

Are Tanzania Development Budgets Gender Responsive: insights from National and District Development Budgets from FY 2013/14 to 2017/2018

By

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1.0. Abstract

The budgeting process needs to be empowering to accommodate the needs of marginalized people. The allocation in the budgeting process needs to reflect and address life challenges of the same particularly women, poor men, and people with Disabilities (PWDs). This article argues that governments, non-governmental organizations, and parliamentarians need to advocate for allocation of developmental resources with a gender and social economics lens to ensure incorporation of the needs and interests of marginalized people and women in particular. As such, this article analyses the national and district budgets of Tanzania for Financial Years FY 2013/14 to 2017/2018 and draws particular attention to key social services including health, water, and agriculture. An analysis of primary and secondary sources related to the budgeting process has been accompanied by qualitative analysis of the views of grassroots community activists, journalists, students and representatives of civil societies from TGNP¹ project sites in Tanzania. The author, as a resource person, accessed project sites located at Dar es salaam, Mbeya, Morogoro, Kigoma and Shinyanga administrative regions to gather some views presented in the paper. Overall, the conduct of the government continues to be influenced by orthodox economics at the expense of real life experiences of marginalized people. Budgets are not gender responsive leaving marginalized people and women in particular in desperate conditions. The analysis presented in this paper is by the author and does not represent any organization including TGNP. The article aims at promoting increased gender responsiveness of the budgeting process with a focus on the areas of health, water, and agriculture.

2.0. Background

This article examines gender responsiveness of the budgeting process within the health, water, and agriculture sectors in Tanzania. Foremost, the budgeting process needs to be empowering to accommodate the needs of marginalized people. The allocation in the budgeting process needs to reflect and address life challenges of marginalized citizens particularly women, poor men, and people with Disabilities (PWDs). As such, government officials, parliamentarians, non-governmental organizations and other development agents need to ensure allocation of developmental resources with a gender lens. The practice of gender responsive budgeting (GRB) emerged in 1980s as strategy

¹ Tanzania Gender Networking Program (TGNP) a national women advocacy NGO which has been in existence since early 1990s. The author has working with the organization as a consultant since 2014.

aimed at emphasizing fiscal democracy. GRB is framed in the belief that government policies and budgets create different impact on women and men. As such, GRB is geared at incorporation of gender aspect in budgets including government spending and revenue collection for the benefit of all sexes (Ng, 2016). Government spending that is gender blind can reinforce marginalization of grassroots people and marginalized women in particular. Likewise, government revenue collection can raise taxes on products and services that women depend on for their survival. Madaha (2018) highlights presence of a well-established neoliberal regime in Tanzania that often times ignores the needs of marginalized people and women in particular. The ruling regime heavily subscribe to the doctrine that the market is a driver of the economy as opposed to the government (Madaha 2014 a&b). The doctrine originates from orthodox approach to economic policy-making whereby governments of the world push for the neoclassical vision of the laissez-faire global economy rooted in the liberalisation of the market. Orthodox economists are of opinion that decentralized government and liberalization of the market as characterised with capital flows that stimulate a more efficient allocation of resources and, in turn, higher economic growth (Warnecke, 2006). The doctrine influence government conduct including the budgeting process and policy formulation. Following government's mind-set, there is no room for the government to incorporate GRB automatically. There is a long way to incorporate gender issues in the government's neoliberal thinking because the two are incompatible.

Within such milieu, a participatory GRB is needed to advocate for change in policies and budgeting process to empower marginalized people. Although GRB has some presence in Tanzania, it is mainly in the initial stages emanating from donor requirements for donor-sponsored projects or public pressure led by civil society activists (Madaha 2014a). TGNP is one of the national civil societies, which has been championing for participatory GRB since 2012. The role of civil societies in advocating for GRB is not a new phenomenon. Similar efforts have been reported elsewhere in the world (Ng, 2016). The author (apart from his career in the academia) is at an advantageous position because he has been serving as a consultant, trainer and resource person on policy and GRB for TGNP since 2014. TGNP makes an important pillar in the feminist movement in Tanzania (Madaha 2014 a&b) that spearhead a shift in government's neoliberal thinking in favour of GRB. TGNP runs GRB empowerment projects at Dar es salaam, Mbeya, Morogoro and Shinyanga administrative regions of Tanzania. TGNP has a library that stores primary and secondary sources of its interventions. Author's position, as a resource person to TGNP, granted him access to TGNP library and field sites including conducting PAR and offering training at the grassroots level. The exposure has been useful in the preparation of the article. In addition, this article is part of an endeavour to help in public efforts aimed at informing and influencing government thinking in the interest of marginalized people.

The article draws some insights from social economy tradition and socialist feminism for their ability to illuminate context specific challenges within a neoliberal market context. Classical thoughts by Say (1803) treat social economics as a science that examines the nature and function of the different components of society as compared to the nature and functions of the organs of the human body. The economic, political, social, cultural and

spiritual components of any society need to be in tandem with one another for any society to thrive. Recent social economics theory supports the classical view but further calls for approaches that look beyond the profit driven economic development. They challenge orthodox economic approaches to reinstate the social dimensions of economic life, investigate the relationships and dynamics between the economy and society, and to discuss the conditions and institutions requisite for a good society as well as a sustainable, just and efficient economy². They strive to produce theories and metrics to grasp the complex and diverse nature of economic behaviour and systems that interact with values, interests and considerations outside the economic realm (Christoforou, 2018). According to Christoforou (2018) a more recent efforts focus on making use of Bourdieu's ideas to combine a diverse set of quantitative and qualitative methods such as geometric data analysis, multiple correspondence analysis and social network analysis to capture the complexities and diversities of human relations. The process is concluded by processing observational data that are combined with a contextual and historical investigation of the social space to determine economic behaviour.

O'Boyle (1996) provides a comprehensive definition by highlighting that social economics is a way of thinking aimed at challenging the very foundations of the economic discipline: every economic agent is strictly an individual being, self-interest alone drives economic behaviour and the common good is served through the invisible hand. The three foundations of orthodox economics determine the way in which orthodox economists comprehend and embody the running of the economy and repairing of the same following a crisis. Social economists reject the conventional economic thinking by creating a different and more discerning body of thought on how the economy truly functions (O'Boyle, 1996). Apart from challenging conventional economic thinking, social economists invest in a careful description of the economy as it truly is and in economic policy. Citing William Waters, O'Boyle (1996) further highlights that, '...philosophical premises precede and determine empirical observations and the two in turn precede and determine policy formulation and thus, as Waters argues, economic policy is a mix of the first two components.' Yet the three components at the centre of social economic analysis are intertwined as highlighter by O'Boyle (1996). This article focuses more on the second component of social economics aimed at drawing on empirical observations to describe the economy as it truly is. O'Boyle (1996) further five presents five themes in which Social Economics is organized. The themes are the origins of values and premises in social economics; producing efficiently, turning a profit, and investing it; justice, solidarity, and community; repairing the dysfunction of capitalist economies; and the transition from command economies. This article is centred around the third theme on justice, solidarity and community.

As it is the case with socialist feminism, social economic theory focuses on the radical project of flourishing differences, which enable alternative class, gender, sexual, and racial ways of being. The view is also referred to as postmodern Marxist-feminist perspective, which is very similar to socialist feminism (Biewener, 2006) who capitalises on an argument that there is no single universal socialist feminism for the whole world.

² (Association for Social Economics, <http://www.socialeconomics.org/>)

From the mentioned perspective, one can argue that there is “Asian Socialist Feminism,” “African Socialist Feminism” and “Latin American Socialist Feminism.” A similar argument is shared by Brenner (2014: 38) who argues that there is a 21st century socialist feminism with several feminist currents to include, “social-welfare feminism, social-democratic feminism, revolutionary socialist feminism, revolutionary women of colour feminism, and indigenous feminism.” The bottom line is that socialist feminism, as acknowledged by Brenner, includes all feminisms which synthesize women’s oppression by capitalism and patriarchy within particular identities such as race, sexuality, ethnicity, gender, and nationality. It calls for inclusive movements by the oppressed women such as working class women and rural peasants in collaboration with interested men to transform power relations in favour of a more just society. This article is part of that endeavour. Socialist feminists, states Kendall (2007), view women’s oppression as a result of women’s dual roles as paid and unpaid workers in a capitalist market economy which maintains the superiority of men over women. In the workplace, women are exploited by capitalism. At home, women are exploited by patriarchy.

