water supply network from Ihumwa pumping station to the uphill Njedegwa storage tank
Goal 7 – Ensure access to affordable, reliable, sustainable and modern energy for all.

Despite a big leap by the Government to supply electricity in urban and rural areas, small-scale energy generation by organized communities in LGAs is hugely taking place in pockets not covered by the National Electricity Grid to improve the resilience of communities and shed from depending on the electricity utility agency. This is happening in Singida LGAs where there is wind energy supply and in Njombe and Iringa LGAs where there are water falls for mini-hydro powers.

The aim is to access affordable and improvise energy efficiency in its use for economic and social community gains. It goes with the Agenda of Lighting Up Africa: Bringing Renewable, Off-Grid Energy to Communities in intent to reach – out the distant placed settlements and those far from the headquarters of the Councils where the services originate. At the end is to provide cleaner energy, reduce warming while lowing production costs to the people in the LGAs. However, LGAs are involving different actors in the delivery of electricity energy in collaboration with communities but essentially advocating on energy efficiency in all walks of life with the support of technology applications and in the planning of public services.

Goal 8. Promote sustained, inclusive and sustainable economic growth, full productive employment and decent work for all

Iringa Municipal Council promote businesses for Youths, Women and People with Disability TZS 539.29 Million from own source for loan with zero interest was given to 116 eligible groups in the Financial Year 2021/22. In perpetuation to the notion of inclusion, in the Fiscal Year 2022/23, TZS 325.40 Million loan was also released to other 47 groups by February 2023. The impact realized is growth on economic empowerment and improved affordability of groups associated households to pay for basic public services such as water supply, garbage collection transport, house rents, hospital charges, security of business premises and the like concerned with urban welfare.

Mpanda Municipal Council budgeted and spent TZS 300.15 Million with contributions of TZS 70.17 Million from own source, TZS 217.00 Million being subsidy and, TZS 13.00 Million from an external development partner for urban infrastructure services and entrepreneurial strengthening of grassroots organizations of Youths, Women and People with Disability. That has brought up inclusion of even peripheral social groups into the stream of local economy.

In 2022/23, Morogoro Municipal Council was able to survey 11,911 (95%) land plots out of 12,516 planned plots at a cost of TZS 1.0 Billion. That is a long-term strategy of the Council to do away from unplanned growth of the municipality standing at 65% and increase land security to plot owners. In 2023/24, it has budgeted TZS 1,089.47 Million to be sought from the Treasury for construction of an Industrial Park for Women, Youth and People with Disability to engage in entrepreneurship. That has triggered to enhance enablement of grassroots businesses in the municipality.

Goal 9 – Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

The Tanzania Rural and Urban Road Agency (TARURA) in Rukwa Region has empowered several firms residing in the region by giving them priority in the procurement of contractors to implement road works with a combined length of 241.7 kilometres. Identification of priority roads in made by Vitongoji. Villages, Mitaa and tabled to respective Wards at the plenary of the Ward Development Committee (WDC) chaired by the Councillor involving Village and Mitaa Chairpersons as members. The WDC presents the proposals to the statutory Council
Committee for Infrastructure, Economy and Planning and then at the Full Council all composed of Councillors as members for approval of the proposed road and other infrastructure. TARURA then gets the list of proposed roads and plans and budgets on their development and maintenance. In that case also, LGAs set aside funds for that purpose and, thus do co-financing in that context and do report on fulfilling the targets of SDG 9.

A statement issued by the Rukwa Regional Commissioner’s Office recently in the Financial Year 2022/23, denoted those contracts for road works worth TZS 2.8 Billion, were awarded by TARURA (with LGAs contribution) in the course of empowering local contractors enabled them to secure 12 (67%) out of the total 18 awarded contracts.

Paving of road to bitumen level by TARURA

Paved roads connecting villages and towns

**Goal 11 – Make cities and human settlements inclusive, safe, resilient and sustainable**

The Dar es Salaam Metropolitan Development Project (DMDP) that commenced in June 2015 and ended in December 2022, opened up locked neighbourhoods by improving local roads, drainage systems, and neighbourhood services in the municipalities of Kinondoni, Ilala *(currently the Dar es Salaam City Council)* and Temeke in the Dar es Salaam Region at a cost of **TZS 660 billion**. In that effect, they aligned to **SDG11** even further improved of local market complexes and street furniture that have transformed the beauty of targeted neighbourhoods and the welfare of the residents. The fund was a loan to the Government from the World Bank. LGAs also contributed to paying of compensation to affected people to the tune of TZS 24 Billion. *Honourable Mtinika*, the Mayor of Temeke could not spare saying: “DMDP has ushered our hearts, morally and politically, with hope that we as their leaders have heeded to their voices”.

