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TANZANIA

PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY (PEFA) GENDER RESPONSIVE PUBLIC FINANCIAL MANAGEMENT ASSESSMENT REPORT 2026

Final Report

20-04-2026

Tanzania

Supplementary Framework
Gender Responsive Public Financial Management Framework
(PEFA Gender)

April 2026

The PEFA Secretariat confirms that this report meets the PEFA quality assurance requirements and is hereby awarded the '**PEFA CHECK**'.

PEFA Secretariat
April 21, 2026

Abbreviations and Acronyms

ADP	Annual Development Plan
BER	Budget Execution Report
BCG	Budgetary Central Government
CAG	Controller and Auditor General
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
FY	Fiscal Year
FYDP	Five-Year Development Plan
GBV	Gender-Based Violence
GRB	Gender Responsive Budgeting
GRPFM	Gender Responsive Public Financial Management
HESLB	Higher Education Students' Loans Board
LAAC	Local Authorities Accounts Committee
LGA	Local Government Authority
MDAs	Ministries, Departments, and Agencies
MTEF	Medium-Term Expenditure Framework
MoF	Ministry of Finance
PAC	Public Accounts Committee
PA&OBs	Public Authorities and Other Bodies
PAYE	Pay As You Earn
PBC	Parliamentary Budget Committee
PBG	Plan and Budget Guideline
PEFA	Public Expenditure and Financial Accountability
PFMRP	Public Financial Management Reform Programme
PIM	Public Investment Management
PIM-OM	Public Investment Management – Operational Manual
PO-PI	President's Office – Planning and Investment
PRSP	Poverty Reduction Strategy Paper
SGR	Standard Gauge Railway
TASAF	Tanzania Social Action Fund
TGNP	Tanzania Gender Networking Programme
TVET	Technical and Vocational Education and Training
UHIF	Universal Health Insurance Fund
VAT	Value Added Tax

Exchange Rate
Exchange rate effective as of 2 February 2026 (Source: Bank of Tanzania)
Currency unit = Tanzanian Shilling (TZS)
USD1.00 = TZS 2,547.99

Fiscal Year
2025/26

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1. INTRODUCTION

1.1. Purpose

The Government of the United Republic of Tanzania has continued to implement successive Public Financial Management (PFM) reform programmes aimed at strengthening the effectiveness, transparency, and accountability of its PFM systems. The current reform programme, the Public Financial Management Reform Programme VI (PFMRP VI, 2022–2027), builds on previous reforms and includes improvements in financial reporting, audit follow-up, public procurement, and macro-fiscal management. PFMRP VI identifies Gender Responsive Budgeting (GRB) as a cross-cutting reform priority.

In this context, the PEFA Supplementary Framework for Assessing Gender Responsive Public Financial Management (GRPFM, 2020) provides a standardised methodology to independently assess the integration of gender considerations into Tanzania's public financial management system across the budget cycle.

The assessment results are intended to:

- establish a baseline on gender-responsive PFM practices in Tanzania;
- inform the design and implementation of ongoing reforms under PFMRP VI, including the mainstreaming of GRB;
- inform the development of a GRB Action Plan;
- strengthen institutional capacity to integrate gender considerations across the budget cycle; and
- facilitate evidence-based dialogue among the Ministry of Finance, Parliament, oversight institutions, sector ministries, and development partners.

1. 2 Methodology

This assessment represents the first application of the PEFA GRPFM framework in Tanzania. It was conducted using the PEFA Supplementary Framework for Assessing GRPFM (2020), developed by the PEFA Secretariat. The assessment was undertaken as a government-led self-assessment, with technical assistance provided by Mancala Consultores. The assessment was financed by the Foreign, Commonwealth and Development Office (FCDO), through the British High Commission in Dar es Salaam.

It followed PEFA methodological requirements and applied the standard PEFA approach to evidence collection, scoring, and reporting. The assessment is based on documentary review and consultations with relevant government institutions. The assessment adopted a participatory approach, involving key government entities and oversight institutions. Evidence was collected through two in-country missions, which combined consultations with relevant institutions, targeted capacity-building activities on the GRPFM framework, and data collection through document review, interviews, and workshops (see Annex 1I: list of consulted institutions and participants).

Methodological note on sources and translation: All page references in this report correspond to the official published versions of the cited government documents. Where documents were issued in Kiswahili, the original version was used as the authoritative source. For analytical purposes, an English working translation of the FY 2024/25 Budget Speech of the Ministry of Community Development, Gender, Women and Special Groups was prepared by Mancala Consultores (2 February 2026). This translation is not official and is available upon request as supporting evidence.

Scope and coverage:

All nine indicators of the PEFA Supplementary Framework for assessing GRPFM were applied. The assessment focuses on the central government, including Ministries, Departments, and Agencies (MDAs), as well as key oversight and accountability institutions, notably the Legislature and the Office of the Controller and Auditor General (CAG). Autonomous and semi-autonomous Public Authorities and Other Bodies (PA&OBs) of the Government of Tanzania Mainland are not covered by the assessment. The primary government units covered by the assessment are presented in Table 1.

Budgetary units	Budgetary units
Ministry of Agriculture	Ministry of Works
Ministry of Communication and Information Technology	Ministry of Lands, Housing and Human Settlements Development
Ministry of Community Development, Gender, Women and Special Groups	Ministry of Livestock Development and Fisheries
Ministry of Constitutional and Legal Affairs	Ministry of Minerals
Ministry of Defence and National Service	Ministry of Natural Resources and Tourism
Ministry of Education, Science and Technology	Ministry of Transport
Ministry of Energy	Ministry of Water
Ministry of Finance	National Audit Office of Tanzania
Ministry of Foreign Affairs and East Africa Cooperation	Parliament of Tanzania
Ministry of Health	Presidents' Office Planning and Investment
Ministry of Home Affairs	Prime Minister's Office
Ministry of Industry and Trade	Prime Ministers' Office Regional Administration and Local Government Authorities
Ministry of Information, Culture, Arts and Sports	Vice President's Office

Years Covered:

Country fiscal year:	2025/26
Last three fiscal years covered:	2022/2023, 2023/2024, 2024/2025
Next fiscal year – Last budget submitted to Parliament covered	2025/2026
Time of assessment (planned cut-off for data analysis):	25/02/2026

Timeline:

Task	Deliverable	Date(s)
Preparatory work		
Draft concept note sent to PEFA secretariat	Draft concept note	06 March, 2025
Submission of revised concept note	Revised Concept note	18 March 2025
Field work		
Workshop 1 (Dodoma): methodology and data collection	Capacity building workshop	January 2026
Data collection and interviews	Evidence collected	December 2025 – February 2026
Workshop 2 (Arusha): validation and way forward	Validation workshop	February 2026
Post–field work		
Peer review	Revised draft	First half of March 2026
Final report to authorities	Final report	Second half of March 2026
Submission of final revised report	Revised Final report	20 April 2026
Publication of the report	Published report	Second half of May 2026
Planned post–PEFA GRPFM assessment activity		
Development of a GRB Action Plan	Action Plan developed	End of March 2026

Team Members:

The PEFA GRPFM assessment was conducted between December 2025 and March 2026 as a government-led exercise under the Ministry of Finance of the United Republic of Tanzania, with technical assistance provided by Mancala Consultores. Assessment management, oversight, and quality assurance arrangements were established in line with PEFA requirements. The institutions and individuals involved in conducting, overseeing, and reviewing the assessment are presented below.

NAME, POSITION AND ORGANISATION	ROLE
Oversight team	
Moses Dulle, Director Ministry of Finance	Chair of the oversight team
Denis Mihayo PFM Expert, Ministry of Finance	Oversight team member
Zabdiel Kimambo – Governance Adviser and current Senior Responsible Owner (SRO) of the PFM Programme, FCDO	Oversight team member
Ms. Kete Stanslaus, Programme Manager, FCDO	Oversight team member
Simon Moshy, Programme Coordinator, UNDP	Oversight team member
Prosper Moshi, Head of Finance, FCDO	Oversight team member
Assessment team	
Elías Gonzalo, Project Manager, Mancala Consultores	Project manager
Margarita Ozonas Marcos, international consultant, GRB expert	Team leader
Paulina Mrosso, national PFM expert	PFM expert
Nasra Issa, junior consultant, data assistant	Data assistant
Peer reviewers (for both CN and Final Report) – Name of organization	
Mona El-Chami	Peer review team member
Srivinas Gurazada - PEFA Secretariat	Peer review team member
Joseph Daniel Dalibon - PEFA Secretariat	Peer review team member
Chimvano Jacquiline Thawani - PEFA Secretariat	Peer review team member

1.3. Background

This section outlines Tanzania's progress in seven key areas: (i) Trajectory of GRB in Tanzania,(ii) legal framework, (iii) institutional structures, (iv) coordination mechanisms, (v) stakeholder capacity, (vi) service delivery impact, and (vii) the role of civil society.

I. Trajectory of GRB in Tanzania

GRB in the United Republic of Tanzania began in the mid-1990s, following the 1995 Beijing Platform for Action, with advocacy led primarily by the Tanzania Gender Networking Programme (TGNP). During the 2000s, civil society and development partner engagement contributed to the initial formal recognition of GRB, as gender considerations were increasingly reflected in national policy and budget dialogue processes, including the Poverty Reduction Strategy Papers (PRSPs) and sector policy discussions. During the 2010s, GRB became a recurring item on the national policy and budget agenda, as civil society–led budget dialogues supported recurrent gender analysis of the national budget and GRB was regularly discussed in sector reviews, working groups, and budget support discussions. In the 2020s, GRB has been formally embedded in the Public Finance Management Reform Programme (PFMRP) Phase VI (2022/23–2026/27) and operationalized through the annual Plan and Budget Guidelines (PBGs), which include a dedicated section on GRB. The Government's stated intention to reinforce the formal institutionalization of gender-responsive PFM provides the basis for undertaking the GRPFM assessment to establish a performance baseline and inform ongoing reforms.