Some African scholars are of opinion that there are a variety of African feminisms in Africa (Aina, 1998; Nkealah, 2016). Those are not free completely from feminisms elsewhere in that the agenda of the mentioned feminisms indicate that they are strands of Socialist Feminism. They need to be correctly referred to as “African Socialist Feminisms.” There are many strands of African Socialist strands because there is no consensus on what constitutes African feminism. African women are not a homogenous group; they are affected by multiple contexts and produce context specific African socialist feminisms. It is also important to note that African feminist scholarship and activism has done little to impact feminism elsewhere following, among other things, prolonged isolation from the mainstream feminist scholarship. Similarly, western feminists have not given enough attention to African feminist scholarship and renewed activism in the continent. African feminists, like their counterparts elsewhere are increasingly becoming localized following a declining momentum in the global feminist movement and fast adoption of neo-liberal policies since 1990s. Localization is also fuelled by feminist movements within movements in the Global North whereby some feminists do not necessarily view “women or woman” as an important social category in feminism progressively conjoined with queer and sexuality discourses. Contrary to the context in the global North, African women continue to stand as women and bring their anti-patriarchal and anti-neoliberal struggles to the attention of policy makers for them to be included and benefit from the development process. Within the mentioned context, the line between socialist feminism and social economics becomes blurred as the two address a common agenda.

Although it is not common for one to relate African women struggles with socialist feminism, Gender And Development (GAD) -one of the socialist feminist currents or approaches as might be argued by Brenner (2014) - has become a buzz word in developing countries including Tanzania. Although some scholars (Connelly *et al*, 2000; Jockes 1987; Mitter, 1986; Park 1993) treat GAD as a theory, it is not. It is a socialist feminist strategy used to attain an African feminist agenda to deal with neoliberalism and

patriarchy. First, GAD emerged from the work of socialist feminists to address oppressive social structures (Connelly *et al*, 2000). The strategy was developed at the end of 1980s following a merge of the theory of socialist feminism and people centred development theories and community development in particular (Parpart *et al*, 2000; Tripp *et al*, 2009).

Second, GAD is a strategy of the socialist feminism because, as shared by Connelly *et al*, (2000:62), the strategy synthesizes issues of materialist political economy, people's position and patriarchy to highlight their influence on people's lives. Therefore, GAD has not diverged from issues such as capitalism and patriarchy being analysed by socialist feminism. Third, GAD is a strand of socialist feminism because of its focus on, as shared by Moser (1993), experiences of low-income women in the developing world. The emphasis is on gender relations when designing measures to help women in the development process. It is further argued by Moser that women cannot be viewed in isolation because to do so is to overlook the actual problem of women's subordination to men. Gender mainstreaming is the main tool for attainment of GAD and in particular, it addresses Practical Gender Needs on the short-term and Strategic Gender Needs in the long term. Strategic gender needs are those which, if addressed, can reduce prevailing gender inequalities whereas practical gender needs are those which have to do with material needs of women (UNESCO, 2003). The views presented in the GAD approach, are in line with socialist feminism in that women need support to address their oppression.

More to the point, socialist feminism has been selected to guide this analysis for a number of reasons. Foremost, socialist feminism has emerged to address the shortcomings of the major theoretical approaches to development including modernization theory, underdevelopment and dependency theory and more recently neoliberalism (Sarker, 2006). The mentioned theoretical frameworks to a large extent ignored theorization of women's struggles who suffered disproportionately. Second, socialist feminism, in its various forms, synthesizes issues of inequality within the neoliberal context as men and women network to build their communities and gain some influence. Third, socialist feminism informs the GAD approach (Parpart *et al*, 2000) which is enshrined in the Tanzania National Women Development and Gender Policy (URT, 2000a). The policy calls for gender sensitive collective efforts aimed at benefitting all community members regardless of their status. The GAD approach is equally influential in other Sub-Saharan African countries (Blystad *et al*, 2014).

On the contrary, women in Development (WID), GAD's competing feminist strategy inherent in neoliberalism, emphasizes on incorporation of individual women in development (individualism) because networking of individual women is seen as non-entrepreneurial. Efforts are made to include women in development because they are a source of cheap labour in the profit-making industry (Eisenstein, 2009). WID is informed by liberal feminism that originates from a merge of modernization theory and liberal feminism (Tripp *et al*, 2009). The two were merged in 1970s. Feminists involved with

development issues in the United States lobbied US policymakers in an attempt to challenge the assumption that modernization would automatically increase gender equality. They began to use the term women in development to influence policies of the United States Agency for International Development (USAID). Consequently, the Percy Amendment was adopted in 1973 leading to wider adoption of WID approach all over the world by many governments and donor agencies alike. Canadian, Dutch, and Nordic donor agencies, among others, adopted the WID approach (Parpart *et al*, 2000; Tripp *et al*, 2009; Eisenstein, 2009). WID has not developed into an independent theory but remains a strand of western liberal feminism, which ignores diversity among women and instead treats all women of the world as a universal category. Fourth, socialist feminism brings on board community development issues advocated in the movement on equality that calls for women to capitalize on collective power to deal with such exploitation (Mohanty, 2002). The practice of women to join hands in the fight against neoliberal exploitation, greatly contributes to gender empowerment and community development.

Social economics and socialist feminism merge to aid in efforts aimed at attainment of community development. Community development is people centred development, as per the UNDP (2010), and refers to efforts aimed at expanding people's freedoms to live long, healthy and creative lives; advance other goals people have reason to value; engage actively in shaping development equitably and sustainably and in a context where people, as individuals and in groups, are beneficiaries and drivers of development. According to Phillips and Pittman (2009), community development is a process and an outcome composed of planned efforts aimed at producing physical, human, social, financial and environmental assets that increase the capacity of residents to improve their quality of life. For that reason, the role of community development agent is to enable community own and be part of the development process and the associated outcome. Community development is different from economic development as advocated by orthodox economists who focus on creation of wealth through the mobilization of human, financial, capital, physical and natural resources to generate marketable goods and services. Within that context, the economic developer's role is to influence the process for the benefit of the community through expanding job opportunities and the tax base but not giving ownership of the process and the product to them. Although economic development benefits some community members, the wealth created is a private property of certain individuals and corporations.

3.0. Methodology

Government budgetary documents are readily available for scholar scrutiny. However, the author, with the support of TGNP, a Tanzanian socialist feminist advocacy NGO, managed to access additional data from TGNP library and field visits and managed to gather the views of 150 grassroots community activists, journalists, students and representatives of civil societies from Dar es salaam, Mbeya, Morogoro, Kigoma and Shinyanga regions of Tanzania. The author has been accessing such data sources and sites for a period ranging from 2013 to 2018 (the time when the article was being prepared). The author has been serving as a consultant and resource person for the

organization since 2014. Data from TGNP has been instrumental in presenting the views of marginalized people from across Tanzania.

TGNP executes grassroots interventions with the aim of building a movement informed by a local strand of socialist feminism known as the Transformative Feminist Movement (TFM). As it is the case with other socialist feminisms, TFM aims at challenging patriarchy and neoliberalism to eliminate exploitation of women and marginalized men. TFM is operationalized through Participatory Action Research (PAR) to promote context specific social change across Tanzania. Great emphasis is on participation of participants in joint Assessment, Analysis and Action (Triple A) to come up with context specific communal solutions to people's problems. In view of that, TFM leads to community development by enabling community members to own the process and the outcome. Active participation by project beneficiaries is at the core of any PAR process (Chevalier and Buckles, 2013, Reason and Bradbury, 2008). Triple A process is based on the fact that community members constantly engage in some sort of Assessment (A), Analysis (A) and Action (A) from family level to national level. This has been indicated in a situation whereby marginalized people have been constantly adapting and changing their survival and coping strategies. This happens especially when the context they live in, changes and new information becomes available and understood. According to Urban (2003), the Triple A process simply means "learning-by-doing" or "self-evaluation." The process involves a capability to assess and analyse a situation to make informed decisions for action, and to learn from the results of the action. If Triple A process takes place successfully, the capacity of community members to address their problems increases. The next few sections present the findings and associated discussion. Apart from using insights from social economics and socialist feminism (including TFM), the paper has used some insights from UNDP (2005) which emphasize that a gender-sensitive budget: a) ensures that the needs and interests of individuals from different social groups are addressed; b) is not a separate budget for either women or men. Instead, it brings gender awareness into the policies and budgets of government and other agencies; c) is not about 50% male: 50% female because women and men have different situations, interests and needs. In particular, situations women may need more attention than men. For instance, women have extra reproductive health needs because of their childbearing role; d) combines technical knowledge for equitable policymaking with advocacy and organising to engage with powerful interests and institutions; e) recognises the ways in which (mainly) women contribute to the society and economy with their unpaid labour in bearing, rearing and caring for the people in a country.