Imperatively, the headquarters of all 31 Regions have valid Master Plans, indicating that LGAs of Tabora, Dodoma, Iringa, Morogoro, Arusha, Bukoba, Mbeya, Singida and Bariadi to mention a few, are acting to control haphazard spatial growth and working towards complying with **SDG 11**. For instance, in the Financial Year 2021/22, **Bukoba Municipal Council** being the headquarter of Kagera Region, got opportunity of Government support of TZS 457.53 Million through the Urban Local Government Strengthening Programme (ULGSP) to improve municipal infrastructure of road, street lighting and lorry park. With that intervention, the image of the streets has changed getting the beauty of an urban fabric as per its Master Plan. Bukoba Municipal Council was the implementor of ULGSP and was given grant funds from the Treasury for that purpose. ULGSP applied the Performance for Results Model and largely was participatory engaging beneficiary communities, utility agencies, private sector and other potential; stakeholders. The Mayor of the Singida Municipal Council Ms. Yagi M. Kiaratu enthusiastically was proud of her town saying: “I am humbled, energetic and committed to my people, I will devote my time and convince the Full Council to beautify the neighbourhoods and streets our mother town, as am part of it”.

In the Fiscal Year 2020/21 for instance, **Morogoro Municipal Council** spent TZS 128.95 Million under the ULGSP funded by the World Bank and, installed 26 street lights along Mazimbu (11) na Mafiga (15) roads and paving walkways. That
ascertained of safety at night and elongated business hours to late night with economic benefits to households and the Municipality as well. Construction of Mafiga bus stand has also helped to raise own source revenue to the Council. A loan from Treasury of TZS 400.00 for buying land, planning, surveying, titling and verifying administrative boundaries of the municipality and; from own source revenue: TZS 160.00 Million for construction of a vegetable market for women; TZS 700.00 Million for construction of a new urban road; TZS 50.00 Million for installation of street lights and TZS 150.00 Million for construction of a new abattoir at Mkundi area. All that is in response to SDG 11 targets related and reflected on the needs of Morogoro Municipal Council.

**Tabora Municipal Council** is one of old age urban areas way back to 1830s established as a slave trade centre by Arabs serving the Eastern Congo DRC, Rwanda, Burundi and Uganda. In the Financial Year 2020/21 for instance, it allocated TZS 10.02 Million for municipal garbage management for beatification of the streets and do away from environmental related illnesses. Notably, it is peculiarly observed that the town of Tabora is a model town getting transformed with construction of a new Standard Railway Gauge Hub branching to Mwanza, Kigoma – Ujiji, Mpanda and Dar es Salaam. Likewise, is for the improved tarmac roads, upgraded airport facility. Five Universities have secured pieces of land to establish branches to capture a huge stock available of secondary school and vocational training college graduates.

Tabora as an urban figure has created more opportunities for local socio-economic development, better understanding for long-term local development framework which is more cost-effective and, better understanding of SDGs localization and, have gained more knowledge and capability for sustainable development. With a revised Master Plan of 2019 – 2039 with, being a Spatial Planning Authority is inviting investors in industries, commerce and service sectors while taking control of orderly growth. Tabora is eyed on to be a sizeable and important commercial hub to replicate the proposed **Commercial and Investment City of Kwala** in the Coast Region closer to Dar es Salaam and an educational centre upcountry to link with neighbouring countries of Congo DRC, Rwanda, Burundi, Uganda, Zambia and South Sudan. It will link with the harbour and commercial centre of Dar es Salaam and also promote local economy of surrounding fertile and resourceful hinterland LGAs. The municipality of Tabora is thus, well positioned in the localization of SDG 11

**Goal 13 - Take urgent action to combat climate change and its impacts.**

Grassroots population in study LGAs particularly in Tabora, Singida, Dodoma, Morogoro, Coast, Arusha and Manyara Regions were observed to be negatively impacted by climate variations. Variations in the traditional months of rainfall between November and April in this part of Africa south of Equator, have come mixed drought and flooding seen to be attributed by associated with the delay in commencement of long (*masika*) rains.