II. Key Policy and legislative Framework for Gender Equality in Tanzania are as follows:

- **National Gender and Women Development Policy (2023)** and its implementation strategy, which provides the main policy framework for gender mainstreaming across government policies, programmes, and budgets in Tanzania[1]
- **The Third National Five Years Development Plan (FYDP III) (2021/22–2025/26)**, which recognises gender equality as a cross-cutting issue and integrates gender considerations into national development priorities, including human development, economic transformation, and social inclusion[2].
- **The Second National Plan of Action to End Violence Against Women and Children (2024/25 – 2028/29)[3]** for Mainland Tanzania, which **provides** a coordinated framework for the prevention of and response to gender-based violence through multi-sectoral engagement and updates the previous Plan[4] in this field.
- **Generation Equality Forum commitments (since 2021)**, under which Tanzania has committed to advancing gender equality, including through engagement in the Economic Justice and Rights Action Coalition[5].
- **International and regional commitments**, including the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (Maputo Protocol).
- **Note:** Zanzibar operates under a separate gender policy and planning framework, which runs in parallel to the national framework applicable to Mainland Tanzania[6]

Key Legislation relevant to gender equality

- **The Constitution of the United Republic of Tanzania**, which provides for equality before the law and prohibits discrimination on the basis of sex.
- **The Law of Marriage Act (1971)**, which governs marriage and family relations and remains relevant to gender equality in household and marital contexts.
- **The Sexual Offences Special Provisions Act (1998)**, which strengthens legal protections against sexual violence, particularly for women and children.

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[1] National Gender and Women Development Policy (2023). Available at: www.jamii.go.tz

[2] National Five Year Development Plan 2021/22–2025/26. United Republic of Tanzania, Ministry of Finance and Planning. Available at: https://tanzaniagoaltrack.nbs.go.tz/content/platform/tanzania/five-year-plan.pdf

[3] The Second National Plan of Action to End Violence Against Women and Children (2024/25 – 2028/29). Available at: www.jamii.go.tz

[4] *National Plan of Action to End Violence Against Women and Children (NPA-VAWC 2017/18–2021/22). United Republic of Tanzania, Ministry of Health, Community Development, Gender, Elderly and Children.* Available at: https://www.jamii.go.tz/uploads/documents/sw-1739175592-NPA-VAWC-II.24.25.pdf

[5] *Mid-Point Moment Report on Generation Equality Forum Commitments. United Republic of Tanzania. Available at:* https://www.jamii.go.tz/uploads/documents/sw-1721737416-URT%20Midpoint%20Moment%20Report%2000.pdf

[6] Zanzibar has its own institutional and legal framework for gender equality, including the Zanzibar Gender Policy (2016), the Zanzibar Development Plan (ZADEP) 2021–2026, and the Zanzibar National Plan of Action to End Violence Against Women and Children (2017–2022). These instruments apply specifically to Zanzibar and do not replace the national policy and legal framework applicable to Mainland Tanzania.

- **The Anti-Trafficking in Persons Act (2008)**, which addresses trafficking-related offences and victim protection.
- **The Legal Aid Act (2017)**, which regulates the provision of legal aid services and supports access to justice, including for women and vulnerable groups.
- **The Law of Child Act (2009 revised edition of 2023),** which provides the legal framework for the protection, care and development of children in Mainland Tanzania.

Budget and planning frameworks supporting gender equality

- **The Budget Act No. 11 of 2015**, which provides the overarching legal framework for the preparation, approval, and execution of the national budget.
- **Plan and Budget Guideline for 2024/25**, which support the mainstreaming of gender considerations across sector policies and programmes through the annual planning and budgeting cycle.

III. Institutional Structures

GRPFM in Tanzania is embedded within the existing PFM framework, which includes the following key institutions:

- **Ministry of Finance:** Leads budget formulation and execution, and oversees Public Financial Management reforms under the Public Financial Management Reform Programme (PFMRP).
- **President's Office – Planning and Investment:** Responsible for national development planning and coordination of investment and strategic priorities, including cross-cutting policy objectives such as gender, which inform sector plans and the MTEF.
- **Ministries, Departments, and Agencies:** Responsible for translating national policies and priorities into sector plans, budgets, and service delivery.
- **Parliament:** Exercises legislative oversight over public finances, including approval of the budget and review of audit reports.
- **Controller and Auditor General:** Provides independent external audit of public accounts and reports audit findings to Parliament.
- **Local Government Authorities:** Implement a significant share of public expenditure at the sub-national level within the national PFM framework.
- **Government of Zanzibar:** Operates a semi-autonomous PFM system within the Union structure, with institutional linkages to the mainland framework and varying degrees of integration of cross-cutting policy priorities, including gender.

IV. Coordination Mechanisms

The preparation of MDA budgets is led by Budget Officers within each institution. While Gender Focal Persons are formally designated across MDAs, their involvement in the budget formulation process is not supported by an established coordination framework. The absence of structured engagement mechanisms, clear roles, and reporting lines limits the systematic integration of gender considerations into budget proposals. Consequently, the implementation of GRB remains fragmented and dependent on ad hoc initiatives rather than institutionalised practice.

V. Stakeholder Capacity

Capacity to implement and monitor GRB remains limited across MDAs, with uneven technical skills to apply gender analysis, align budget allocations with policy commitments, and track gender-related results. Weak monitoring arrangements, resource constraints for gender-focused programmes, and limited coordination with civil society and development partners continue to affect implementation. These observations are informed by MDAs consultations conducted for the GRPFM assessment.

Some capacity-building activities on GRB have been conducted; however, these efforts remain non-systematic and are not yet embedded in a structured, government-wide programme. The Government has nevertheless expressed a clear commitment to strengthening GRB capacity, including through targeted training linked to the 2026/2027 Budget Guidelines and pilot implementation in selected institutions[7]

VI. Impact on Service Delivery

As at the time of the assessment, evidence of progress was identified primarily at the output level in relation to selected MDA programmes, as reflected in the findings of GRPFM indicator 5.2. However, no structured gender impact evaluations of service delivery were identified, nor was there evidence systematically linking programme outputs to broader gender equality outcomes.

While outcome-level statistics relevant to gender equality are available at national level, these data are not yet systematically integrated into performance monitoring frameworks to assess the contribution of budget interventions to measurable changes in gender-related outcomes.[8]

VII. Role of Civil Society

Civil society has played a key role in advancing GRB in Tanzania, with the Tanzania Gender Networking Programme (TGNP) providing continuous and sustained engagement since the early 1990s. From its inception, TGNP has consistently contributed to national policy and budget processes through advocacy, recurrent gender analysis of the national budget, and the organization of GRB budget dialogues involving government and development partners. TGNP also produces regular budget analyses and position papers assessing public resource allocations from a gender perspective[9].

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[7] Government of the United Republic of Tanzania, *"Serikali yalenga kupunguza pengo la kijinsia kupitia mifumo ya bajeti"*, statement by the Deputy Permanent Secretary, Ministry of Community Development, Gender, Women and Special Groups, Dodoma, 17 February 2026. Available at: https://www.jamii.go.tz/news/serikali-yalenga-kupunguza-pengo-la-kijinsia-kupitia-mifumo-ya-bajeti?

[8] See: National Bureau of Statistics Tanzania (2023). *Gender Dimension in Tanzania 2025: Thematic Report of the 2022 Population and Housing Census*. Dodoma: NBS. Available at: www.nbs.go.tz ; National Bureau of Statistics Tanzania (2018). *Women and Men: Facts and Figures 2018*. Dodoma: NBS. Available at: www.nbs.go.tz. ; Organisation for Economic Co-operation and Development (2021). *Tanzania Country Report: Social Institutions and Gender Index (SIGI)*. Paris: OECD. Available at: https://www.oecd.org/en/publications/sigi-country-report-for-tanzania_06621e57-en.html; Ministry of Community Development, Gender, Women and Special Groups (2023). *Ripoti ya Takwimu za Unyanyasaji na Ukatili wa Kijinsia 2023*. Dodoma: Government of Tanzania; Government of the United Republic of Tanzania (2022). *Implementation of the Generation Equality Forum Commitments on Economic Justice and Rights 2021/22–2025/26: Mid-Point Moment Report*. Available at: www.jamii.go.tz.

[9] Further information on TGNP's work, including budget analyses and publications, is available on its official website: https://tgnp.or.tz/

In addition, Policy Forum Tanzania, a civil society organization, contributes to strengthening budget transparency and accountability through budget analysis and multi-stakeholder dialogue platforms, supporting public scrutiny of resource allocation, including from a gender perspective[10].

2. OVERVIEW OF ASSESSMENT FINDINGS

2.1. Assessment findings

Gender-responsive PFM is at an early and fragmented stage of institutionalisation. Gender equality is recognised in national policy and planning frameworks, and elements of gender-responsive budgeting are reflected in the Budget Circular and budget documentation.

Ex ante gender impact analysis is not conducted in practice and lacks operational support. No documented or systematic ex ante gender impact analysis of expenditure or revenue policy proposals was identified for FY 2024/25, and no systematic tools or procedures are in place to support such analysis during budget formulation. In public investment management, although gender is referenced at a high level in guidance documents, major public investment projects do not include gender-responsive analysis, and no operational requirements exist to conduct gender impact assessments during project appraisal.

Gender considerations are formally referenced in budget preparation, but implementation remains limited. The Budget Call Circular provides instructions to consider gender issues during budget preparation; however, these requirements are limited in scope and are not supported by mandatory methodologies or systematic gender impact analysis linked to outputs and outcomes.

Sex-disaggregated performance reporting is improving, but remains focused on outputs. Achieved outputs for FY 2024/25 are sex-disaggregated several service delivery ministries; however, reporting is not fully systematic across those ministries and does not reach the majority threshold. Achieved outcomes are not sex disaggregated. Planned outputs and outcomes for FY 2025/26 are not systematically sex-disaggregated, and outcome-level indicators are not consistently disaggregated. Annual reporting includes gender equality–related information and sex-disaggregated service delivery data, but does not provide gender-related expenditure reporting, consolidated assessment of budget impacts on gender equality, or sex-disaggregated central government employment data. Within budget proposal documentation, the FY 2024/25 Budget Speech of the Ministry of Community Development, Gender, Women and Special Groups outlines gender priorities and related expenditure measures, but does not assess the impact of budget policies on gender equality.