4.0. An Analysis of Budget and Budgeting Process

The Tanzanian government Budget is used to implement policy decisions of the government. It projects annual revenues and associated expenditures of the Government. According to the Constitution of the United Republic of Tanzania of 1977, Article 137 (1) the President is required to give directions to government officials to prepare an annual budget for the next financial year and submit it to the National Assembly for approval. As such, government interests can be scrutinized through an analysis of its budget. The budget is split into two components: recurrent budget/expenditure and

development budget/expenditure. Recurrent budget refers funds allocated to meet operational expenses including purchasing public goods and services such school equipment, hospital equipment, fuel, rent, and maintenance) as well as paying wages and salaries for public servants; and payment of national debts. Development budget refers to the total amount allocated to finance development projects such as construction of hospitals, railways, airports and schools; water supply; provision of electricity; and agricultural projects. Overall, the recurrent budget has been greater than the development budget for the past five years meaning that the government spends more on operational expenses than on development projects (see Table 1). The recurrent budget has been ranging from 60% to 70% of the entire government budget. Ideally, the development budget is supposed to be greater than the recurrent budget. Development budget is the one with direct impact on the wellbeing of the citizens. As such, having more funds allocated to meet operational expenses of the government adds to inequality gap because government employees who earn more and the rest of citizens who predominantly depend on agriculture. A smaller well-functioning government composed of well-paid and highly motivated employees is far better than a large dysfunctional government composed of poorly motivated and corrupt employees.

Table 1: Government Budget for FY 2013/2014 to FY2017/2018

| Budget Item | FY 2013/14 (in billion Tshs) | FY 2014/15 (in billion Tshs) | FY2015/16 (in billion Tshs) | FY 2016/17 (in billion Tshs) | FY2017/18 (in billion Tshs) |
|--|------------------------------------|---------------------------------|-----------------------------------|---------------------------------|--------------------------------|
| Total Government Budget | 18,248.98 | 19,853.33 | 22,495.5 | 29,539.6 | 31,712.0 |
| Recurrent budget | 12,574.95 (69%) | 13,408.22 (67.5%) | 16,574.4 (73.7%) | 17,719.1(60%) | 19,712.4 (62%) |
| Development Budget | 5,674.03 (31%) | 6,445.11(32.5%) | 5,919.1(26.3) | 11,820.5 (40%) | 11,999.6 (38%) |

Source: Ministry of Finance and Planning, Tanzania

Although recurrent budget is important, a useful analysis of the budget has to be initiated by examining development budget priorities of the government. Such priorities highlight the philosophy of government decision makers. For that reason, one need not to focus much on political promises made over various fora but rather on the actual practice of the decision makers. In this paper, government development priorities are identified through, a) explicit priorities: the ones, which are clearly stipulated by the government in its various, key documents; and b) implicit priorities: the ones, which receive the largest proportion of government's funds during implementation of various government projects.

4.1. Explicit government priorities

The most important government document in Tanzania is the Tanzania Development Vision 2025, which was established in 1999. All other key documents are developed to

assist in the attainment of the vision. The key document states three principal objectives of the Tanzanian government: achieving quality and good life for all; good governance and the rule of law; and building a strong and resilient economy that can effectively withstand global competition (URT, 1999). The principal objectives stated in the Vision 2025 are explicit government priorities, which are not necessarily being reflected in government's actual conduct. The objectives, as stated in the key government document, are in the best interest of all Tanzanians. The key document consolidates government developmental plans, which were initiated in mid-1980s following the weakening of socialist ideals enshrined in Arusha declaration. Using socialist principles, the Arusha declaration was committed to wipe out western capitalist economic systems. The Government of Tanzania, as a welfare government, played a key role in the welfare of villagers. Nonetheless, economic crises in late 1970s gravely curtailed its implementation (Hyden, 1980; Cranenburgh, 1990; URT, 2000b; Chachage & Mbilinyi, 2003). Failure in the implementation of the Arusha declaration created a context that led to Vision 2025. The Community Development Policy of 1996 is one of such policy documents. The policy targets on bringing about development at all levels and for all the people. The policy places special emphasis on the empowerment of communities by building customs and traditions of cooperation (URT, 2001). Community Development Policy is in line with Tanzania's National Women and Gender Policy aimed at creating equal opportunities for both men and women (URT 2000a). The National Women and Gender Policy is based on the Gender and Development (GAD) approach and the theory of socialist feminism in particular that advocates for the incorporation of gender equality in all development interventions. This is done to address social construction of men's and women's identities in communities largely informed by patriarchy (URT, 2008).

Although the government has policies meant to ensure equality for all, its practice and thinking are at loggerheads with the reality of equality on the ground. The government has abandoned long term people centred policies and opted for market economic principles following their promise on macroeconomic development. In 1980s, the government with the support of the donor community such as the World Bank and IMF abandoned Long Term Perspective Plan (LTPP) (1981-2000) and embarked on short term emergency programmes known as Structural Adjustment Programmes (SAPs). SAPs were meant to address commodity shortages in the economy due to oil price shocks, the consequences of the war with Idi Amin of Uganda and prolonged adverse weather conditions across the East Africa region (Meena, 1991b; URT, 2011).

Some of the community development strategies within Tanzania Vision 2025 are also masked by SAPs following its launch in 1999. SAPs of early 2000s were later on replaced with the National Strategy for Growth and Reduction of Poverty (NSGRP I) in 2005 (from year 2005 to 2010), and NSGRP II in 2010 (from year 2010 to 2015). Although NSGRP I and II were meant to boost both economic growth and reduction of poverty, poverty had not been sufficiently reduced. For that reason, the Government of Tanzania launched the Tanzania Long-Term Perspective Plan (LTPP) on June 2012 to guide development from Financial Year 2011/12 to Financial Year 2025/26 (URT 2012). The plan is aimed at speeding up the transformation of Tanzania into a middle-income country by 2025. The LTPP has been divided into three shorter five years' plans. The first National Five Year Development Plan (NFYDP 1) was launched in 2011 to unleash

Tanzania's growth potentials (URT, 2011). The government is in its third year (2018) of implementing NFYDP II (from 2016-2021). NFYDP II was launched in 2015 to spearhead industrialization for economic transformation and human development (URT, 2016a).

However, given the orientation of the LTPP embedded in free market system and modernization approach with strong roots to SAPs as might be argued by Ngowi (2009), attainment of community development and empowerment of people in particular is seriously undermined. There is simply too much emphasis on development of things (URT, 2016a) such as industries and roads with the support of foreign contractors as opposed to development of Tanzania's capabilities to create those things (i.e. industries and roads). This view is contrary to that of the founder of the nation President Nyerere who convincingly argued, "true development is development of the people not things" (URT, 1996: 1). Noteworthy, efforts to attain community development are undermined by the neoliberal context, which has led to an increase in social inequalities both in Tanzania and in elsewhere (Meena, 1991b; Rusimbi, 2003a; Lopes, 2012; Harvey, 2005, 2011 & 2014; Eisenstein, 2009; Simon-Kumar, 2010).

4.2. Implicit government priorities

Implicit government priorities focus on the actual conduct of the government as stipulated in government budgets from financial year 2013/2014 to financial year 2017/2018.

4.2.1. National Implicit government priorities

Although the government has some good explicit priorities, it remains preoccupied with orthodox economics. The government focuses on GDP rather than achieving quality and good life for all. The government commits to maintain the GDP to around 7%. The government is determined to increase the percentage of domestic revenue above 14% of the GDP (see Table 2).

As of financial year 2016/2017, the government added tax revenue collection as one of its key priorities. The government is determined to collect tax revenue, which are worth 13% or more of the GDP. The danger with setting such tax targets can lead to heavy taxing which increases the cost of key social services such as water, health and agriculture. The three sectors are important for the survival of marginalized women. The tax revenue priority was adopted following abandonment of controlling the growth of extended broad money supply (M3) as one of the key government priorities. The extended broad money supply (M3) was adapted from FY 2013/2014 to FY 2015/2016. The government has also been controlling '*budget deficit after grants*' to less than 5% of the GDP. The government needs to avoid budget deficit because it will eventually increase the burden to the common people through additional taxes.

Other macro-economic priorities are maintaining a single digit annual inflation rate as well as maintaining gross official reserves adequate for imports of goods and services for

at least four months. The government had also been focusing on reducing interest rate spread and strengthening the shilling and maintaining a stable and market-determined exchange rate from FY 2013/2014 to FY 2015/2016. The two ceased to be government key priorities from FY 2016/2017.