Some parts of urban LGAs such as Mbeya, Mwanza, Dar es Salaam and Arusha are spatially cluttered as development control was not properly enforced. The is a cause for hotspots in the towns with excessively high temperatures, constricted road network bringing in traffic congestion associated with car fumes causing air pollution culminating into ill-health in communities.

Major investments in urban services in roads, greening of public spaces is to the pursuit of climate-smart development under the Africa Climate Business Plan while bringing the actors down to the LGA level closer to the people. Community organizations and the private sector are engaged by LGAs various local initiatives to respond to the targets of **SDG13**.

The Lord Mayor of Dodoma, Prof Mwamfupe reiterated that: “We must take the National Capital City of Dodoma to the higher levels by orderly implementing the Master Plan of Dodoma 2029 2030 by keeping intact the existing greenery and add more green patches all over”
Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

Three District Councils of Ludewa, Tanganyika and Muleba are working on the preservation of native forest, providing sound examples of good practices for the localization of SDG 13 and 15. Native forests are trappers of carbon dioxide and thereby reduce the effects of climate change. The district governments have set aside funds to preserve the forests in their jurisdictions and have taken on board agreements with UN-agencies for Carbon Trading.

In the Fiscal Year 2022/23, Tanganyika District Council in Katavi Region spent TZS 184.76 Million out of the budget of TZS 200.00 for demarcation of the boundaries of Council Forests of Tongwe East and Tongwe West to conserve them as they are under Agreement for Carbon Trading. The Pact is entered between Tanganyika District Council on behalf of eight villages from three Wards and a private firm called Carbon Tanzania. For four consecutive years from 2020 the Villages have seized the opportunity by earning over TZS 5.6Billion carbon credit trade through forest conservation. The beneficiaries are residents from eight Villages of Katuma, Mpmbe, Kipanga, Lwefa, Msese, Lugonesi, Bujombe from three Wards of Mwese, Kasekese and Katuma.

The project is a sustainable forest conservation and land management initiative that involves keeping the ecology of the forests (See Photo No. 1) occupying 216,944 hectares surrounded by eight Villages with population of about 34,242 residents. The earning is returned to the Villages to provide social services such as health, maintain the forests and other development activities to transform the wellbeing of the Villagers.

Related to the case of Tanganyika District Council, Ludewa District Council in Njombe Region has earmarked the Litwang'ata Forest of Nkomang'ombe village and Intake Forest of Masimavalafu village, both being part of the Njombe Forest Key Biodiversity Area covering 5,819 hectares. Now, both forests have been declared Village Land Forest Reserves and are actively protected through the implementation of new forest management plans, by-laws and fire management strategies. The Villagers depend on these forests and take care of them under the Community-Based Forest Management (CBFM) arrangements. However, Ludewa District Council is underway to table the forests to secure Carbon Credit Agreement. In this fiscal Year 2023/24 TZS 328.72 Million has been allocated for climate change activities.
Muleba Forests are under the care of 5 Villages in Muleba District Council and the Council has set aside TZS 6.0 Million in the Fiscal Year 2022/23 to enable Village Environmental Committees to monitor conservation of the forests. That is in accordance with The Muleba District Council (Tree Planting, Conservation of Trees, Forests, Soil and Land Use) Bylaw of 1994. It shows how Muleba similar to Ludewa has set out an administrative and the legal framework for keeping forests at the front in embarking on the response to SDG 13.

4.2.2. Voluntary Local Reviews: first experiences in Tanzania

Mwanza City Council Voluntary Local Review

The year 2023 represents a significant milestone for Mwanza City; the second biggest city in Tanzania located South of LakeVictoria, as it launches Tanzania’s first Voluntary Local Review (VLR). Mwanza’s VLR outlines the city’s progress towards the SDGs and has the potential to act as a powerful catalyst for SDG implementation at the local level, increasing political commitment, citizen engagement, participatory planning, and the formation of partnerships to achieve the SDGs. The VLR demonstrates the city’s commitment to the SDGs and values of the 2030 Agenda, and ensures that no individual or territory is left behind in the implementation of the SDGs.