Core GRPFM systems, evaluation mechanisms, and oversight arrangements are not yet established. There is no system, classification, or tagging mechanism to track gender equality–focused expenditure throughout the budget cycle. No dedicated evaluation assessing the effectiveness or efficiency of public services with a gender impact analysis was identified. Legislative scrutiny of the budget and audit reports does not include systematic review of gender impacts of service delivery programmes, nor does it incorporate gender-responsive recommendations or structured follow-up mechanisms.

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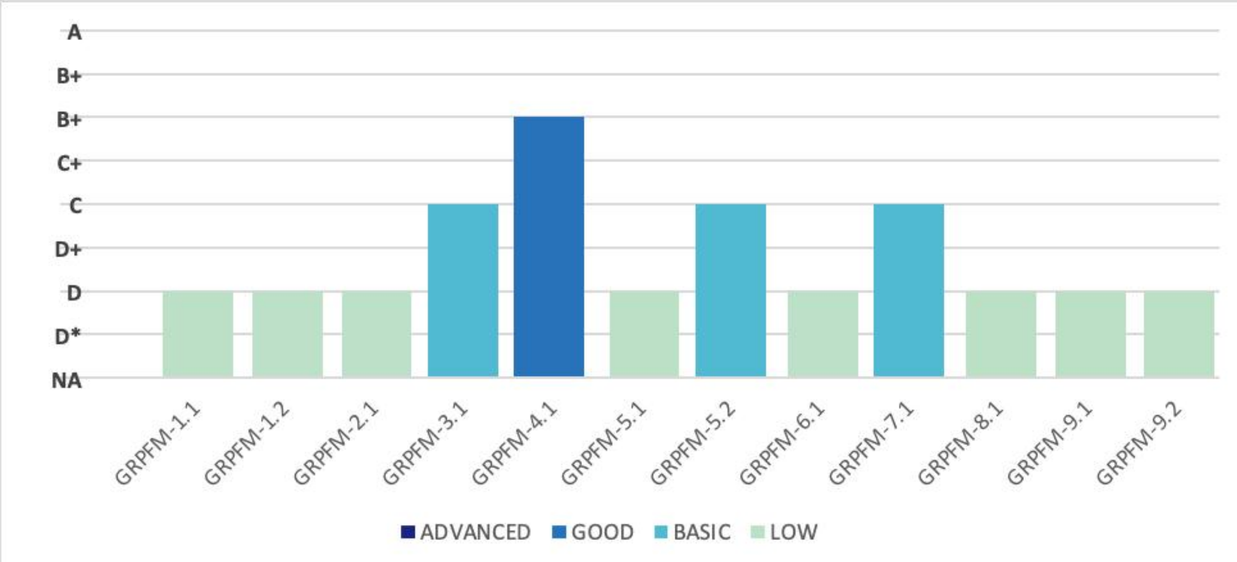
[10] Policy Forum Tanzania, "Budget Analysis and Engagement Initiatives," available at: https://www.policyforum-tz.org/node/2882

Figure 1 presents the results of the assessed indicators. The detailed analysis of findings and supporting evidence for scoring each indicator is provided in Section 3.

Figure 1: Overview of assessment findings



Legend

SCORE	LEVEL OF GRPFM PRACTICE
A	Gender impact analysis is mainstreamed in the relevant PFM institution, processes, or system.
B	Gender impact analysis is partially mainstreamed in the relevant PFM institution, processes, or system.
C	Initial efforts have taken place to mainstream gender impact analysis in the relevant PFM institution, process, or system.
D	Gender considerations are not included in the relevant PFM institution, processes, or system, or performance is less than required for a C score.

PEFA GRPFM INDICATOR	DIMENSION RATINGS		RATING	JUSTIFICATION
	1	2		
GRPFM–1	D	D	**D**	**Gender impact analysis of budget policy proposals** No ex ante gender impact analysis of expenditure or revenue policy proposals was identified for FY 2024/25, and no systematic tools or procedures are in place to support such analysis during budget formulation.
GRPFM –2	D		**D**	**Gender responsive public investment management** Major public investment projects lack gender-responsive analyses .Gender is referenced only at a high level in public investment guidance, with no operational requirements for gender impact analysis.
GRPFM –3	C		**C**	**Gender responsive budget circular** The budget circular provides formal instructions to consider gender issues during budget preparation, but with limited scope and without mandatory, systematic gender impact analysis linked to outputs and outcomes.
GRPFM –4	**B**		**B**	**Gender responsive budget proposal documentation** The Budget Speech of the Ministry of Community Development, Gender, Women and Special Groups outlines gender policy priorities and related expenditure measures. However, it does not assess the impact of budget policies on gender equality.
GRPFM –5	D	C	**D+**	**Sex-disaggregated performance information** Planned outputs and outcomes for FY 2025/26 are not systematically sex-disaggregated. Achieved outputs for FY 2024/25 are sex-disaggregated in several service delivery ministries; however, reporting is not fully systematic across those ministries and does not reach the majority threshold. Achieved outcomes are not sex disaggregated.
GRPFM –6	D		**D**	**Tracking budget expenditure for gender equality** There is no system, classification, or tagging mechanism in place to track gender equality–focused expenditure throughout the budget formulation, execution, and reporting processes, limiting monitoring to narrative or ad hoc information only.
GRPFM –7	C		**C**	**Gender responsive reporting** Annual reporting includes gender equality–related information and sex-disaggregated service delivery data; however, it does not provide gender-related expenditure reporting, impact assessment, or sex-disaggregated central government employment data.
GRPFM –8	D		**D**	**Evaluation of gender impacts of service delivery** No dedicated report assessing the effectiveness and efficiency of public services that includes a gender impact analysis was identified during the review.
GRPFM –9	D		**D**	**Legislative scrutiny of gender impacts of the budget** Legislative scrutiny of the budget and audit reports does not include a systematic review of the gender impacts of service delivery programmes, nor does it incorporate gender-responsive recommendations or follow-up mechanisms

2.2. A Way forward

Purpose: The following way-forward actions were proposed by the consulted MDAs and oversight institutions during the workshop on February 2026. These actions reflect proposals identified by consulted MDAs and oversight institutions and provide a foundation forfor developing the envisioned GRB Action Plan and for strengthening the ongoing reforms under PFMRP VI.

Timeline: The proposed timelines are at initial draft and will be reviewed during the design of the GRB Action Plan. The following actions are presented as identified priorities from stakeholder consultations and do not constitute formal recommendations of the assessment.

1. GRPFM-1: Gender Impact Analysis of Budget Policy Proposals

2026/2027

- Strengthening and clarifyingexisting requirements for conducting ex ante gender impact assessments of both expenditures and revenues to improve analytical accuracy and consistency.

2028/2029

- Piloting the implementation of ex ante gender impact assessments in selected MDAs.

2. GRPFM-2: Gender-Responsive Public Investment Management

2026/2027

- Revising the Public Investment Management Guidelines to systematically integrate gender considerations.
- Developing a standardized gender reporting template for public investment projects.

2028/2029

- Upgrading the Public Investment Management Information System (PIMIS) to incorporate gender-related indicators and tracking mechanisms.

3. GRPFM-3: Gender-Responsive Budget Circular

2026/2027

- Integrating clear and mandatory gender-responsive budgeting instructions into the annual Budget Circular, including requirements for gender analysis, reporting, and accountability by MDAs.

4. GRPFM-4: Gender-Responsive Budget Proposal Documentation

2026/2027

- Utilizing the Public Expenditure Review (PER) as a systematic tool to assess and monitor the alignment of budget allocations and expenditures with gender equality objectives.

5. GRPFM-5: Sex-Disaggregated Performance Information for Service Delivery

2026/2027

- Standardizing reporting from a gender perspective by developing templates for planned outputs and outcomes that require sex-disaggregated performance information.

2028/2029

- Developing and institutionalizing national planning and performance-based budgeting guidelines with a gender-responsive approach, ensuring:
    - Systematic integration of gender-responsive outputs and outcomes into ministerial plans;
    - Clear linkage between outputs/outcomes and budget allocations;
    - Mandatory publication of sex-disaggregated performance information.
- Upgrading integrated financial management information systems (IFMIS) and sector Management Information Systems (MIS) to:
    - Automatically capture sex-disaggregated data;
    - Enable statistically validated, integrated reporting linking outputs and outcomes to budget execution.

6. GRPFM-6: Tracking Budget Expenditure for Gender Equality

2026/2027

- Integrating budget and expenditure management systems across MDAs, LGAs, and parastatals to ensure coherent tracking of resources allocated to gender equality objectives.

2027/2028

- Operationalizing and standardize a gender budget tagging mechanism across MDAs, LGAs, and parastatals to enable effective monitoring and reporting of gender-related expenditures.

7. GRPFM-7: Gender-Responsive Reporting

2026/2027

- Ensuring that data on civil servants published in the Ministry of Finance Annual Report is systematically disaggregated by sex.
- Institutionalize sex-disaggregated reporting across all MDAs.

2027/2028

- Reviewing planning and budget reporting guidelines to incorporate clear guidance on reporting gender-related expenditures.
- Conducting a national gender impact assessment to establish a baseline for monitoring progress.

8. GRPFM-8: Evaluation of Gender Impacts of Service Delivery

2026/2027

- Conducting a pilot evaluation of a selected MDA program to assess gender impact and identify lessons learned.

2028/2029

- Revising project and program development guidelines to mainstream gender considerations throughout the entire project cycle, including both ex ante and ex post evaluations.

9. GRPFM-9: Legislative Scrutiny of Gender Impacts of the Budget

2026/2027

- Providing capacity building to Parliament Oversight Committees on gender-responsive budget scrutiny.
- Providing training to auditors on gender auditing methodologies.

2028/2029

- Developing national gender audit guidelines.
- Ensuring that Controller and Auditor General reports systematically reflect gender issues, including formal opinions on compliance with gender-related requirements.