Table 2: Macro Economic Priorities

| Budget priority | FY 2013/14 | FY 2014/2015 | FY2015/2016 | FY 2016/2017 | FY2017/2018 |
|---|--------------------|--------------------|--------------------|--------------|-------------|
| Project growth of GDP ³ (%) | 7 to 7.2 | 7.2. to 7.7 | 7.2 | 7.2 | 7.1 |
| Maintaining a single digit annual inflation rate (%) | 6 | 6 to 5 | n/a | 5 to 8 | 5 to 8 |
| Increase domestic revenue (% of GDP) | 20.2 | n/a | 14.8 | 14.8 | 16.5 |
| Government budget deficit after grants ⁴ (% of GDP) | 5 | 4.9 | 4.2 | 4.5 | 3.8 |
| Control the growth of extended broad money supply (M3) | 15 | 15.5 ⁵ | 16 | n/a | n/a |
| Tax revenue (% of GDP) | n/a | n/a | n/a | 13.8 | 14.2 |
| Gross official reserves adequate for imports of goods and services | 4 months | 4 months | 4 months | 4 months | 4 months |
| Reduce interest rate spread | No clear indicator | No clear indicator | No clear indicator | n/a | n/a |
| Strengthen the shilling and maintain a stable and market determined exchange rate | No clear indicator | No clear indicator | No clear indicator | n/a | n/a |

Source: Ministry of Finance and Planning, Tanzania

Overall, Table 2 highlights that the government strives to maintain the status quo at the macro level. It is business as usual. Macro-economic priorities can be useful, if they are accompanied with social economic measures that respond to the needs and interests of people on the ground. This has not been the case. Relying on assumptions that macroeconomic measures will have trickledown effect to all people is misleading. The government needs to focus its development budget on key social service sectors by

³ GDP is the total market value of all final goods and services produced in a country in a given year

⁴ Government Budget deficit is the amount by which a government's spending exceeds its revenue from taxes or other forms of internal revenue over a particular period of time

⁵ Broad Money Supply (M3) includes: All money which are easily convertible into cash; saving accounts; Deposits; Money market funds and purchase agreements

constantly increasing investments in such sectors (see Table 3). Key social sectors, which immediately respond to the needs of marginalized people including rural women, are health, water and agriculture. On average, the government allocates 15% to 17% of its entire budget on the three key sectors. However, starting on financial year 2016/17 the government has been allocating less and less funds for the sectors. Instead, more funds have been allocated to the transportation sector to fund, among other things, huge infrastructure projects. Transportation sector and other sectors such as education are useful in the long term. Education and the transportation sectors have been allocated the highest proportion of government budget. They are usually allocated a sum ranging from 28% to 34% on annual basis that is roughly twice the proportion allocated to the key social sectors. Unhealthy people without food and water cannot benefit from huge investments in education and transportation. Children with an empty stomach cannot make an effective use of school and associated facilities. Huge investments in road infrastructure cannot reduce maternal mortality rates among women who live in remote villages far away from health centres. Likewise, they cannot benefit from underfunded health centres without adequate health facilities and medicines.

Table 3: Actual Allocation of Government Budget of Key Social Sectors

| Budget Item | FY 2013/14 in billion Tshs (% of total budget) | FY 2014/15 in billion Tshs (% of total budget) | FY2015/16 in billion Tshs (% of total budget) | FY 2016/17 in billion Tshs (% of total budget) | FY2017/18 in billion Tshs (% of total budget) |
|---|---|---|--|--|--|
| Health | 1,498 (8.2) | 1,588.2 (8.0) | 1,821.1 (8.10) | 1,988.2 (6.73) | 2,222.3 (7.00) |
| Water | 747.6 (4.10) | 665.1 (3.35) | 573.5(2.54) | 1,020 (3.45) | 747.91(2.36) |
| Agriculture | 908.10 (4.98) | 1,084.7 (5.46) | 1,001.4 (4.45) | 1,560 (5.28) | 1,044(3.29) |
| Sectors with highest budget allocation | Education: 3,127.9 (17.14) Transport: 2,177.30 (11.93) | Education: 3,465.1(17.45) Transport: 2,109 (10.62) | Education: 3,870.2 (17.20) Transport: 2,428.8 (10.80) | Transport: 5,470.3 (18.52) Education: 4,770 (16.15) | Transport: 5,541.3 (17.47) Education: 4,706.3 (14.84) |

Source: Ministry of Finance and Planning, Tanzania

Detailed analysis of budgets for the mentioned financial years i.e. FY 2013/2014 to FY 2017/18 is not feasible. In view of that, the article narrows the focus to FY 2016/17 to highlight the shortcoming in government budgeting process. However, there will be some insights from development budgets for other FYs.

Starting with the explicit priorities, it has been shared by Mpango (2016a) that the government of Tanzania came up with a total of four key priorities for FY 2016/2017 budget and they included: a) Interventions for fostering economic growth and industrialization; (ii) integrate economic development and human resources; (iii) enabling business environment; and (iv) implementation effectiveness. The “implicit priorities” included i) infrastructure projects with an allocation of funds worth 5.47 trillion (25.4% of the total government budget excluding public debt); ii) education sector with an allocation of funds worth 4.77 trillion (22.1%); iii) health sector worth 1.99 trillion (9.2%); iv) electricity with an allocation of funds worth 1.13 trillion (5.3%); v) agricultural sector (livestock and fisheries inclusive) with an allocation of funds worth 1.06 trillion (4.9%); vi) water sector with an allocation of funds worth 1.02 trillion (4.8%).

It is underscored here that the government had not come up with feasible and achievable plans to achieve the mentioned priorities both explicit and implicit priorities. Foremost, the government expected to achieve the mentioned priorities only through creating an enabling environment to attract private sector to invest in industries and other investment opportunities especially through Public Private Partnerships (PPP). Although the private sector exists, more research is needed to assess and document its ability to partner with the government through PPP. The government appears to rely on foreign investors whose interests are not necessarily in line with those of marginalized people including women and poor men. Specifically, the Government, through Embassies, High Commissions and Diaspora, planned to rely on economic diplomacy in order to attract more investors from both developed and emerging economies including BRICS countries. In addition, the Government planned to rely on foreign investors in the country to serve as good ambassadors in their respective countries as a way to attract more investors. The government needs to set standards that investors need to observe before investing in the country. As it stands, the government serves as a marketing agency without adequate consideration of the needs of marginalized people.

Besides, the analysis of primary data from TGNP reports and views of the people at the visited sites indicated significant shortcomings concerning the conduct of some foreign investors. Some of such investors oppressed women and other marginalized people. The analysis further indicated presence of disputes between mining investors and surrounding communities. For example, ruby mining investors at Morogoro region relocated a community Primary School in Kibuko village to another location. However, the investor constructed new school buildings which were below standard as compared to the previous ones. The previous school buildings were built using cement block. The investor used low quality local clay bricks for the new school. It can thus be concluded that the government appears to be committed at bringing foreign investors and favouring local investors without necessarily creating measures in place to ensure that the indigenous and marginalized groups in particular are not oppressed.

Likewise, the government planned to address bottlenecks related to investments and hurdles in doing business in favour of those with capital. In this context, bottlenecks are all government's bureaucratic activities and processes which unnecessarily delay investors from quickly investing their capital. In so doing, investors may withdraw their capital and invest it elsewhere. Hurdles in doing business might be all conditions that make it harder for businessmen and women to do business smoothly. It is assumed that if business people find it difficult to do business in a particular country, they move their capital elsewhere. If that happens a country loses Tax revenues. The approach is likely to assist those who already possess enough capital to invest in profitable businesses and in so doing, accumulate more capital. Those are men and multinational corporations owned by men as per the current neoliberal context (Madaha 2014a&b). Consequently, marginalization of poor women and men without capital who depend on the informal sector for their survival is intensified.

Finally, the government merely focuses on strengthening, monitoring and evaluating implementation of the Annual National Development Plan. This strategy is unlikely to bear any fruits, if those who are involved in the process lack gender expertise. Gender analysis and gender mainstreaming need to guide planning, implementation, monitoring and evaluation of all plans and strategies if development is to take place. Gender disaggregated data need to be part and parcel of the process. Data generated throughout the process need to display gender implications of such processes. They need to be clear to implementers and other stakeholders to know how marginalized people, including women and disabled people, benefit or suffer from such processes. The processes also need to be people centred in that both men and women need to own the process by fully participating in all stages i.e. strengthening, monitoring and evaluating implementation of the Annual National Development Plan.

5.0 Emerging Issues from the Review of the National Development Budget

The FY 2016/17 national budget amounted to a total of Tanzanian Shillings (TZS) 29,539.603 billion. The national budget had increased by TZS 7,044.103 billion from the 2015/16 budget which totalled TZS 22,495.5billion (see Table 4). The increase is significant in that the budget had been increased by 23.85% in terms of Tanzanian shillings and by 26.94% in terms of US dollars. The increase in national budget was significant in that the budget divulge government's commitment towards attainment of development. FY 2016/2017 budget was USD 13,485,940,000 (see Table 4) increase by 26.94% from that of FY 2015/16 (i.e. 9,853,482,260) and 12.45% increase from that of FY 2014/15 (USD11, 806, 917.04).