The VLR was developed in coordination with the VNR process and had SDG 17 at the centre of its methodology. It is the first “VLR Twinning” registered and has been developed in close collaboration with the City of Tampere (Finland) and the United Nations Human Settlements Programme (UN-Habitat). The process also counted on the support of the Ministry of Environment of Finland, Association of Finnish Local and Regional Authorities (AFLRA), United Nations Association of Tanzania and Finland. With the support of the UNRCD Tanzania, Ministry of Finance and Planning (MoFP) and President Office – Regional Administration and Local Governments (PO-RALG).

The VLR highlights several successes in achieving the SDGs in Mwanza City, including the improvement of service delivery and immunization campaigns for children under the age of five, resulting in a reduction in under-five mortality. Furthermore, it is shown that the SDGs are increasingly being integrated into policies, strategies, programs, and partnerships. At the same time, the VLR identifies several ongoing challenges, including high maternal mortality, poverty, child abuse, and intimate partner violence. In addition, Mwanza City is experiencing increased urbanization, particularly of young residents, that put strain on critical urban infrastructure and services, including drinking water, health care, housing, and roads.

The report showcases that Mwanza City faces several challenges in its pursuit to implement the SDGs at the local level. Some of these challenges stem from limited access to funding and institutional capacity, particularly in coordinating activities within and between various public sector institutions. Additionally, there are constraints related to the unavailability of city data and statistical information. In view of the current challenges, it is important to build the capacity of institutions working towards the achievement of the SDGs, to generate a solid system for data collection, and to ensure evidence-based and community-led development planning to accelerate the sustainable development of Mwanza city in the coming years.

The report closes with some important recommendations for each SDG assessed in the city among them:

3 Summary facilitated by UN Habitat.
**SDG 1:** increase the cash transfers flow to the poor; introduce and compliment the current cash transfer system with other programs to support all households in need; create and update a database of all households living in poverty; introduce microfinance institutions with lower lending rates that support the opening of small, independent businesses

**SDG 3:** public education campaigns and population screening for lowering the risks of non-communicable diseases (NCDs)...; maternal and child health awareness campaigns to prevent maternal deaths during childbirth; strengthen the health system’s infrastructure and increase the number of health workers

**SDG 4:** provision of economic support to school dropouts in Mwanza City; improve school infrastructure (i.e., classrooms, desks, books, and toilets); revise curricula in both primary and secondary education to improve the quality of education...

**SDG 5:** awareness campaigns aimed at curbing Intimate Partner Violence, create victim centred services; strengthen policies that promote gender equality and empower women’s position in society,

**SDG 6:** in coordination with the Water Authority (MWAUWASA), expand funding mechanisms to support water supply and sanitation in the city, maintain and expand projects in line with population growth

**SDG 11:** increase the number of solid waste collection and disposal points...; shorter waste collection periods...; revise a comprehensive city development master plan to guide future housing needs

**SDG 16:** strict legal action against those who abuse children and others in society; ... strengthen child protection systems; community dialogue about perceptions of violence and harmful practices; ... respond sensitively and appropriately to the women and children who are victims of Violence; scaling a center to provide holistic and quality support services to survivors of violence.

**SDG 17:** strengthen development projects and other investments towards the SDGs through grant support and engagement in both international and national cooperation; set up mechanisms to enable citizen participation and awareness of the SDGs.

*Kibaha and Emboreet Voluntary Local Review*

In brief, VLR pioneered by the Swedish International Centre for Local Democracy (ICLD) and the University of Dar es Salaam in Kibaha Town Council and Emboreet Village in Simanjiro District Council, is applying participatory monitoring to effect SDG implementation at the local level. Local communities are involved in the monitoring process to ensure that the SDGs are relevant and responsive to local needs and promote transparency and accountability. VLRs use community-based participatory research (CBPR), in presumption of specific methodologies to advance a bottom-up approach to leverage the voices of marginalized social groups and those most affected by SDG interventions.

The early stages of the research indicate that the localization process is aided by international partnerships and active efforts by the local governments, but that cultural perceptions of gender roles in combination with a perception that issues like poverty reduction is an individual responsibility rather than that of governmental duty-bearers, slow down the fulfilment of the SDGs reviewed. Note that these studies are not complete and the summaries reflect preliminary findings.