Cross-Cutting Actions

- **Coordination:** Establishing clear roles and responsibilities for GRB implementation across institutions. Formalizing coordination mechanisms, reporting lines, and accountability frameworks to ensure coherence, oversight, and sustained results.
- **Data Systems:** Strengthening systems for collecting and managing sex-disaggregated data. Effective GRB implementation requires systematic, timely, and reliable data across MDAs to inform planning, budgeting, monitoring, and reporting.
- **Capacity Building:** Developing and implementing a structured and continuous capacity-building strategy on GRB for planning, budgeting, audit, and oversight actors at national and subnational levels. Capacity development should be tailored to each reform area, including targeted support for Parliamentary committees (e.g., PAC, PBC and LAAC) and audit institutions.

3. DETAILED ASSESSMENT OF GENDER RESPONSIVE PUBLIC FINANCIAL MANAGEMENT

GRPFM–1 GENDER IMPACT ANALYSIS OF BUDGET POLICY PROPOSALS

Indicator description:
This indicator assesses the extent to which the government prepares an assessment of the gender impacts of proposed changes in government expenditure and revenue policy. It contains two dimensions and uses the M1 (weakest link) method for aggregating dimension scores. The indicator recognizes that changes in budget policies can have different impacts on the delivery of services to men and women and to subgroups of those categories; and that new policies proposals should therefore undergo an ex ante assessment of social impacts.
Coverage: Central government
Time period: Last completed fiscal year (2024/2025)

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2025 SCORE
GRPFM–1 Gender impact analysis of budget policy proposals (M1)		**D**
GRPFM–1.1 Gender impact analysis of expenditure policy proposals	The Government did not carry out ex ante gender impact analysis of expenditure policy proposals for fiscal year 2024/25.	D
GRPFM–1.2 Gender impact analysis of revenue policy proposals	The Government did not carry out ex ante gender impact analysis of revenue policy proposals for fiscal year 2024/25.	D

Result description:

GRPFM–1.1 Gender impact analysis of expenditure policy proposals
On the expenditure side, no ex ante gender impact analysis of expenditure policy changes was identified for fiscal year 2024/25. In line with PEFA methodology, this dimension focuses on explicitly identified and quantified changes in expenditure policies, such as new measures, expansions, or reductions that would be suitable for ex ante gender impact analysis. The Budget Speech for FY 2024/25 does not clearly identify or quantify such expenditure policy changes. References to priority areas, including education, health, social development, and gender equality, relate primarily to ongoing programmes and aggregate sector allocations rather than to explicitly defined expenditure policy variations relative to the previous fiscal year (Budget Speech 2024/25, pp. 17–22; 105–109). Notwithstanding the absence of ex ante gender impact analysis, the FY 2024/25 budget includes allocations to programmes that explicitly target women and vulnerable groups, notably the Gender Equity and Equality Programme (Vote 53) and social protection interventions such as the Social Cash Transfer Programme (TASAF). These allocations reflect policy intent to promote gender equality and social inclusion within specific programmes; however, they

are not supported by documented ex ante analysis assessing the gender-differentiated impacts of related budget policy proposals. Accordingly, no expenditure policy changes with quantified budgetary impact suitable for ex ante gender impact analysis could be identified for inclusion in Table GRPFM–1.1.

Table GRPFM–1.1: Gender impact analysis of expenditure policy proposals

Key changes in expenditure policy	The amount allocated to the expenditure policy change in TZS	As a % of key changes in expenditure policy	Gender impact analysis included (Y/N)
No explicitly identified and quantified expenditure policy changes	-	-	N
Total/Coverage			

Data source: *Budget speech 2024/2025* https://www.mof.go.tz/publications/budget-speech-2024-2025

GRPFM–1.2 Gender impact analysis of revenue policy proposals

On the revenue side, no ex ante gender impact analysis of revenue policy changes was identified for fiscal year 2024/25. Table GRPFM–1.2 summarises selected revenue policy measures presented in the Budget Speech. The FY 2024/25 budget introduced revenue measures across income tax, value-added tax (VAT), excise duties, and other levies (Budget Speech 2024/25, pp. 60–82). Some measures earmark revenues for programmes benefiting women, children, and vulnerable groups, particularly through health financing and support to women's groups at local government level, including excise duties ring-fenced for the Universal Health Insurance Fund targeting vulnerable groups such as pregnant women and children under five (pp. 70–74). While the Budget Speech includes several tax relief measures under the Income Tax Act and VAT (pp. 63–66), no adjustments to Personal Income Tax (PAYE) rates, thresholds, or brackets applicable to salaried individuals were identified (pp. 57–59). However, there is no evidence that gender incidence analysis or other forms of ex ante gender impact assessment were undertaken to evaluate how these revenue policy changes may affect women and men differently.

Table GRPFM–1.2: Gender impact analysis of revenue policy proposals

Key changes in revenue policy	The amount collected due to the revenue policy change in TZS	As a % of key changes in revenue policy	Gender impact analysis included (Y/N)
Excise duty earmarking to the Universal Health Insurance Fund	18,800,000,000	10%	N
Excise duty on betting, gaming, and lottery (ring-fenced to health)	29,522,000,000	16%	N
Local Government Finance Act: 10% own-source revenue for women, youth, and PWD groups	135,634,000,000	74%	N
Other revenue policy changes	—	—	N
Total/Coverage	**183,956,000,000**	**100%**	

Data source: *Budget speech 2024/2025* https://www.mof.go.tz/publications/budget-speech-2024-2025

GRPFM–2 GENDER RESPONSIVE PUBLIC INVESTMENT MANAGEMENT

Indicator description:

This indicator assesses the extent to which robust appraisal methods, based on economic analysis, of feasibility or prefeasibility studies for major investment projects include analysis of the impacts on gender. There is one dimension for this indicator. The indicator recognizes that different groups of men and women benefit differently from investment projects, and it is therefore important for the government to include a gender perspective in the economic analysis of major investment projects.

Coverage:

Central government

Time period:

Last completed fiscal year (2024/2025)

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2025 SCORE
GRPFM–2 Gender responsive public investment management (M1)		**D**
GRPFM–2.1 Gender responsive public investment management	Major public investment projects lack gender-responsive analyses. Gender is referenced only at a high level in public investment guidance, with no operational requirements for gender impact analysis.	D

Result description:

In the 2024/25 financial year, the Government approved several major investment projects within the development budget framework. For the purposes of this indicator, five priority projects exceeding 1 percent of BCG expenditure were identified and reviewed, representing a significant share of total major investment spending (see Table GRPFM–2.1). A review of documentation indicates that project appraisal is primarily informed by demand-driven and impact-based considerations, including population growth, service demand forecasts, sectoral gaps, and long-term development objectives. While these projects aim to deliver broad-based and inclusive development outcomes, gender considerations are not explicitly analysed at the appraisal stage.

As shown in Table GRPFM–2.1, none of the five reviewed projects includes explicit analysis of gender-differentiated impacts within their economic analysis. Gender-related considerations, where referenced, are addressed implicitly through universal access objectives or general socio-economic impact pathways rather than through stand-alone, ex ante gender impact analysis supported by sex-disaggregated data. National public investment guidance provides only high-level references to gender. The *Public Investment Management – Operational Manual (Revised Edition, 2022)* notes under *Guidance 4.3: Feasibility Study Requirements* that feasibility studies should consider cross-cutting issues such as gender; however, this guidance does not specify analytical requirements, tools, or methodologies for conducting gender impact analysis, nor does it demonstrate systematic application in practice.

Table GRPFM–2.1: Gender responsive public investment management

Five largest major investment projects (>1% of BCG expenditure)	Total investment cost of project in (TZS million)	As a % of top 6 major projects approved	Economic analysis includes analysis of the impacts on gender (Y/N)	Consistent with national guidelines (Y/N)	Published (Y/N)	Reviewing entity
Standard Gauge Railway	1,511,000	26.7%	N	Y	N	Ministry of Transport
HESLB (Higher Education Students' Loans Board)	787,420	13.9%	N	Y	N	Ministry of Education, Science and Technology
Julius Nyerere Hydropower Project	620,000	11.0%	N	Y	N	Ministry of Energy
Fee-Free Basic Education Programme	401,640	7.1%	N	Y	N	Ministry of Education, Science and Technology
Hamlet Electrification Project	350,000	6.2%	N	Y	N	Ministry of Energy
Total/Coverage		**64,9%**				

Data source: *https://www.mof.go.tz/publications/budget-books-2024-2025*

GRPFM–3 GENDER RESPONSIVE BUDGET CIRCULAR

Indicator description:

This indicator measures the extent to which the government's budget circular(s) is gender responsive. There is one dimension for this indicator. The gender responsive budget circular typically includes a requirement for budgetary units to provide justification or planned results for the effects on men and women or on gender equality of proposed new spending initiatives and reductions in expenditures. The gender responsive budget circular can also require budgetary units to include sex-disaggregated data for actual or expected results.

Coverage:

Central government

Time period:

Last completed fiscal year (2024/2025)

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2025 SCORE
GRPFM–3 Gender responsive budget circular (M1)		**C**
GRPFM–3.1 Gender Responsive Budget Circular	The budget circular provides formal instructions to consider gender issues during budget preparation, but with a limited scope and without mandatory, systematic gender impact analysis linked to outputs and outcomes.	C

Result description:

The Plan and Budget Guideline for FY 2024/25 explicitly recognises gender as a cross-cutting issue in the planning and budgeting process. Accounting Officers are instructed to allocate resources for cross-cutting issues, including gender, during budget implementation (Section 3.3, p. 25) and to consider gender issues during planning and budgeting (Section 4.5, p. 34). A dedicated section on GRB provides guidance to identify gender issues through the analysis of sex-disaggregated statistics and outlines measures to address identified gender gaps within institutional plans and budgets, including through service delivery improvements, targeted infrastructure investments, and capacity building on GRB (Section 4.5.6, pp. 35–36). In addition, the MTEF submission formats require votes to present an Institutional Results Framework, which includes analysis of the impacts of budget policies, including gender-related impacts (Appendix 1D, Section 3.8, p. 30, in Swahili). However, these requirements are presented in general terms and are not operationalised through mandatory or standardised gender impact analysis or systematic use of sex-disaggregated data linked to budget proposals. The assessment of budget circular requirements related to gender responsiveness is summarised in the table below.

While basic gender analysis is required during budget preparation, the absence of explicit requirements to link gender analysis to outputs and outcomes prevents the indicator from reaching a score of B.