Table 4: National Budget trends for Past Three Years

| National Budget /Year | 2014/15 (000) | 2015/16 (000) | | 2016/17 (000) | |
|-----------------------|----------------|----------------|---------------|----------------|---------------|
| | Budget | Budget | % of increase | Budget | % of increase |
| National Budget (TZS) | 19,853,331,000 | 22,495,500,000 | 11.75 | 29,539,603,000 | 23.85 |
| Exchange Rate | 1,681.5 | 2,283 | | 2190.40 | |
| National Budget (USD) | 11,806,917.04 | 9,853,482.26 | -19.82 | 13,485,940.01 | 26.94 |

Source: FY 2015/16 and FY 2016/17 National Budget Speeches, World Currency Exchange Rates and Currency Exchange Rate History Website (<http://www.exchange-rates.org/>)

However, given experiences of the past, the concerns on whether the government would successfully implement the project remained. There had been delays in disbursement of funds to development project. Similarly, some of the projects never receive funds allocated to them in the national budget.

5.1 Recurrent Expenses Vs Development Projects

As it was the case with FY 2015/16 budget, the FY 2016/17 government's budget showed that the government planned to spend more funds for recurrent expenditures than for development expenditures. According to the FY 2016/17 national budget speech, recurrent expenditures were estimated at TZS. 17,719.1 billion (60% of the national budget) as compared to TZS 16,576.4 billion (73.69% of the national budget) for FY 2015/2016 (see Table 5). This was a 6.4% increase. Development budget for FY 2016/17 amounted to a total of TZS 11,820.5 billion which was equivalent to 40% of the total national budget. The development budget for FY 2015/16 was only 26.3% (i.e. TZS 5919.1 billions) of the total national budget. In other words, the FY 2016/17 budget for development projects (i.e. TZS 11,820.5 billions) had increased by 49.9% (see Table 5 for details).

Table 5: Recurrent vs Development Budget

| S/N | Description | FY 2015/2016 Budget (in billions) | FY 2016/2017 Budget (in billions) | % of increase |
|--------------|-------------------------|-----------------------------------|-----------------------------------|---------------|
| 1 | Recurrent Expenditure | 16,576.4 | 17,719.1 | 6.4 |
| 2 | Development Expenditure | 5919.1 | 11,820.5 | 49.9 |
| Total | | 22,495.5 | 29,539.6 | 23.85 |

Source: FY 2015/16 and FY 2016/17 National Budget Speeches

The big increase in the budget for development project was significant and had never happened in the history of Tanzania mainland. It is thus emphasized that such an increase should create a sustainable progressive impact to the lives of poor and marginalized

people including women and disabled people. Overall, the government needs to strike a balance between its ambitious thirst to industrialize the country and to address the needs of the people and marginalized people in particular. It has been argued by the late President Nyerere (first president of Tanzania from 1964 to 1985) that development is development of people not things. This view is consistent with an argument which was made in a statement by TGNP on National Budget analysis for FY 2015/16 (TGNP, 2015):

“...economic growth should be visible in all groups in the Tanzanian society, including women, girls and other marginalized group and should be accompanied with improvement in provision of social services of education, health, and water...”

The main reason, as argued in the same report, being that,

“...economic and social marginalization of women has proved to reinforce patterns of gender inequality that tend to make girls and women more vulnerable to domestic, community, economic, political and social violence. This is due to the fact that these groups lack financial power and resources to free themselves from abusive environment and to confront cultural practices and perpetrators” (TGNP, 2015).

Accordingly, it is recommended that the government keeps its promise of mainstreaming gender in its policies, budget and implementation of the same. It is also emphasized here that the emphasis on development of the people calls for women inclusion in the development process. This should not be mistaken for development of men only. Women and men are what constitute people. The next section focuses on the national developmental budgets for health, water and agriculture sectors for the FY 2016/17.

6.0. Analysis of Health, Water and Agriculture Development Budgets

Health, water and agriculture are key sectors affecting the lives of women and marginalized people directly. Marginalized people cannot pay for quality health services. They rely on health services subsidised by the government. They cannot afford to install a reliable water system capable of supplying water to their households. They opt for unsafe and unclean sources of water in absence of reliable public water supplying infrastructure. Marginalized people do not own advanced agricultural implements to boost agricultural production. They instead rely on government subsidised agricultural implements. Besides, they lack tools and techniques to compete in the market economy within the neoliberal context. As such, the government budgeting process needs to allocate adequate funds for the mentioned sectors to protect the lives of marginalized people and women in particular.

6.1. Health Sector

Goal 3 of SGDs is committed to ensuring healthy lives and promoting well-being for all at all ages (UN, 2015). The goal is inclusive in that the emphasis is on provision of health services to all including women, marginalized people and children. Tanzania has a long way to go to attain Goal 3 of SGDs. The Tanzanian Government budgeted Tshs 1.99 trillion (9.2% of the total budget excluding public debt service) to provide quality health services to the people for FY 2016/17. In the FY 2015/16 national budget allocated TZS 1.82 trillion (11.3%) of the national budget to the sector. Although the budget increased in monetary form (Tshs 0.17 trillion or 170 billion) and that was going to be beneficial to

the Tanzanians in need of health services, the percentage was gravely lowered to unacceptable levels (i.e. 9.2%) as per the Abuja Declaration of 2001. The Abuja Declaration requires countries to allocate 15% of their national budgets to the health sector. In other words, if the government gets more revenues from its sources, it is strongly recommended to allocate more revenues for the health sector. Thus, allocation of fewer funds for the health sector leads to inadequate and poor health services leading to the suffering of marginalized people and women in particular. Noteworthy, the government has allocated shillings 180.5 billion for purchase of medicines, medical equipment and reagents and shillings 71.0 billion for settlement of the outstanding Medical Stores Department debt as well as improvement of health services' infrastructure at all levels. However, stringent measures need to be in place to avoid dubious corruption deals, which have affected the department's performance (JMT, 2016). According to National Audit Office (NAO, 2018) significant amount of funds for health development projects remained unspent (see Table 6). The government had USD 90,229,509.65 (Tsh 200,223,748,273.9951) available for the implementation of various health development projects. The amount constituted USD 15,547,235.25 (TZS 33,704,866,845.71) of unspent funds from previous financial year and received a total USD 74,682,274.4 (TZS 161,616,252,402.8) in the FY 2016/17. A sum of USD 68,008,853.98 (TZS 148,705,727,340) was transferred to 181 implementers, who, despite the many challenges in the health sector, failed to spend USD 22,220,655.67 (TZS 49,308,745,964.51) at the end of FY 2016/17.

Table 6: Performance of Health Basket Fund (HBF) at LGA Level for FY 2016/17

| Council | Dar es salaam city (Tshs million) | | | Mbeya DC (Tsh. Million) | Morogoro DC (Tsh. Million) | Kishapu DC (Tsh. Million) | Kasulu TC (Tsh. Million) |
|------------------------------------|-----------------------------------|-----------------|---------------|-------------------------------|-------------------------------|---------------------------------|--------------------------------|
| | Temeke MC | Kinondoni MC | Ilala MC | | | | |
| Unspent funds from FY 2015/16 | 423,793,414 | 670,663,257.20 | 229,519,703 | 181,964,858.30 | 256,306,170 | 281,970,270.46 | 0 |
| Funds received | 2,732,231,000 | 3,595,370,931 | 2,427,987,000 | 696,706,000 | 924,633,000 | 654,726,262 | 416,293,000 |
| Unspent funds at the end of the FY | 81,7770,810 | 25,140,166.20 | 83,127,638 | 234,185,713.30 | 240,440,822 | 159,512,803.52 | 21,031,233 |

Source: National Audit Office, 2018

The health sector is affected by disparities and limited access across regions and socio-economic groups; poor quality of medical services, inadequate numbers of qualified workers, and weak rural health systems. The problems are primary impediments to better health outcomes in Tanzania (URT 2016a) making women suffer disproportionately. For instance, Itewe ward, Mbeya district lacks a health centre. Patients have to walk for an hour to get to the nearest health centre. Alternatively, they can use motorcycles. However, motorcycles are not suitable for pregnant women because roads are rough as shared by one key informant:

“Although motorcycle transportation is available in our village, a woman in labour cannot rely on such transportation. She will end up falling down. As such, such woman are carried in hammock beds located at the dispensary causing more suffering to them” (Shungu Mwilu, community leader, Tembela village, Mbeya DC 10th March 2018)

Some women at Kasulu ward travel over long distance in search of delivery services at the district hospital. They are oftentimes at risk of losing their unborn babies. The challenge increases mother and child mortality rates. The challenge is further explained by one of the community leaders at Nyansha ward.