*Emboreet*

Preliminary findings on localization of the following SDGs at Emboreet Village: No poverty (1), Zero hunger (2), Good health and well-being (3), Quality Education (4), Gender equality (5), Clean water and sanitation (6), Affordable and clean energy (7), Industry, innovation and agriculture (9), Reduced inequalities (10), sustainable cities and communities (11), Climate action (13), Peace, justice and strong institutions (16) and Partnership for Goals (17)
In summary, the reflection on localization of the SDGs mentioned above is that Emboreet people are receptive to them in so far as they are well informed. The majority are Maasai agro-pastoralists with limited education, and some are unable to communicate in Swahili and hence cannot read and write. Regarding the mentioned SDGs, they are unaware of them as collective entities that are put forward for all nations to focus on and meet in the specified time. But once mentioned, they can grasp. They mostly know them, while some are not clearly understood. Some are perceived as individual responsibility issues, e.g., poverty and hunger. In contrast, others look complicated as outsiders’ responsibility, such as the government and other institutions like NGOs, to make them happen, e.g., climate, sustainable cities, strong institutions, industry innovation etc. All in all, this is due to low level of education, exposure and lack of information.

Another issue is that research, workshop, and seminars are rare issues here, and when they come, they are generally restricted to a few; hence most people are not used to them. In this sense, people are accustomed to the fact that these activities, though welcomed as sources of information and knowledge, are associated with some allowances. They will not understand when interviewed and are in the family. These initiatives are changing some men’s mentality and seeing women’s worth and contribution to the family. However, women are still restricted in various areas, especially in education, exposure, travelling and even in meetings.

Kibaha Town

i.   Goal 5: Gender Equality
Kibaha communities notice gender inequality in the decision-making bodies. The problem varies from political posts up to managerial positions. Currently, the entire Council has 22 councillors, of which 16 are men. Among six women, five are from special seats, and one is elected. At the Mitaa level, the scenario is the same as among 73 Mitaa of Kibaha Town Council; only seven Mitaa are headed by a women chairperson. Various initiatives exist, including a Municipal Partnership Project with Region Gotland in Sweden, to create a gender-equal society by empowering different stakeholders. Although various community empowerment workshops have been conducted, more education is needed since community investigations show that most men in Kibaha believe that women are incapable of leadership.

ii.   Goal 10: Reduce Inequalities
Kibaha Town Council, like other districts in Tanzania, has several initiatives to reduce inequality through empowering women, youth and people with disabilities. One strategy to implement is the 10% of the internal source of revenue of the Council allocated deliberately to support the said group. Apart from that, Kibaha Town Council is also responsible for informing the community about other development funds available. Another initiative to reduce inequality is through Women Economic Forums from the Mtaa level to the Council level. Through these forums, women, youths and people with disabilities are informed about different development opportunities.

iii.   Goal 11: Sustainable Cities and communities
Kibaha Town has accessible roads to all villages, but most are rough roads that must be upgraded to tarmac roads. Some have public transport services, and others do not. A well-constructed bus stand is used by all buses travelling to different destinations in the country. Along the main road from Dar es Salaam to Morogoro via Kibaha, there are security lights and the same too few street tarmac roads.

iv.   Goal 16: Peace, justice and strong institutions
At all levels, from Mtaa to the Council level, different justice institutions are available for the community to access justice. Kibaha Town Council has been ensuring that these institutions function well according to the rules and regulations, and
there are ongoing studies as to what extent that perception is matched in the affected communities. The justice institutions are arbitration councils (at ward levels), police posts, district courts, social welfare office and gender desk.

v. Goal 17: Partnership for Goals
Kibaha Town Council, Kibaha Education Centre and Region Gotland in Sweden have a long-time partnership. Through this partnership, several projects were implemented, such as the Water Management Project, Solid Waste Management Project, Culture Project, Gender Equality Project and Together Towards SDGs. The last two projects are still in implementation. Within this framework, civil servants have partaken in International Training Programmes to increase Kibaha’s capacities in public financial management and local economic development project, gender equality and municipal financing. The various exchanges have yielded noticeable changes in the town.

5.0 MEANS OF IMPLEMENTATION
As mentioned above (section 4.1), the Government made it compulsory for all LGAs to align their plans with the Tanzania Development Vision 2025. The funds for development projects come from LGA Own Source Revenue and subsidies from the Central Government. The Government through the Annual Plan and Budget Guideline requires the LGAs to allocate and contribute from own source revenue between 20% to 70% of their collections for development projects or activities. Depending on the ability to collect own source revenue annually, the LGAs are grouped into 20%, 40%, 60% and 70% ladders with bigger earners contributing the highest percentage. On average, LGAs development budget allocation and actual contribution between Financial Years 2018/19 and 2022/23 has stood at 31% from the minimum of 19% to the maximum of 43% in the 16 LGAs.