GRPFM–3.1 Gender responsive budget circular

Circular for budget year	Requirement to provide justification or planned results for the effects on men and women or on gender equality (Y/N)		Requirement to include sex-disaggregated data in budget proposals (Y/N)
	New spending initiatives (Y/N)	Reductions in expenditure (Y/N)	
2024/25	N	N	N

Data source: Plan and Budget Guideline for 2024/25, the United Republic of Tanzania, Ministry of Finance. Available at: https://www.mof.go.tz/uploads/documents/en-1707721385-PLAN%20AND%20BUDGET%20GUIDELINE%20FOR%202024-25.pdf

GRPFM–4 GENDER RESPONSIVE BUDGET PROPOSAL DOCUMENTATION

Indicator description:

This indicator assesses the extent to which the government's budget proposal documentation includes additional information on gender priorities and budget measures aimed at strengthening gender equality. Gender responsive budget documentation typically includes information on the following: i) an overview of government priorities for improving gender equality; ii) details of budget measures aimed at promoting gender equality; and iii) an assessment of the impacts of budget policies on gender equality.

Coverage:

Central government

Time period:

Last completed fiscal year (2024/2025)

DIMENSIONS	PERFORMANCE	SCORE
GRPFM–4 Gender responsive budget proposal documentation (M1)		**B**
GRPFM–4.1 Gender responsive budget proposal documentation	The Budget Speech of the Ministry of Community Development, Gender, Women and Special Groups, submitted to the National Assembly outlines general gender policy priorities and related expenditure measures. However, it does not include an assessment of the impact of budgetary policies on gender equality.	**B**

Result description[11]:

The FY 2024/25 budget proposal documentation includes an overview of government policy priorities for improving gender equality. The Budget Speech of the Minister for Community Development, Gender, Women and Special Groups refers to the National Policy on Gender and Women (2023), commitments under the Generation Equality Forum, and national priorities related to gender-based violence prevention, women's economic empowerment, and protection of vulnerable groups.

The documentation also presents details of budget measures aimed at promoting gender equality. Allocations and planned interventions are described for programmes supporting women's economic empowerment, gender-based violence prevention and response (MTAKUWWA), social protection services, and institutional strengthening for gender mainstreaming. These constitute explicit expenditure measures linked to gender equality objectives.

However, the budget proposal documentation does not include an assessment of the expected impact of budget policies on gender equality.

The assessment is summarised in the table below.

Table GRPFM–4.1: Gender responsive budget proposal documentation

Budget proposal for the budget year	An overview of government policy priorities for improving gender equality (Y/N)	Details of budget measures aimed at promoting gender equality (Y/N)	Assessment of the impacts of budget policies on gender equality (Y/N)
2024/2025	Y	Y	N

Data source: *Ministry of Community Development, Gender, Women and Special Groups (2024), Budget Speech for FY 2024/25. United Republic of Tanzania.* Available at: https://www.jamii.go.tz/publications/budget

GRPFM–5 SEX-DISAGGREGATED PERFORMANCE INFORMATION FOR SERVICE DELIVERY

Indicator description:

This indicator measures the extent to which the executive's budget proposal or supporting documentation and in-year or end-year reports include sex-disaggregated information on performance for service delivery programs. It contains two dimensions and uses the M2 (averaging) method for aggregating

[11] In the English version, gender equality commitments are presented on pp. 7–8, and related programme allocations and expenditure measures are detailed in the subsequent sections outlining planned interventions and budget estimates. The original speech was delivered in Kiswahili and remains the legally authoritative version.

dimension scores. Inclusion of sex-disaggregated data in government's budgeting systems facilitates discussions regarding the impacts of services on men and women, including different subgroups of these categories, and on gender equality; and helps policy makers to assess and develop appropriate, evidence-based responses and policies.

Coverage:

Central government

Time period:

For GRPFM-5.1, next fiscal year (2025/2026)

For GRPFM-5.2, last completed fiscal year (2024/2025)

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2025 SCORE
GRPFM–5 Sex-disaggregated performance information for service delivery (M2)		**D +**
GRPFM–5.1 Gender-responsive performance plans for service delivery	Published information on planned outputs and outcomes of service delivery ministries for FY 2025/2026 does not systematically provide sex-disaggregated data, with only limited exceptions.	D
GRPFM–5.2 Sex-disaggregated performance achieved for service delivery	For FY 2024/25, sex-disaggregated information on achieved outputs is reported in several service delivery ministries; however, reporting is not fully systematic across those ministries and does not reach the majority threshold.. Achieved outcomes are not consistently presented by sex	C

Result description:

GRPFM 5.1 Gender –responsive performance plans for service delivery (FY 2025/26)

National planning guidance requires gender integration, but this is not reflected in sector plans. The Plan and Budget Guidelines for FY 2025/26 issued by the Ministry of Finance require integration of sex-disaggregated data and gender analysis into institutional plans and budgets (p. 36). However, this requirement is not consistently reflected in ministerial planning documents.

Planning information is presented in FY 2025/26 Budget Speeches, MDA annual plans and reports, and the National Annual Development Plan. Review of these documents shows that planned outputs and outcomes are presented predominantly in aggregate form, with only isolated references to sex-specific targets.

Planned outputs are largely not sex-disaggregated. Across the main service delivery sectors reviewed:

- **Education:** Sector indicators in the Education Sector Development Plan 2025/26–2029/30 (pp. 18; 29) are aggregate. The FY 2025/26 Budget Speech includes limited sex-disaggregated references (dormitory capacity: 768 male; 768 female; target of 3,000 girls returning to secondary education, pp. 65–66; 80), but these are program-specific and not sector-wide. Other beneficiary targets, are not presented with sex-disaggregated indicators (p.80).
- **Health:** The Health Sector Strategic Plan V (pp. 6–17; 33–34) and the FY 2025/26 Budget Speech present planned indicators in aggregate form without systematic sex-disaggregated indicators. One Plan III addresses Reproductive, Maternal, Newborn, Child and Adolescent Health and Nutrition priorities through indicators on newborn care, nutrition, and child health (pp. 5–12); however, these indicators are maternal-specific or aggregate and are not sex-disaggregated.

- **Agriculture:** The Five-Year Strategic Plan (pp. 47–61), the Tanzania Agricultural Research Institute (TARI) Annual Report 2024/25, and FY 2025/26 Budget Speech present indicators and targets without sex-disaggregated data.
- **Livestock and Fisheries:** An official Annual Report for the Ministry of Livestock and Fisheries for FY 2024/25 or FY 2025/26 is not publicly available online; performance information is drawn from the FY 2025/26 Budget Speech reporting FY 2024/25 achievements. Planned targets in the FY 2025/26 Budget Speech focus on production, aquaculture, and dairy expansion without sex-disaggregated indicators.
- **Community Development, Gender, Women and Special Groups**: Operates without a consolidated results-based annual plan. In the FY 2025/26 Budget Speech, planned priorities refer to women, girls, and vulnerable groups; however, sex-disaggregated data on planned outputs is not included. Programmes identify target groups by sex, but planned outputs are not presented with separate figures for women and men.
- **Prime Minister's Office - Regional and Local Government Authorities (PMO–RALG):** Operates without a consolidated results-based annual plan. The FY 2025/26 Budget Speech of PMO–RALG sets out planned priorities and targets across education, health, social protection, and local government development (pp. 10–44; 98–135). While several programmes target women, youth, persons with disabilities, and vulnerable groups, planned outputs and performance indicators and targets are presented in aggregate form.

Planned outcomes are not presented with sex-disaggregated indicators. No reviewed ministry presents sector-wide planned outcomes systematically disaggregated by sex within a structured results framework.

GRPFM–5.2 Sex-disaggregated performance achieved for service delivery (FY 2024/25)

Sex-disaggregated reporting exists across multiple service delivery sectors at output level. Performance information for FY 2024/25 is reported in the FY 2025/26 Budget Speeches, Annual Reports, and sector performance frameworks. Review of these documents shows that sex-disaggregated data is provided in several service delivery ministries, primarily at output level, however, the assessment does not demonstrate that coverage reaches the majority threshold. In several cases, reporting is limited to selected programmes rather than applied systematically across the sector[12].

Sex-disaggregated statistics are reported in the following areas:

- **Education:** The FY 2025/26 Budget Speech reporting FY 2024/25 achievements includes sex-disaggregated outputs for new students' enrolment, teacher training sponsorship, adult education enrolment, national assessment results and training to cooperative stakeholders (pp. 17; 23–24; 31–34; 53-54).

[12] Additional ministries not presented in Table GRPFM–5 were also reviewed; however, when considered collectively, the total number of ministries reporting sex-disaggregated outputs remains below the majority threshold. The reports reviewed are listed in Annex 2 (Sources of Information), and no evidence demonstrates that the majority threshold is met.

- **Health:** The FY 2025/26 Budget Speech reporting FY 2024/25 achievements presents most outputs in aggregate form (pp. 33–191). Limited sex-disaggregated reporting is observed for selected services, including family planning, cervical and breast cancer screening, and IVF (pp. 40–41; 65; 101). These are isolated examples confined to specific programmes. The Medium Term Strategic Plan (2021/22–2025/26) includes a Results Framework Matrix (pp. 25–34); however, its indicators are not systematically structured with sex-disaggregation.
- **Agriculture:** The FY 2025/26 Budget Speech (pp. 27–133) reports FY 2024/25 achievements largely in aggregate form across production, irrigation, mechanisation, and value chains. However, selected programmes include sex-disaggregated outputs: (i) the Block Farming Initiative reports beneficiaries disaggregated by sex (p. 94); and (ii) the Tanzania Agricultural Input Support Project presents beneficiaries and training participants disaggregated by sex (p. 127).
- **Livestock and Fisheries: Livestock and Fisheries Sector:** The FY 2025/26 Budget Speech reporting FY 2024/25 achievements presents sex-disaggregated outputs across veterinary services, fisheries, and dairy development (pp. 56; 70; 99–100; 106–109). This includes sex-disaggregated data on registered veterinary professionals and auxiliaries (p. 56), aquaculture training beneficiaries (p. 70), dairy farmer training and Climate Smart Dairy Transformation Project targets (pp. 99–100; 106), as well as beneficiary participation in fish farming demonstration centres (pp. 108–109). Reporting at output level is consistently sex-disaggregated.
- **Community Development, Gender, Women and Special Groups:** The FY 2025/26 Budget Speech reporting FY 2024/25 achievements presents sex-disaggregated outputs across social protection, gender based violence, child protection, and economic empowerment (pp. 10–38). This includes sex-disaggregated data on older persons and vulnerable groups identified, gender based violence survivors served, street-connected children assisted, SME registrations, and loan beneficiaries (pp. 16; 19; 28).
- **PMO–RALG:** The FY 2025/26 Budget Speech reporting FY 2024/25 achievements presents extensive sex-disaggregated outputs across social welfare, education, and community empowerment programmes (pp. 14–15; 25–27; 38; 44; 58–62; 77). This includes services to elderly persons, persons with disabilities, vulnerable children, education enrolment and examination results, and loans to women, youth, and persons with disabilities groups. Reporting at output level is consistently sex-disaggregated.