“The absence of health centre at Nyansha ward is a big challenge. Pregnant women have to travel for about 5-7 kilometres to the Mlimani hospital at Kasulu town council. As such, delivering women have been dying and losing their children” (Leonard Kapalala, Community Animator, Nyansha ward, Kasulu TC, 17th March 2018).

It is even distressing that delivering women across Tanzania are required to purchase one absorbent disposable delivery mat, one infant receiver, one pairs of sterile gloves, one scalpel blade, one antiseptic soap, one pack of cotton wool, one bottle of oil, one bottle of disinfectant, five pieces of gauze, and maternity pads (a locally made fabric called Khanga is used for this case).

“A delivering woman who wants to deliver at the district hospital must purchase a delivery kit with all the required instruments such as delivery mat, soap, Khanga or Kitenge, gloves, bottle of oil, blade, and bucket. Women who cannot purchase the kit are not attended at the hospital. They end up delivering their babies outside the hospital”. (Stella Godfrey, Community Animator, Nyansha ward, Kasulu town council, 17/03/2018).

The national Five Year Development Plan has set key health targets which have to be attained by 2020. They include attaining: a) under five Mortality Rate of 45per 1,000 births; Maternal Mortality Rate of 250per 100,000 live births; life expectancy of 66 years at birth; 3% prevalence of HIV and AIDS. The key interventions include strengthening primary and referral health systems; equipping district, regional and referral hospitals with modern equipment; training health staff (short and long courses); management of Non-communicable diseases (NCDs); improving working environment for health personnel (commensurate remuneration, housing in close proximity to work premise); and finally, speed up comprehensive health care, focusing on proactive preventive medicines and timely and effective control of epidemic diseases.

It is argued here that the government’s commitment in health sector is gender neutral. The allocation of funds is likely to be diverted to projects incapable of improving the health of women and other marginalized people. Repeated participatory assessments conducted with the support of TGNP across selected districts in Tanzania have revealed astonishing findings. Overall, there is limited access to delivery kits for women, inadequate dispensaries, poor provision of health services, and lack of incinerators in medical facilities (a situation that compels mothers to carry their placenta after delivery for disposal in their homes). Other shortcomings include shortage of health workers,

inadequate medical supplies and medicines, absence of maternity wards, long distances to health facilities and lack of ambulances and referral services. The mentioned problems are coupled with unsatisfactory maternal mortality rates. Sadly, the Health Policy that aims at addressing the mentioned problems has been in place for nearly 10 years but it has not been successful in addressing those (URT, 2007). The PAR findings have further revealed poor implementation of the Health Policy of 2007 (URT, 2007) to improve women and girls' access to health and reproductive services, including neo-natal and ante-natal care, vaccination and voluntary counselling and HIV/AIDS testing. If women's health is given high priority, health of children is guaranteed. This has long-term positive effects for the nation. Likewise, the proposed measures are going to enable Tanzania attain SDG number 3 (i.e. Ensure healthy lives and promote well-being for all at all ages).

6.2. Water Sector

The UN envisions a world where governments reaffirm their commitments regarding the human right to safe drinking water and sanitation and where there is improved hygiene (UN, 2015). This vision is clearly stated in Goal 6 of SDGs that focuses on ensuring availability and sustainable management of water and sanitation for all. In short, all human beings should be provided with safe and clean water because it is their rights as human beings. A significant number of Tanzanians do not have access to clean and safe water. People with access to water include 72% of rural inhabitants (21.9 millions), 86% of inhabitants (405,095) in capital towns of regions, and 60% of inhabitants (115,760) living in capital towns of districts and small towns (Lwenge, 2016; URT 2016a). Although 4.5 millions of inhabitants living in Dar es salaam (commercial city of Tanzania) are considered to have access to water, only 155,000 customers from Dar es salaam have been connected to clean and safe water network (Lwenge, 2016). It is possible that some of the customers own large buildings which accommodate a significant number of people. Nevertheless, the majority of the 4.5 million people do not have reliable access to clean and safe water (Lwenge, 2016). Besides, Dar es salaam is home to unplanned settlement with slum-like living conditions.

The Government of Tanzania had budgeted Tshs 1.02 trillion equivalent to 4.8% of the total budget excluding public debt service. The funds allocated for the water sector in FY 2016/17 doubled as compared to those allocated for the previous FY. In monetary form the funds increased by Tshs 446.5 billion. In FY 2015/16, the government allocated TZS 573.5 billion which was equivalent to 3.6% of the national budget to the water sector, slightly increased from 3.35% in 2014/15 national budget. Thus, the percentage of funds for water had increased by 1% in the overall government budget. The funds were used for construction and rehabilitation of water infrastructure for both rural and urban areas; settlement of the contractors' outstanding claims and implementation of the Water Fund Program. Water Development projects are implemented under Water Sector Development Programme (WSDP). However, structural challenges make the government and its agencies fail to utilize the entire funds available (see Table 7). According to NAO (2018) Tshs 327,444,233,944.32 were available for the implementation of various water development projects in the FY 2016/17. The amount includes Tshs 4,278,235,021 that

remained unspent from previous financial year. Yet at the end of the financial year (30th June 2017), Tsh 9,967,525,081.56 remained unspent. That means the government failed to implement water development projects worth the amount. Poor implementation of such projects severely affected women and other marginalized people.

Table 7: Performance of Water Sector Development Program (WSDP) at LGA Level for FY 2016/17

| Council | Dar es salaam city (Tshs million) | | | Mbeya DC (Tsh. Million) | Morogoro DC (Tsh. Million) | Kishapu DC (Tsh. Million) | Kasulu TC (Tsh. Million) |
|------------------------------------|-----------------------------------|---------------|--------------|-------------------------|----------------------------|---------------------------|--------------------------|
| | Ilala MC | Kigambonii MC | Kinondoni MC | | | | |
| Unspent funds from FY 2015/16 | 695,712,487 | 0 | 75,823,847 | 886,721,650 | 659,876,689 | 75,479,955 | 0 |
| Funds received | 49,745,078 | 45,000,000 | 109,751,241 | 90,743,270 | 2,696,468,182 | 191,919,530 | 243,322,875 |
| Unspent funds at the end of the FY | 501,427 | 16,500,000 | 22,045,770 | 654,147,724 | 25,641,700 | 23,430,622 | 13,249,212 |

Source: National Audit Office, 2018

PAR findings in 2016 across all selected areas highlighted that women spend a lot of time searching water for domestic use. The distance to water points as proposed in the national water policy (400 m) has not been met across the country. For example, there is no water point at Mngazi village, Morogoro district. Women and girl children at the village walk a distance ranging from 500 metres to 1km to access water at River Mngazi. They are often times sexually abused on their way back home. The girls are subjected to childhood pregnancy as explained by one of the key informants:

“...The environment around the rivers is not safe. The river is surrounded by bushes, which serve as hideouts for dangerous animals and people. For example, one of the women was raped by a group of men who were hiding in bushes and raped her on her way back home. She died without any help”(Zaituni Mgombela, community leader, Mngazi ward, Morogoro DC, 13/03/ 2018)

Women and girls at Bunambiyu ward, Kishapu DC, walk two to three hour to access water from rivers and springs. The challenge is explained by one of the female key informant:

“We walk long distances to fetch water. We are not assisted by men who lavishly spend their time at village centres. However, women are badly beaten by their husbands for returning late from the water sources. Men accuse women for infidelity in their marriage. Women and girls who travel over long distances to the water sources are raped on their way to and from the water sources. Some women have been divorces for spending too much time fetching water. Men need to understand

that there are long queues at the river which delay women at the water source,”
(Undisclosed key informant, 15/03/2018).

The villagers also fetch water from unreliable ditches, which are not safe for human consumption. The water from such sources is used for drinking, cooking and other domestic uses. The ditches are also used by domestic animals such as cattle. Some living pests in such sources can be observed with bare eyes. As a result, the villagers are always, as shared through FGDs conducted on March, 2018, subjected to waterborne diseases such as typhoid and diarrhoea. Accessibility to water as used by the government does not necessarily mean one is connected to tap water. This brings us to a conclusion that the majority of Tanzanians and women in particular spend and waste a lot of time fetching water. The time would have been used in productive activities. This is even more challenging as Tanzania attempts to industrialize its economy. Women who spend their time searching for water cannot fully participate in such an economy. Besides, people and industries cannot thrive in a context where there is scarcity of water. Water is an important ingredient for people’s lives and for industrial operations.