For example, Iringa Municipal Council has set a budget of TZS 79.0 Million from own source revenue in each Financial Years 2022/23 and 2023/24 for the rural and urban department to cater for activities under SDG 11. In 2020/21 Fiscal Year, it budgeted and spent from own source funds TZS 12.95 Million for monitoring and evaluation of projects worth TZS 198.48 Million for construction of classrooms and hostels, dispensaries, land survey, to ensure value for money in the works. In the Fiscal Year 2020/21, Mpanda Municipal Council budgeted and spent TZS 683.00 Million, 12% of which was contribution from own source for support to performance of grassroots administrations of Mitaa and peripheral Villages closer to the town centre besides improvement of health, road and health facilities.

As mentioned above, in Section 3.3.1, the current system of financing LGAs includes own source revenues, fiscal transfers and borrowing. A number of challenges have been observed in various studies on local government financing (ODI 2014, LPS Associates, 2015). That includes concerns over the relatively low level of fiscal resources allocated for local services in LGAs as well as specific issues related to the main revenue sources.

1) Own Source Revenue
LGAs collect own revenues through various tax (primarily service levy and crop cess–whereas property tax recently has been centralised) and non-tax sources (charges, bus stands, forestry products). LGAs have over the last decade managed to collect an increasing amount of own source revenues, but the potential for local revenue collection is still not considered as fully realised. The main challenges include: several revenue sources being low yielding and administratively costly to collect; weak management of revenue collection and expenditure; frequent changes and interference in own revenue management and disagreements on who best can manage LGA own revenues; weak linkages between local taxation and service delivery and; very significant disparities in tax base among LGAs due to different levels of economic activities and resource endowment.
2) **Inter-Governmental Fiscal Transfers (IGFTs)**

IGFT constitute more than 90% of LGA revenues. It includes resources from donor’s basket funds. Most of these resources are recurrent grants linked to line ministries responsible for education, health, water, roads and extension services. The relative importance of the IGFT is in itself not a problem but the system includes several weaknesses. Fiscal transfers are not made timely and predictably. Data on budget execution indicate that disbursed recurrent block grants are only 71% and development grants are 57%. Fiscal transfers are not distributed in an equitable or need based manner. Although endorsed by the cabinet in 2004 it has proved difficult to apply formula-based allocations of fiscal resources across LGAs.

Most fiscal transfers are non-discretionary (highly earmarked) this becomes detrimental for the ability of LGAs to facilitate services delivery and development in accordance with local priorities. When considering inflation and population growth, then the value of fiscal transfers has been declining and not deemed sufficient for quality service delivery. Most fiscal transfers are for payment of staff salaries. 97% of recurrent block grants are for salaries and – funds for “Others charges” only constitute 3% of recurrent block grants.

3) **Local Government Borrowing**

Local borrowing currently constitutes less than one percent of total LGA revenues. Lack of creditworthiness and the level of loan default amongst LGAs have been key factors for financial institutions to hesitate lending credit and loans to the LGAs. On the other hand, LGA ability to manage investments financed by loans is inadequate. Between 2017 and 2020, eight cities in Tanzania received targeted support from the World Bank through the “Tanzania Strategic Cities Project” to scale up infrastructure investments and promote growth. A successor project is the Tanzania Urban Development Project. Although Municipal Bond is permissible by law, it is not yet operational.

LGAs based on their Strategic Plans and Annual Plans and Budgets configure their budgets to match with the targets of SDGs at hand. As such, LGAs can either receive funds for Other Charges and development projects or programmes from the Basket Fund or sector specific ring-fenced funds as it is for the road, health and education sectors. The former arrangement has normally fell-short by low and delayed remittance of funds to the LGAs. The latter way has come strictive with pre-determined activities for expenditure and does not allow for adjustment in case it is needed to well meet a related SDG National decentralization policy intends to empower LGAs own source finances and strengthen transfer system to enable financial discretion of LGAs for implementing their priorities. The Government is currently promoting the **self-sustenance of LGAs** as a way to bring in the much-needed extra revenue to try and assist in addressing the above-mentioned challenges. This is in recognition of the fact that LGAs are solely dependent on funding from the Central Government; that revenue collection at local government level is not as efficient and as effective as it should be. This was reiterated by *Honourable Angellah J. Kairuki (MP)*, the Minister of State – PO – RALG in March 2023.