Outcome-level indicators are not systematically sex-disaggregated. Outcome-level indicators are not systematically sex-disaggregated. Despite output-level reporting, achieved outcomes — including, among others, sector-wide performance indicators, mortality and morbidity trends, income changes, and system-level service delivery results — are presented in aggregate terms without sex-disaggregated data. Outcome-level indicators are not systematically disaggregated by sex. While isolated sector references to performance outcomes exist, sex-disaggregation is not consistently applied across ministries.

The summary of the analysis is presented in the following table.

Table GRPFM–5: Sex-disaggregated performance information for service delivery

Name of service delivery ministry	GRPFM–5.1 Gender-responsive performance plans for service delivery	GRPFM–5.2 Sex-disaggregated performance achieved for service delivery

	Sex-disaggregated data on planned outputs (Y/N)	Sex-disaggregated data on planned outcomes (Y/N)	Sex-disaggregated data on actual outputs produced (Y/N) [13]	Sex-disaggregated data on actual outcomes achieved (Y/N)
Education, Science, and Technology	N (with exceptions)	N	Y	N
Health	N	N	Y (partial)	N
Agriculture	N	N	Y (partial)	N
Livestock and Fisheries	N	N	Y	N
Community Development, Gender, Women, and Special Groups	N	N	Y	N
PMO–RALG	N	N	Y	N
Total	**-**	**-**	**-**	**-**

Data sources: *FY 2024/25 and FY 2025/26 Budget Speeches and Annual Reports (Education, Science & Technology; Health; Agriculture; Livestock & Fisheries; Community Development, Gender, Women & Special Groups; PMO–RALG); Education Sector Development Plan 2025/26–2029/30. Full references and links are provided in Annex 2.*

GRPFM–6 TRACKING BUDGET EXPENDITURE FOR GENDER EQUALITY

Indicator description:
This indicator measures the government's capacity to track expenditure for gender equality throughout the budget formulation, execution, and reporting processes. There is one dimension for this indicator. The indicator recognizes that the capacity to track expenditure in line with the budget proposal is important from the governance and accountability perspective, as it gives assurance that resources are being used for the purposes intended.

Coverage
Budgetary central government

Time period
Last completed fiscal year (2024/2025)

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2025 SCORE
GRPFM–6 Tracking budget expenditure for gender equality (M1)		**D**
GRPFM–6.1 Tracking budget expenditure for gender equality	There is no system, classification, or tagging mechanism in place to track gender equality–focused expenditure throughout the budget formulation, execution, and reporting processes, limiting monitoring to narrative or ad	D

[13] Note: "Y" indicates that sex-disaggregated data is reported. "Y (partial)" indicates that reporting is limited to selected programmes and is not systematically applied across the ministry.

	hoc information only.	

Result description:

No programme-based tagging, marker, or chart-of-accounts classification for gender-related expenditure was identified. Budget formulation, execution, and financial reporting systems do not include gender-specific budget classifications, markers, or tags that would enable the systematic identification, aggregation, and monitoring of gender-related expenditure. The Chart of Accounts and budget classification structures are not designed to capture spending with gender equality objectives, either at programme or activity level.

Gender equality is addressed as a cross-cutting policy issue within programmes and projects, but -except for entities with explicit gender equality mandates (notably the Ministry of Community Development, Gender, Women and Special Groups)- related expenditure cannot be systematically identified, aggregated, or monitored through the budget and financial reporting systems. Information on gender-related spending is therefore limited to narrative descriptions or ad hoc reporting, rather than being generated through a formal, standardised, and system-based expenditure tracking mechanism.

GRPFM–7 GENDER RESPONSIVE REPORTING

Indicator description:
This indicator measures the extent to which the government prepares and publishes annual reports that include information on gender-related expenditure and the impact of budget policies on gender equality. There is one dimension for this indicator. Countries' practices in producing gender responsive annual reports vary. Regardless of the format, the reports should include information on the following: i) a report on gender equality outcomes; ii) data on gender-related expenditure; iii) assessment of the implementation of budget policies and their impacts on gender equality; and iv) sex-disaggregated data on budgetary central government employment.

Coverage
Central government
Time period
Last completed fiscal year (2024/2025)

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2025 SCORE
GRPFM–7 Gender responsive reporting (M1)		**C**
GRPFM–7.1 Gender responsive reporting	Annual reporting includes gender equality–related information and sex-disaggregated service delivery data; however, it does not provide systematic gender-related expenditure reporting, consolidated assessment of budget policy impacts on gender	C

	equality, or sex-disaggregated data on budgetary central government employment.	

Result description:
The documents reviewed for this assessment are summarised in Table GRPFM–7.1. They comprise the Budget Execution Report, the Budget Speech of the Ministry of Community Development, Gender, Women and Special Groups, and selected national and sector performance reports relevant to FY 2024/25. The assessment against the four required reporting elements is presented below.

i) Limited reporting on gender equality outcomes; predominantly output-based reporting. Annual reporting includes gender-related programme information and sex-disaggregated data on service delivery outputs. The Budget Speech of the Ministry of Community Development, Gender, Women and Special Groups provides the most comprehensive gender-related reporting, combining financial allocations with information on activities implemented and beneficiaries reached (e.g., GBV response, FGM prevention, HIV testing, adolescent programmes, and women's economic empowerment initiatives).
In addition, selected sector performance reports (notably health and education) present sex-disaggregated indicators at output level. However, reporting is predominantly output-based and fragmented across sector documents. Outcome-level analysis of changes in gender equality is not systematically integrated into a consolidated annual government reporting framework.

ii) No systematic reporting of gender-related expenditure. The Budget Speech presents approved allocations and execution data for the Ministry of Community Development, Gender, Women and Special Groups. However, gender-related expenditure is not identified, classified, or tagged across government as a distinct reporting category. The Budget Execution Report presents expenditure by economic and administrative classification only and does not aggregate or report spending aimed at promoting gender equality across sectors. Accordingly, reporting does not provide systematic data on gender-related expenditure within a government-wide framework.

iii) Assessment of the implementation of budget policies and their impacts on gender equality
The reviewed documents describe programme implementation and report activities carried out and beneficiaries reached. While some sector reports include structured performance reviews, annual reporting does not provide a consolidated assessment linking budget policies or executed allocations to measurable changes in gender equality. Reporting remains focused on implementation and outputs, without analysis of effectiveness, efficiency, or impact of budget execution on gender disparities.

iv) Sex-disaggregated data on budgetary central government employment
The Annual Budget Execution Report presents aggregate data on compensation of employees under the economic classification of expenditure, including total wage bill information. However, employment or wage data are not disaggregated by sex. Although some sector reports provide workforce data disaggregated by sex, no annual government-wide report publishes sex-disaggregated data on budgetary central government employment.

Of the four required reporting elements, only one is met at government reporting level and within limited scope. The remaining three elements are not met within the annual government reporting framework for the last completed fiscal year.

Table GRPFM–7.1: Gender responsive reporting

Annual report includes the following information:				
Report(s) for budget year	**Report on gender equality outcomes (Y/N)**	**Data on gender-related expenditure (Y/N)**	**Assessment of the implementation of budget policies and their impacts on gender equality (Y/N)**	**Sex-disaggregated data on budgetary central government employment (Y/N)**
2024/2025	Y (partial)	N	N	N

Data source: *Ministry of Finance (2024), Budget Execution Report FY 2024/25; Ministry of Community Development, Gender, Women and Special Groups (2024), Budget Speech FY 2024/25; Ministry of Finance (2021), National Five-Year Development Plan (FYDP III) 2021/22–2025/26; Planning Commission (2024), National Annual Development Plan (ADP) 2024/25; Ministry of Education, Science and Technology (2025), Education Sector Development Plan (ESDP) 2025/26–2029/30; Ministry of Health (2024), Annual Health Sector Performance Profile (AHSPP) 2024; Tanzania Agricultural Research Institute (2025), Annual Report 2024/25. Full references are provided in Annex 2.*

GRPFM–8 EVALUATION OF GENDER IMPACTS OF SERVICE DELIVERY

Indicator description:

This indicator measures the extent to which independent evaluations of the efficiency and effectiveness of public services include an assessment of gender impacts. There is one dimension for this indicator. The indicator recognizes that ex post assessments of the impact of public services on gender and gender equality provide an important feedback to the initial design of services as well as any other unintended consequences for the provision of services for men and women and different categories of these subgroups.

Coverage

Central government

Time period

Last completed 3 fiscal years (2022/23, 2023/24, 2024/25)

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2025 SCORE
GRPFM–8 Evaluation of gender impacts of service delivery (M1)		**D**
GRPFM–8.1 Evaluation of gender impacts of service delivery	No dedicated report assessing the effectiveness and efficiency of public services that includes a gender impact analysis was identified during the review.	**D**

Result description:

No evidence was found of completed independent ex post evaluations of the efficiency and effectiveness of public services that include an assessment of gender impacts. Although the Public Investment Management Operational Manual[14] allows for thematic evaluations (including on gender) (p. 82), no

[14] Ministry of Finance and Planning. (2022, October 7). *Public Investment Management – Operational Manual (PIM-OM) (Revised edition, draft final).* United Republic of Tanzania. Available at: https://www.mof.go.tz/uploads/documents/en-1666267140-PIM-

completed evaluations assessing gender impacts on public investments or services were identified. Likewise, the Evaluation Plan presented in the Ministry of Health documentation[15] (p. 47) foresees evaluations of public services (e.g. outcomes of specialized and super-specialized health services) that could potentially be relevant for assessing service delivery impacts across different population groups. However, no completed evaluation reports were identified, and none of the planned evaluations explicitly assess gender impacts on service delivery outcomes.