Gender mainstreaming needs to be an important component in prioritizing funds for water projects because improved water and sanitation facilities decrease the spread of diseases and time and effort spent by women and girls in fetching water for their households. The National Water Policy of 2002 states that water points should be within the radius of 400m from each household or at walking distance which does not exceed 30 minutes. The mentioned goal has not been attained as revealed by TGNP PAR findings conducted since 2012. This also holds true for other regions of Tanzania as recently revealed by the government (Lwenge, 2016). Young girls are denied a valuable opportunity to attend schools properly. Likewise, adult women are denied opportunity to engage into income generating activities. This subjects women to patriarchal dependence and gender based violence (Madaha, 2012). This situation has also been revealed elsewhere in the world. For instance, according to UNDP (2015:11),

“...there continue to be pronounced imbalances across genders, reflecting local values, social traditions and historical gender roles. Care work includes housework, such as preparing meals for the family, cleaning the house and gathering water and fuel, as well as work caring for children, older people and family members who are sick. Across most countries in all regions, women work more than men. Women are estimated to contribute 52% of global work, men 48%...”

It is thus underscored here that water, as acknowledged in the National Water Policy of 2002, is essential in enabling Tanzania to achieve Vision 2025 through eradication of poverty, attainment of water and food security, sustaining biodiversity and sensitive ecosystems (URT, 2002). The bottom line is that all measures aimed at increasing access to water need to take into considerations gender issues to ensure that both women and men benefit and gender oppression is not perpetuated. The government needs to allocate more funds for water projects.

6.3. Agriculture, Livestock and Fisheries Sector

Agriculture is of paramount importance to the welfare of the human race in that agriculture is at the heart of food security globally. Agriculture needs to provide adequate and reliable supplies of safe, healthy and nutritious food. Agriculture is a source of livelihoods for billions of people and smallholder farmers in particular. The sector provides people with employment and income and as a result contributes to the larger goal of economic and community development (OECD/FAO, 2016). According to UN (2015) member states are required to devote resources for developing rural areas and sustainable agriculture and fisheries, supporting smallholder farmers, especially women farmers, herders and fishers in developing countries, particularly least developed countries. Specifically, SDG Goal 2 targets to end hunger, achieve food security and improved nutrition and promote sustainable agriculture. Similar views are shared by FAO, IFAD and WFP (2015) which acknowledge that inclusive growth has to be given high priority because doing so provides opportunities for those with scanty assets and inadequate skills and rural smallholder farmers in particular. Governments and other development stakeholders need to strengthen productivity of scanty resources held by smallholder farmers. To facilitate inclusive growth, the government and other stakeholders need to, among other things, set aside funds to enable farmers to make their small farms more productivity through commercial farming. Further, there should be promotion of rural economic integration through creation of well-functioning markets.

Within the mentioned milieu, it is underscored here that the government of Tanzania needs to allocate enough funds for agricultural development by specifically targeting grassroots men and women. Agriculture employs 65.5% Tanzanians. The sector provides 100% of country's food requirements whenever there is adequate rainfall. Poor investment in the sector leads to overreliance on rain-fed agriculture. It accounted for 29.1% of GDP in 2016 and 30.1% in 2017 (Tizeba, 2017, 2018). There was a slight increase from that of 2015 (29%), 2014 (28.9%) and 2012 (24.8%). The highest contribution of the sector was in year 2013 amounting to 31.2%⁶ of the GDP. The annual GDP growth rate of the agriculture sector for 2016 was only 2.1% compared to 2.3% for 2015, 3.4% for 2014 and 3.2% for 2013 (Tizeba, 2017; Salum, 2014, 2015; Wasira, 2015; Chiza, 2014). Table 8 presents more details on agricultural growth from 2000 to 2017.

Table 8: Annual GDP Growth of Agriculture Sector from 2000 to 2017

| Year (20..) | 00 | 01 | 02 | 03 | 04 | 05 | 06 | 07 | 08 | 09 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
|----------------------------|-----|-----|-----|-----|-----|-----|-----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Annual Economic Growth (%) | 4.5 | 4.9 | 4.9 | 3.1 | 5.9 | 4.3 | 3.8 | 4 | 4.6 | 4.9 | 4.2 | 3.6 | 4.3 | 3.2 | 3.4 | 2.3 | 2.1 | 3.1 |

Sources: Ministry of Finance and Planning and Ministry of Agriculture, Livestock and Fisheries

⁶ However, this figure is controversial. Firstly, the budget speech for year 2014/2015 by the same Ministry claims that the contribution of agriculture sector to the GDP was only 24.7%. On the contrary, the figure presented by the World Bank is only 23.8%.

The annual growth of agriculture for year 2016 remains the lowest for the past 17 years. The growth rate is below standards and hinders progress of the country toward a middle-income status by 2025. At least 6% to 8% annual GDP growth rate for the agriculture sector is required for the country to attain a middle-income status (URT, 2013; URT, 2016a). Agricultural sector has implications on several things, among others, employment for the people, availability of raw materials for industrial sector, attainment of food security and quality nutrition, contribution to national GDP and time value of money (TVM).

Although the contribution of the sector is significant (i.e. an increase of nearly 5%), the government allocates a small proportion of government's funds to agriculture. For financial year 2016/17, the Government allocated 1,560 billion equivalent to 5.28% of the total budget (URT, 2016b). Although the budget had increased in monetary terms compared to previous years, its percentage within the entire national government budget remained below the Maputo Declaration on Agriculture and Food Security target. The Maputo declaration requires each country to allocate at least 10% of the national budget to agriculture development. The situation is worse than the previous two FYs: for instance, Tshs 1,001.4 billion equivalent to 4.45% of the national budget was set aside for the agricultural sector in FY 2015/16. And 5.46% (Tshs 1,084.7 billion) of the national budget for FY 2014/15 was allocated to agriculture. It is underscored here that agriculture provides raw materials for the industrial sector in Tanzania. According to URT (2016a) 65% of inputs to the industrial sector are from the agricultural sector. Yet, the industrial sector has not been able to consume all of the agricultural produces. For instance, most of the agricultural exports are in raw forms, mainly due to a weak agro-processing industrial base. This is an area which needs further development.

Noteworthy, the national budget for FY 2016/17 set aside funds to transform and strengthen agriculture, livestock and fisheries sector through value addition, promotion of industrialization, commercialization, elimination of nuisance levies and fees, increasing availability of farm implements and inputs, linking farmers to reliable market and increase adequate extension services. The major strategy in addressing this was to strengthen the Tanzania Agriculture Development Bank (TADB) in order to provide affordable loans to transform the subsistence agriculture into commercial farming. In the year FY 2016/17, the TADB extended its services to regional level across the country. The government is commended for setting aside funds to facilitate elimination of nuisance levies and fees, increasing availability of farm implements and inputs, linking farmers to reliable market and increase adequate extension services. The measures benefitted marginalized peasants including women and men. However, the funds set aside for such ambitious projects are not enough. Besides, the funds allocated were not received by different government agencies. A close look at some of the audited agricultural projects can provide a good picture.

The National Treasury, as shared by the NAO, managed to collect USD 4,218,560.28 (Tshs 9,361,194,080.05) for the implementation of several agricultural programs under Agricultural Sector Development Programme (ASDP) in the FY 2016/17. ASDP Basket Fund is financed by contributions and loans from the Embassy of Ireland, IDA, and

International Fund for Agricultural Development (IFAD) and Japan International Cooperation Agency (JICA). However, only USD 344,849.35 (Tshs 765,237,777.69) of the fund released in the FY 2016/17 was utilized for the implementation of the agricultural development programs leaving USD 3,873,710.93 (Tshs 8,595,956,302.36) unspent. Fifty six LGAs, scattered across the country, spent Tshs 9,177,271,288 out of Tshs 14,496,390,704.20, which was available during the FY 2016/17. The LGAs received Tshs 1,148,002,923 from the National Treasury in the FY 2016/17 but had funds worth Tshs 13,348,387,781.20 that had not been spent from previous financial years. Sadly, the LGAs failed to spend Tshs 5,319,119,416.20 which equivalent to 37% of the funds available (NAO, 2018). Although the government has a large and expensive structure (as reflected in the recurrent expenditure) to support implementation of ASDP, it fails to utilize all of the funds received (see Table 9). Unreleased funds lead to incomplete and poor implementation of agricultural development projects and programs. As such, there is more suffering to marginalized women.