6.0 CONCLUSIONS, RECOMMENDATIONS AND NEXT STEPS

6.1 Conclusions

The United Republic of Tanzania Government is committed and working towards the achievement of the SDGs and their localization. Thus far, progress is fast as mentioned earlier in this post - COVID-19 period despite other factors such as the effect of Ukraine War, drought and other economic situations. The presented studies lay a benchmark and provide a framework for the implementation of the SDGs for LGAs in Tanzania.
LGAs are a critical partner in national development as can be seen by the role they play in project implementation and service delivery at the grassroots level. Likewise, LGAs are a vehicle through which the localization of SDGs at local authority level could be attained.

The report has found out that there is need to boost the localization process to enhance SDGs coordination mechanism from national to local level. This is meant to inter alia, communicate, promote, and mobilise LGAs to facilitate the SDGs localization efforts. ALAT is beer placed to assume the responsibility of coordinating SDGs uptake and implementation at the LGA level.

Recognizing the Constitutional role vested in the LGAs to deliver services to communities, local action should reproduce a relationship and configuration to the five attributes of the Tanzania Development Vision 2025 namely: (a) High quality livelihood. (b) Peace, stability and unity. (c) Good governance, (d) A well-educated and learning society; and (e) A competitive economy capable of producing sustainable growth and shared benefits. As it is proving a success as of now 2023, it was envisioned that the economy will have been transformed from a low productivity agricultural economy to a semi-industrialized one led by modernized and highly productive agricultural activities. Tanzania managed to cap into a Lower Middle-Income country in July 2020. Those attributes will amalgamate to effectively integrate and buttress supportive industrial and service activities directly or indirectly related to SDGs both in the rural and urban LGAs.

Assignment results, dowel to the observation that many programmes and projects implemented at the LGA level, address one or more of the five attributes of Vision 2025 which also imbue implementation of SDGs with which the country will be able to attain the ambitions of the Vision and in the process of attaining the goals of the UN 2030 Agenda.

Moreover, Decentralization as a spine that has held the economy of LGAs in the country is a potential opportunity that has progressively continued to empower the LGAs in the country enabling them to grow in autonomy, decision - making, resource mobilization and management, accountability and service delivery to their communities. The report has revealed that multiple responsibilities that directly affect LGAs are practically still under the control of different MDAs, thereby somehow denting coordination and policy cohesion, as well as effective service delivery coordinated by PO - RALG. However, with strong Political Will in place, the Government is enabling the LGAs to advance their local priorities by annually issuing Planning and Budgeting Guidelines which emphasize on decentralized approaches. Thus, the people are assured of immeasurably benefiting from the roll-out of the decentralization initiatives.

In the realm of the forthcoming decentralization policy, the chief primacy is anchoring Local Economic Development (LED). That is aimed at mobilizing local resources which are unique in different communities. Upon rolling it out, LED has the potential to drive and promote the performance of the economies in various communities in the LGAs and thus, contribute to support localization Agenda of the SDGs.

6.2 Recommendations

The following recommendations seek to boost the SDG localization process and, as such, accelerate the implementation of the SDGs nationally and globally:

a) Capacity Building programs: There is a need to strengthen the financial, technical and human resource capacities of ALAT and LGAs in order to effectively deliver on their mandates in line with the SDGs. This should be done by enhancing the role of ALAT and PO-RALG to guide and support LGAs in the localization of the SDGs, paying particular attention to engagement of local communities;

b) Synergy of LGAs: Tanzania belongs to a number of regional economic communities, such as the East Africa Community (EAC) and southern Africa Development Community (SADC). Common sustainable development challenges co-exist across all LGAs of member states of these Regional Economic Communities, including increased
exposure to natural disasters in connection to climate change, rapid growing population, rising unemployment, growing inequality and unsustainable urbanization. There is a need to look at this anomaly and find common solutions among states. ALAT in this situation can leverage linkage amongst LGAs in the country;

c) Scaling-up Voluntary Local Reviews, Voluntary Sub-national Review and establishing a national SDG tracker: The VLRs that are currently being developed provide best-practices that the Government of Tanzania could scale up and replicate across the nation. In addition, an SDG Tracker would enhance government capacities to track progress on the implementation of the SDGs in achieving the 2030 Agenda, AU Agenda 2063 and forth-coming Tanzania development vision of 2050. Evaluating, reporting and monitoring SDG progress requires time, resources and capacity. To this end, the government of Tanzania and LGAs should cooperate with development partners;