GRPFM–9 LEGISLATIVE SCRUTINY OF GENDER IMPACTS OF THE BUDGET

Indicator description:
This indicator measures the extent to which the legislature's budget and audit scrutiny include a review of the government's policies to understand whether policies equally benefit men and women by ensuring the allocation of sufficient funds. It contains two dimensions (subindicators) and uses the M2 (averaging) method for aggregating dimension scores. The indicator recognizes that inclusion of gender impacts in the legislature's review of budget proposals promotes the participation of men and women in the policy-making process and ensures that their voices are heard, and their priorities are reflected in government programs and services.

Coverage

Central government

Time period

For GR-PFM-9.1, last completed fiscal year (2024/2025)

For GR-PFM-9.1, last three completed fiscal years (2022/23, 2023/24, 2024/25)

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2025 SCORE
GRPFM–9 Legislative scrutiny of gender impacts of the budget (M2)		**D**
GRPFM–9.1 Gender-responsive legislative scrutiny of budgets	Legislative scrutiny of budgets does not include a systematic review of the gender impacts of service delivery programmes.	D
GRPFM–9.2 Gender responsive legislative scrutiny of audit reports	Legislative scrutiny of audit reports does not include a asystematic review of the gender impacts of service delivery programmes	D

Result description:

GRPFM–9.1 Gender-responsive legislative scrutiny of budgets

There is no systematic review of gender impacts during budget scrutiny. There is no evidence that Parliament conducts a systematic review of the gender impacts of service delivery programmes during

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15 Ministry of Health. (2021). *Medium Term Strategic Plan 2021/22–2025/26*. United Republic of Tanzania. Available at: https://www.moh.go.tz/storage/app/uploads/public/687/9f6/3fa/6879f63fad8f2963963184.pdf

scrutiny of the national budget. Parliamentary committee reports, including those of the Budget Committee and the Standing Committee on Social Welfare and Community Development, focus on fiscal aggregates, sector implementation, and expenditure performance. The reports do not contain structured gender impact analysis, nor do they require ministries to submit gender budget statements or sex-disaggregated performance information.

Absence of Structured Gender-Specific Public Consultation. Parliamentary procedures allow for general public participation in the budget process. Civil society organisations, including the Tanzania Gender Networking Programme (TGNP), participate in general consultation processes and public discussions related to the national budget. However, there is no evidence of structured gender-specific consultation within parliamentary budget scrutiny. No documentation demonstrates that women's groups or gender-focused organisations, including TGNP, are systematically engaged during committee review of budget proposals, nor that gender-related submissions are formally integrated into committee reports.

There are no institutionalised gender-responsive arrangements within parliamentary budget scrutiny. Parliament has established oversight structures, including the Budget Committee and a Parliamentary Budget Office that provides fiscal and macroeconomic analysis. However, neither the Budget Act (Cap. 439) nor the Standing Orders assign a mandate to conduct gender-responsive budget analysis. There is no dedicated parliamentary structure, technical unit, or analytical framework supporting systematic gender impact review during budget approval.

GRPFM–9.1: Gender-responsive legislative scrutiny of budgets

Budget proposal for budget year	Review of the gender impacts of service delivery programs (Y/N)	Public consultation (Y/N)	Internal organizational arrangements employed for scrutiny (Y/N)
2024/2025	N	N	N

Data source: *National Assembly of Tanzania: (i) Statement by the Parliamentary Budget Committee on the Proposals for the National Development Plan for the Financial Year 2024/25, together with the Proposals for the Guidelines for the Preparation of the Government Plan and Budget for the Financial Year 2024/25. (ii) Statement of the Standing Parliamentary Committee on Social Welfare and Community Development on the Implementation of the Functions of the Ministry of Community Development, Gender, Women and Special Groups for the Financial Year 2024/25, together with the Committee's Views on the Estimates of Revenue and Expenditure of the said Office for the Financial Year 2025/26. Documents available (Kiswahili versions) at:* https://www.parliament.go.tz

GRPFM–9.2 Gender responsive legislative scrutiny of audit reports

There is no systematic review of gender impacts during legislative scrutiny of audit reports. The National Assembly reviews the Annual General Reports of the Controller and Auditor-General (CAG) through oversight committees such as the Public Accounts Committee (PAC), Local Authorities Accounts Committee, and Public Organizations Accounts Committee. However, there is no evidence that these committees conduct a systematic review of the gender impacts of service delivery programmes when examining audit reports. CAG reports focus primarily on financial compliance, procurement, internal controls, and service delivery weaknesses findings. They do not systematically assess gender equality impacts as a cross-cutting issue, nor do parliamentary committee reports demonstrate structured gender-responsive analysis of audit findings.

The legislature does not issue gender-responsive recommendations based on audit scrutiny. Parliamentary committees issue recommendations addressing financial management, compliance, and performance deficiencies, and Public Accounts Committee (PAC) directives are reported and monitored. However, these recommendations focus on financial and administrative matters, and no gender-specific recommendations addressing differentiated service delivery impacts on women and men are identified.

Absence of gender-specific recommendations and follow-up. Parliamentary mechanisms monitor the implementation of audit recommendations in general fiscal and compliance areas. However, audit scrutiny does not generate gender-specific recommendations addressing differentiated service delivery impacts on women and men. Consequently, there is no evidence of follow-up actions targeting gender-related audit findings or corrective measures aimed at addressing gender disparities in service delivery.

GRPFM–9.2: Gender responsive legislative scrutiny of audit reports[16]

Budget year	Review of gender audit reports (Y/N) [Specify reports if relevant]	Legislature issues recommendations (Y/N)	Recommendations followed-up (Y/N)
FY 2022/23	N	N	N
FY 2023/24	N	N	N
FY 2024/25	N	N	N

Data source: *CAG. (2024). Annual General Report of the Controller and Auditor General on the Audit of Central Government for the Financial Year 2023/24. Dodoma: National Audit Office of Tanzania. CAG. (2023). Annual General Report of the Controller and Auditor General on the Audit of Central Government for the Financial Year 2022/23. Dodoma: National Audit Office of Tanzania.* Reports available (Kiswahili versions) at: https://www.nao.go.tz

[16] Audit committee reports for FY 2024/25 were not publicly available at the time of the review.

GRPFM ANNEX 1: SUMMARY OF INDICATORS

PEFA GRPFM INDICATOR		SCORING METHOD	DIMENSION RATINGS		OVERALL RATING
			1	2	
GRPFM–1	Gender impact analysis of budget policy proposals	M1	D	D	**D**
GRPFM –2	Gender responsive public investment management	M1	D		**D**
GRPFM –3	Gender responsive budget circular	M1	C		**C**
GRPFM –4	Gender responsive budget proposal documentation	M1	**B**		**B**
GRPFM –5	Sex-disaggregated performance information	M2	D	C	**D +**
GRPFM –6	Tracking budget expenditure for gender equality	M1	D		**D**
GRPFM –7	Gender responsive reporting	M1	C		**C**
GRPFM –8	Evaluation of gender impacts of service delivery	M1	D		**D**
GRPFM –9	Legislative scrutiny of gender impacts of the budget	M2	D	D	**D**

GRPFM ANNEX 2: SOURCES OF INFORMATION

List of sources of information used to extract evidence for scoring indicators

Indicators	Evidence
GRPFM–1 Gender impact analysis of budget policy proposals	– United Republic of Tanzania, Ministry of Finance – Official website: *https://www.mof.go.tz/* – Ministry of Finance. (2024). *Speech by the Minister for Finance, Hon. Dr. Mwigulu Lameck Nchemba Madelu (MP), presenting to the National Assembly the estimates of government revenue and expenditure for 2024/25*. United Republic of Tanzania. Available at: https://www.mof.go.tz/publications/budget-speech-2024-2025
GRPFM–2 Gender responsive public investment management	– Ministry of Finance and Planning. (2022, October 7). *Public Investment Management – Operational Manual (PIM-OM)* (Revised edition, draft final). United Republic of Tanzania. Available at: https://www.mof.go.tz/uploads/documents/en-1666267140-PIM-OM%20Revised%20Edition%20Draft%20Final%20%20MASTERCOPY%2007.10.2022%20FINAL%20FINAL.pdf – Planning Commission. (2024). *National Annual Development Plan 2024/25*. President's Office – Planning, United Republic of Tanzania. Available at: https://www.planning.go.tz/uploads/documents/sw-1724233324-ADP_ENG_FINAL_.pdf
GRPFM–3 Gender responsive budget circular	– Ministry of Finance. (2024). Plan and Budget Guideline for 2024/25. United Republic of Tanzania. Available at: https://www.mof.go.tz/uploads/documents/en-1707721385-PLAN%20AND%20BUDGET%20GUIDELINE%20FOR%202024-25.pdf
GRPFM–4 Gender responsive budget proposal documentation	– Ministry of Community Development, Gender, Women and Special Groups. (2024). Budget Speech for FY 2024/25. Available at: https://www.jamii.go.tz/publications/budget – Mancala Consultores. (2026, 2 February). *Unofficial English translation of the MGCDWG Budget Speech for FY 2025/26 (prepared using automated translation tools for analytical purposes).* Internal working document.
GRPFM–5 Sex-	**Education, Science and Technology (MoEST).** – MoEST. (2025). Budget Speech of the MoEST presenting the Estimates of Revenue and