Table 9: Performance of Agricultural Sector Development Program (ASDP) at LGA Level for FY 2016/17

| Council | Mbeya DC (Tsh. Million) | Morogoro DC (Tsh. Million) |
|------------------------------------|-------------------------|----------------------------|
| Unspent funds from FY 2015/16 | 250,000,000 | 1,009,000,000 |
| Funds received | 0 | 0 |
| Unspent funds at the end of the FY | 214,400,420 | 0 |

Source: National Audit Office, 2018

Women are the main producers of the agricultural labour force. Over 90.4 per cent of active women in Tanzania are engaged in agricultural activities, producing about 70 per cent of the country's food requirements. Yet, benefits derived from the sector are mostly enjoyed by men because of patriarchy (URT, 2013; URT, 2016a). The 2018 PAR findings at the field sites highlight that, community members from across all selected district heavily rely on peasantry.

First, participation of women in decision making in agriculture is insufficient. Participation of women in the sector across the four districts is affected by patriarchy as supported by PAR findings. A key informant at Bunambiyu ward, Kishapu district said:

“A lady was killed and thrown at the road side on her way home from her farm. No one cares whenever women are killed. They are also subjected to GBV, if they return home late due farming exercise (Martha, Butuyu group chairperson, Bunambiyu ward, March, 2018).

The statement highlight that women who oppose oppressive systems in agriculture are subjected to the worst form of GBV including death. Similar views were shared at Nyansa ward, Kasulu town council. Women at the council are outnumbered by men in decision-making bodies. Customs and traditions of the *ha* ethnic group socialize women to serve as obedient listeners and implementers of men's decisions. The situation prevails across all levels including household and community levels. The situation is further highlighted by the following statements from one of the key informants:

"...men always say that it is better to seek membership in a political party with a male candidate rather than to elect a woman. One of the qualified female contestants for the position of street chairperson, experienced opposition from men and was not elected in 2005. Such rhetorics led to an election of an alcoholic man who failed to attain any progress for the street". (Matrida J. Mbonye, Community Animator, Nyansa ward, Kasulu, 17th March 2018).

"...Men are involved in decision making bodies because women have no such capability. The few women in such positions are appointed through special seat arrangements. They cannot win in an election because Ha society socialize men to be decision makers and women as obedient implementers of such decisions", (Leonard Kapalata, Community Animator, Nyansa ward, Kasulu, 17th March 2018).

Women at Mngazi ward, Morogoro district loose ownership of their properties because of similar oppressive customs and traditions. The situation is summarized in the following statements.

"...One of the women in the village managed to get a surplus of maize in the last agricultural season. The lady and her family lived in a muddy grass roofed house. She sought for an advice from her husband to build a good house for the family. She had an intention of building a house roofed with iron sheet and a concrete floor from an income gained from the surplus. The husband refused because the advice was initiated by his wife. However, the husband travelled and stayed away for a month. The wife made use of the opportunity to build a new house with an iron roof and a concrete floor. Upon his return, the husband found a new improved house. He refused to stay in that house for sometimes. He later on, agreed to move into the new house after his wife and children tirelessly pleaded him to do so," (Fatma Kamwana, community Animator, Mngazi ward, 15 March, 2018).

"...a husband of one of the ladies passed away. The lady had children. However, all of the wealth that she acquired with her deceased husband was taken by her husband's relatives. Women in her village are not allowed to speak and leave the house for three months. The time was used by the relatives of her husband to share the wealth including the house among themselves. The woman was evicted from the house and returned to her parents' residence. This happened at Sesenga village" (Swalehe Kapilima, community animator Mngazi ward, 15 March, 2018)

There was no any action taken by local activists to address the issue.

Second, there was a challenge with the provision of agricultural inputs and equal participation of men and women in the distribution of inputs experience structural

challenges. Smallholder farmers at Itewe ward in Mbeya district had trouble in accessing agricultural inputs on time. A key informant at the ward said that:

“Agricultural inputs are often times not available whenever they are needed. As such, the farmers fail to apply the required inputs at the time when they are required to do so. Failure to access such inputs on time, severely affects production. Business people engage in illegal practice of delaying sale agricultural inputs in an attempt to escalate prices and earn more profits” (Steven Philemoni, member of the main group, 10th March 2018, Tembela village, Mbeya district)

High operational expenses for agricultural production make it harder for smallholder farmers to earn a living. A reasonable price for a bag of maize (equivalent to 6 buckets of 20 litres) is only Tsh. 30,000. Middlemen force smallholder farmers to add two extra buckets of 20 litres for the same price. The finding is further explained by one of the community animators:

“...we buy agricultural inputs at escalated prices despite the fact that we are the ones who produce such seeds as smallholder farmers. The measurements used by the middlemen are unfair. The practice entraps smallholder farmers and their offspring into extreme poverty” (Jumane Namolela, member of the main group, 10th April 2018, Tembela village, Mbeya district)

The government has set price for the agricultural implements. However, businessmen ignore such prices to gain illegal profits. The price for urea, among other things, is Tshs. 42,000/- per bag. Price of the same in the market is Tsh. 60,000. LGAs at the village and ward level have done little to contain the illegal practice. Community mapping at Bunambiyu ward, Kishapu district highlighted that insecticides supplied to the peasants are of poor quality. For that reason, the peasants purchase large quantities of such insecticides and use them repeatedly before harvesting. The practice increases operational expenses. The finding is further highlighted by one of the community animators:

“Agricultural inputs are given to those with power and money earlier because they have lobbying capabilities. Marginalized men and women gain access to such inputs at a later time after they have already engaged in the farming exercise”. (Edina Sospeter, Community Animator, 17th March, 2018, Nyansha ward, Kasuluu TC)

Overall, the situation at Mngazi Morogoro is not an exception. Accessibility to agricultural inputs gravely interferes with agricultural production across all districts in Tanzania. Specific measures for gender mainstreaming, need to be spelled out because promotion of industrialization, commercialization and provision of affordable loans through TADB are likely to leave marginalized women out. The reason being that the majority of women, especially in rural areas, do not own land and capital.

Another issue which affects farmers and livestock keepers is the land issue. The Government has set aside funds to address challenges in the land sector including disputes between farmers and pastoralists, villages and national reserves, investors and residents, noncompliance with land laws, and failure to develop farms and plots. The Government budgeted Tshs 5.0 billion for establishing Land Compensation Fund in the FY 2016/17; shillings 13.0 billion for land demarcation; and shillings 8.8 billion for acquisition of land survey equipment. In addition, a three years program to address land

ownership issues including establishing an effective land registry had been designed and shilling 33.4 billion has been budgeted for implementing the program. The mentioned strategies constituted a bold step towards addressing long-time unresolved issues. Although the mentioned steps are important, the government needs to ensure gender discrimination issues are addressed and that gender equality is ensured. In absence of such measures, patriarchal exploitation can be formalized and women, due to patriarchal culture, are likely to remain marginalized without owning any key resource. This view is also shared by FAO, IFAD and WFP (2015), which argue that inclusive growth is a necessity in poverty reduction and economic growth especially where emphasis is on the promotion of equitable access to food, assets and resources, particularly for poor people and women, to develop their potentials.

This article continues to bring to the attention of the government and other key stakeholders that women, mostly poor marginalized women and girls, provide labour force in agricultural production which feed the country's people and boosts economic growth. It is thus dangerous for the women to suffer from problems such as lack of farm inputs and lack of right to own land and lack of access to financial services. This severely limits development of women and increases their dependency to men. Consequently, the welfare of the entire country is at stake.

7.0. Conclusion

The article has examined whether the development national budget of Tanzania incorporates all issues and challenges brought up at the grassroots level including those raised by marginalized people and women in particular. The article also examined whether the budget matches with government's long-term plans at the national level including SDGs by scrutinizing explicit and implicit government priorities. The process has employed socialist feminist and social economics perspectives. The two perspectives can add value to women's and feminist movement by stirring grassroots activists to carry out budget analysis and tracking, focusing on a variety of key people centred priority issues. Within this context, communities can be helped to examine local challenges and apply local mechanisms to address them to foster social gender transformation and women empowerment to challenge patriarchy and neo-liberalism.

Largely, the analysis of the national budget reveals that development budgets and the budgeting process are not gender sensitive. The government, among other things, is determined to industrialize the country to attain a middle-income status by year 2025 by employing orthodox economics. However, such efforts undermine livelihoods of marginalized people and women in particular. The government, among other things, set aside inadequate funds to address well-known challenges that women and other marginalized people experience. Besides, structural inadequacies block the government from fully utilizing available funds for the implementation of development projects. As such, marginalized people and women in particular disproportionately suffer as highlighted by PAR findings. Although industrial development may take place, this kind of approach will result into increasing gap between the rich and the poor whereby there will be more marginalization of grassroots people. In short, government's approach and

conduct approach contradicts the view of the late President Nyerere who argued that, “development is development of people not things.” In other words, it is sad to acquire material wealth at the expense of the livelihood of the majority of Tanzanians. Industrialization and other similar development approaches need to be people centred by granting all equal access to country’s resources.

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