The Government, with the help of these regional economic communities, needs to support and develop regional joint strategies and actions to address these common challenges. It should encourage and support direct cooperation, exchange of experiences and peer to peer learning between LGAs in the region to boost localization of the global agendas;

d) Strengthening the connection across SDG reporting mechanisms: Beyond strengthening the VLR-VSR-VNR connection, there is an ongoing need to involve LGAs through formal consultations into the national reporting process. An all-encompassing connection across SDG reporting levels is key to improve multilevel governance and policy coherence in Tanzania;

e) Promoting the advocacy engagement of LGAs: Endorsing the engagement of LGAs in Tanzania to share the experience on VLRs, VSR and VNR, as well as the SDG localization with other local governments through peer-to-peer learning exercises across the international local governments’ networks and UN-led processes; and

f) Accelerate the process of devolution: Devolution should be supported by ratifying and integrating the African Charter on the Values and Principles of Decentralisation, Local Development and Local Governance into national instruments.

The above recommendations will be advanced by facilitating a national enabling environment for the SDGs through establishment of a SDG Localization Programme in Tanzania under the leadership of PO – RALG and the Ministry of Finance and Planning with the support of global and regional lead partners on SDG Localization such as: the United Nations Resident Coordinator Office in Tanzania, UN-Habitat, United Nations Economic Commission for Africa,(UNECA), UCLG World, UCLG Africa, ALAT and ICLD.

The deliverable of this task is geared to be well informing to the Government for it to consistently take-action to pursue the SDG Agenda 2030 alongside other related priorities such as the AU Agenda 2063, SADC Vision 2050, Tanzania Development Vision 2025 and the forthcoming Tanzania Development Vision 2050.

6.3 Next Steps

There are several areas mentioned here below to look at as sighted during field visits to build on the VSR, that the Government can stress on to ensure that SDGs are properly localized in the LGAs as heading towards the terminus of the Sustainable Development Agenda in 2030:

a) Embarking on the VSR assignment, involved digging into the relevant literature and the collecting data and analysing it. Though there are some gaps but, generally it has shown that LGAs in Tanzania are aligning to SDGs implementation. It requires the Government to set a coherent strategy in the remaining life-time of the UN Agenda
2030 to engage committed partners in order to attain it. This VSR will momentously benefit the Voluntary National Report;

b) The forthcoming National Decentralization Policy of 2023 will strengthen LGAs to perform their mandated functions and will further relieve the Central Government of the burden of implementing projects that can best be done at the local level;

c) PO – RALG to work closely in collaboration with ALAT and engage it in harmonizing data collection and, Monitoring and Evaluation so as to ensure a robust and specific reporting by LGAs on SDGs.

d) For Tanzania to better attain SDGs, there is need to strengthen partnerships between the Central Government, Regional Administrations, LGAs, development partners and other actors, especially grassroots institutions and notably, the private sector and the academia;

e) The VSR has emphasised on the Government to support and brace the SDGs framework so as to ensure that SDGs are properly rolled – out and localized the wider inclusion of LGAs and other stakeholders. A structure be established for coordination amongst the LGAs, communication and getting feedback, partnerships for implementation of SDGs and public awareness as well as availing exposures to communities to learn from successful experiences;

f) There is a need to capacitate grassroots institutions, technically and financially, for the uptake and implementation of SDGs. Grassroots institutions such as CSOs are an organ that delivers services to communities, augmenting the Government and LGAs efforts. Such institutions are therefore an important constituency when it comes to service delivery at the LGA level;

g) Lessons learnt from the implementation of the Sustainable Development Agenda in the LGAs be adopted to ensure that SDGs are flowed down to the grassroots level to ensure transparency and maximum inclusivity of all relevant actors;

h) ALAT to periodically embark on a resource mobilisation campaign for LGAs as a standing activity;

i) It is recommended that the SDGs localisation process be incorporated in the primary and secondary school curriculum;

j) **ALAT Secretariat** be capacitated by engaging services of a Desk Officer designated for localisation of SDGs so as to undertake duties of coordination, regularly supporting elaboration of VLRs and VSRs, ongoing training on the development agenda, communication strategy and engaging the public in awareness on SDGs localization.
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