disaggregated performance information for service delivery	Expenditure for the Financial Year 2025/26. United Republic of Tanzania. Available at: https://www.moe.go.tz/sw/nyaraka/hotuba-ya-bajeti-20252026 – MoEST. (2025). Education Sector Development Plan 2025/26–2029/30. United Republic of Tanzania. Available at: https://www.moe.go.tz/sites/default/files/ESDP%202025-26%20hadi%202029-30%20Final-%2026%20February%202025.pdf – MoEST. (2024). Medium-Term Strategic Plan 2021/22–2025/26 (Reviewed 2024 Edition). United Republic of Tanzania. – Higher Education Students' Loans Board (HESLB). 2025. Annual Report on Issuance of Loans and Grants. Directorate of Loans Allocation and Disbursement (DLAD), Dodoma. Available at: https://www.heslb.go.tz/ **Ministry of Community Development, Gender, Women and Special Groups (MGCDWG).** – MGCDWG. (2025). Budget Speech for the Financial Year 2025/26. United Republic of Tanzania. Available at: https://www.jamii.go.tz/publications/budget **Ministry of Health (MoH)**. – MoH. (2025). Budget Speech presenting the Estimates of Revenue and Expenditure for the Financial Year 2025/26. United Republic of Tanzania. Available at: https://manyararrh.go.tz/announcement-single/hotuba-ya-waziri-wa-afya-mhe-jenista-j-mhagama-mb-kuhusu-makadirio-ya-mapato-na-matumizi-ya-fedha-ya-wizara-ya-afya-kwa-mwaka-20252026 – MoH. (2021). Health Sector Strategic Plan V (HSSP V) 2021/22–2025/26. United Republic of Tanzania. Available at: https://www.health.go.tz/storage/app/uploads/public/62b/2c6/7d8/62b2c67d8f5d8382866494.pdf **Ministry of Agriculture.** – Ministry of Agriculture. (2025). Budget Speech presenting the Estimates of Revenue and Expenditure for the Financial Year 2025/26. United Republic of Tanzania. Available at: https://www.kilimo.go.tz/publications/speeches – United Republic of Tanzania. (2017). Agricultural Sector Development Programme Phase II (ASDP II) 2017/18–2027/28. Agricultural Sector Lead Ministries. Available at: https://asdp.kilimo.go.tz/ – Ministry of Agriculture. (2024). Annual Report 2023/24. United Republic of Tanzania. – Tanzania Agricultural Research Institute (TARI). (2025). Annual Report 2024/25. United Republic of Tanzania. **Ministry of Livestock and Fisheries.** – Ministry of Livestock and Fisheries. (2025). Budget Speech presenting the Estimates of Revenue and Expenditure for the Financial Year 2025/26 (including reporting on FY 2024/25 achievements). United Republic of Tanzania. Available at: https://www.mifugouvuvi.go.tz/publications/speech **Prime Minister's Office – Regional Administration and Local Government (PMO–RALG).** – PMO–RALG. (2025). Budget Speech presenting the Estimates of Revenue and Expenditure for the Financial Year 2025/26. United Republic of Tanzania. Available at: https://www.bunge.go.tz/uploads/documents/sw-1738925711-1713265277-Hotuba_ya_Bajeti_ya_Ofisi_ya_Rais_(TAMISEMI)_kwa_Mwaka_wa_Fedha_2024_2025.pdf **Other:** – President's Office – Planning Commission. (2024). National Annual Development Plan 2024/25. United Republic of Tanzania.
GRPFM–6 Tracking budget expenditure for gender equality	– Chart of Accounts Codes – Internal document – Budget Functional Classification 2024 – Internal document – Ministry of Finance. (2024). *Budget Book 2024/25*. United Republic of Tanzania: o Volume I: *Macroeconomic framework and budget assumptions (1 July 2024 – 30 June 2025)* o Volume II: *Estimates of government revenue and expenditure (1 July 2024 – 30 June 2025)* o Volume III: *Public expenditure estimates – Recurrent votes (1 July 2024 – 30 June*

	2025) o Volume IV: *Public expenditure estimates – Development votes, ministerial and regional programmes (1 July 2024 – 30 June 2025)* o *Available at:* https://www.mof.go.tz/publications/speeches-2 – Ministry of Finance. (2025). *Budget Execution Report (BER) Q4 2024/25 (as of September)*. United Republic of Tanzania. Available at: https://www.mof.go.tz/uploads/documents/en-1759253260-BER%20Q4%202024-25%20as%20Sep.pdf – Ministry of Finance. (2024). *Speech by the Minister for Finance presenting the estimates of government revenue and expenditure for 2024/25*. United Republic of Tanzania. Available at: https://www.mof.go.tz/publications/budget-speech-2024-2025
GRPFM–7 Gender responsive reporting	– Ministry of Finance. (2024). Financial Reports FY 2024/25. Government of the United Republic of Tanzania. https://www.mof.go.tz/publications/fism-information – Ministry of Finance. (2021). National Five-Year Development Plan (FYDP III) 2021/22–2025/26. Government of the United Republic of Tanzania. https://www.mof.go.tz/publications/fydp-iii – Planning Commission. (2024). National Annual Development Plan (ADP) 2024/25. Government of the United Republic of Tanzania. https://www.planning.go.tz/publications/annual-development-plans-adp – Ministry of Education, Science and Technology. (2025). Education Sector Development Plan (ESDP) 2025/26–2029/30. Government of the United Republic of Tanzania. https://esmis.moe.go.tz/ – Ministry of Health. (2024). Annual Health Sector Performance Profile (AHSPP) 2024. Government of the United Republic of Tanzania. https://www.moh.go.tz – Tanzania Agricultural Research Institute (TARI). (2025). Annual Report 2024/25. Government of the United Republic of Tanzania. https://www.tari.go.tz/annual-reports – Ministry of Finance. (2024). Budget Execution Report FY 2024/25. Government of the United Republic of Tanzania.
GRPFM–8 Evaluation of gender impacts of service delivery	– No evidence identified
GRPFM–9 Legislative scrutiny of gender impacts of the budget	**GRPFM–9.1** – Official website of the National Assembly of Tanzania: https://www.parliament.go.tz – National Assembly of Tanzania. (2024). *Statement by the Parliamentary Budget Committee on the Proposals for the National Development Plan for the Financial Year 2024/25 and the Proposals for the Guidelines for the Preparation of the Government Plan and Budget for the Financial Year 2024/25.* Dodoma: Parliament of the United Republic of Tanzania. . Report available in Kiswahili (official version) at: https://www.parliament.go.tz – National Assembly of Tanzania. (2025). *Statement of the Standing Parliamentary Committee on Social Welfare and Community Development on the Implementation of the Functions of the Ministry of Community Development, Gender, Women and Special Groups for the Financial Year 2024/25, together with the Committee's Views on the Estimates of Revenue and Expenditure for the Financial Year 2025/26.* Dodoma: Parliament of the United Republic of Tanzania. . Report available in Kiswahili (official version) at https://www.parliament.go.tz

	GRPFM–9.2 – Official website of the National Audit Office of Tanzania: https://www.nao.go.tz – Controller and Auditor General (CAG). (2024). *Annual General Report of the Controller and Auditor General on the Audit of Central Government for the Financial Year 2023/24.* Dodoma: National Audit Office of Tanzania. Report available in Kiswahili (official version) at: https://www.nao.go.tz – Controller and Auditor General (CAG). (2023). *Annual General Report of the Controller and Auditor General on the Audit of Central Government for the Financial Year 2022/23.* Dodoma: National Audit Office of Tanzania. Report available in Kiswahili (official version) at: https://www.nao.go.tz

List of persons interviewed

Name	Position	Institution
Ernest K. Laiton	Assistant Director	Ministry of Finance
Jamila E. Lutanjuka	Principal Suppliers Officer	Ministry of Finance
Maxmillian K. Manyuka	Principal Planning Officer	Ministry of Finance
Debora Y. Mgombela	Principal Accountant	Ministry of Finance
Salome N. Mbalwe	Accountant	Ministry of Finance
Richard Beyana	Senior Suppliers Officer	Ministry of Finance
Enock Maganga	Senior Suppliers Officer	Ministry of Finance
Mwanne M. Shillah	Senior Information Systems Management Officer	Ministry of Finance
Charles Maganga	Senior Information Systems Management – Officer	Ministry of Finance
Florentina Masuruli	Senior Suppliers Officer	Ministry of Finance
Jackline Kayuki	Economist	Ministry of Finance
Consolata C. Komba	Economist	Ministry of Finance
Juma M. Salum	Economist	Ministry of Finance
Malulu P. Malulu	Principal Accountant	Ministry of Finance
Neema Nguvava	Economist	Ministry of Finance
Masoud Ndembo	Information Technology Officer	Ministry of Finance
Salvina Mtikire	Economist	Ministry of Finance
David Rogath Massawe	Monitoring & Evaluation Officer	Ministry of Finance
Denis Mihayo	Principal Economist	Ministry of Finance
Daniel D. Msweve	Economist	Ministry of Agriculture
Samson Mapunda	Principal Economist	Ministry of Finance
Emmanuel Matiku	Principal Finance Management Officer	Ministry of Finance
Neema S. Kifua	Quantity Surveyor	National Planning Commission
Sanura Mwakyusa	Economist	National Planning Commission
Timotheo Mgonja	Principal Community Development Officer	Ministry of Community Development, Gender, Women and Special Groups
Zaka Olais	Social Welfare Officer (SWO)	Ministry of Community Development, Gender, Women and Special Groups
Radhia Tambwe	Principal Finance Management Officer	Prime Minister's Office – Regional Administration and

		Local Government Authorities
Jeremiah Mwambange	Principal Community Development Officer	Prime Minister's Office – Regional Administration and Local Government Authorities
Melkzedeck Kimaro	Senior Accountant	Prime Ministers' Office Regional Administration and Local Government Authorities
Andrew H. Komba	Senior Agricultural Officer – Monitoring & Evaluation	Ministry of Agriculture
Lucy C. Iriya	Monitoring and Evaluation Officer	Ministry of Health
Yotham Nkwamba	Economist	Ministry of Health
Dr. Gladness Kirei	Principal Education Officer	Ministry of Education, Science and Technology
Angelus Turuka	Principal Finance Management Officer	Parliament of Tanzania
Prisca Mkongwe	Senior Statistician Officer	National Bureau of Statistics
Philbert Mrema	Gender Focal Coordinator	National Bureau of Statistics