THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE

A PERFORMANCE AUDIT REPORT ON THE MANAGEMENT OF IDENTIFICATION AND PROVISION OF SERVICES TO MOST VULNERABLE CHILDREN IN TANZANIA

THE MINISTRY OF HEALTH AND SOCIAL WELFARE AND THE PRIME MINISTER'S OFFICE REGIONAL ADMINISTRATION AND LOCAL GOVERNMENTS

A REPORT OF THE CONTROLLER AND AUDITOR GENERAL OF THE UNITED REPUBLIC OF TANZANIA

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National Audit Office

Vision
To be a centre of excellence in public sector auditing

Mission
To provide efficient audit services, in order to enhance accountability and value for money in the collection and usage of public resources

Core Values
In providing quality service, NAO shall be guided by the following Core Values:

Objectivity
To be an impartial entity, which offers services to our clients in an unbiased manner

We aim to have our own resources in order to maintain our independence and fair status

Excellence
We are striving to produce high quality audit services based on best practices

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To be a corrupt free organization that will observe and maintain high standards of ethical behaviour and the rule of law

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We focus on our stakeholders needs by building a culture of good customer care, and having a competent and motivated workforce

Innovation
To be a creative organization that constantly promotes a culture of developing and accepting new ideas from inside and outside the organization

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To be an organization that values and uses public resources entrusted to us in an efficient, economic and effective manner

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LIST OF ABBREVIATIONS

AIDS	-	Acquired Immune Deficiency Syndrome
CBO	-	Community Based Organization
CC	-	City Council
CCHP	-	Comprehensive Council Health Plan
CDO	-	Community Development Officer
CHF	-	Community Health Fund
CMAC	-	Council Multisectoral AIDS Committee
CMT	-	Council Management Team
CJF	-	Community Justice Facilitators
DC	-	District Council
DED	-	District Executive Director
DMS	-	Data Management System
DSW	-	Department of Social Welfare
FBO	-	Faith Based Organization
FHI	-	Family Health International
HIV	-	Human Immunodeficiency Virus
IPG	-	Implementing Partners Groups
LGA	-	Local Government Authorities
MC	-	Municipal Council
MCDGC	-	Ministry of Community Development Gender and Children
MDAs	-	Ministries, Departments and Agencies
MEO	-	Mtaa Executive Officer
MoHSW	-	Ministry Of Health and Social Welfare
MTEF	-	Medium Term Expenditure Framework
MVC	-	Most Vulnerable Children
MVCC	-	Most Vulnerable Children Committee
NCPA	-	National Costed Plan of Action
NGO	-	Non Government Organization
PMO-RALG	-	Prime Minister's Office Regional Administration and Local Government
RS	-	Regional Secretariat

SWO	-	Social Welfare Officer
TACAIDS	-	Tanzania Commission for AIDS
TASAF	-	Tanzania Social Action Fund
UNICEF	-	United Nations Children Fund
VEO	-	Village Executive Officer
WDC	-	Ward Development Committee
WEO	-	Ward Executive Officer
WMAC	-	Ward Multisectoral Committee

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PREFACE

The Public Audit Act No. 11 of 2008, Section 28 authorizes the Controller and Auditor General to carry out Performance Audit (Value-for-Money Audit) for the purposes of establishing the economy, efficiency and effectiveness of any expenditure or use of resources in the MDAs, LGAs and Public Authorities and other Bodies which involves enquiring, examining, investigating and reporting, as deemed necessary under the circumstances.

I have the honour to submit to His Excellency the President of the United Republic of Tanzania, Dr. Jakaya Mrisho Kikwete and through him to the Parliament a Performance Audit Report on the Management of Identification and Provision of Services to Most Vulnerable Children in Tanzania.

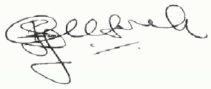
The report contains conclusions and recommendations that directly concern the Prime Minister's Office – Regional Administration and Local Government (PMO-RALG) and the Ministry of Health and Social Welfare (MoHSW).

The Prime Minister's Office – Regional Administration and Local Government (PMO-RALG) and the Ministry of Health and Social Welfare (MoHSW) have been given the opportunity to scrutinize the factual contents and comment on the draft report. I wish to acknowledge that the discussions with both of them have been very useful and constructive.

My office intends to carry out a follow-up at an appropriate time regarding actions taken by the audited entities in relation to the recommendations in this report.

In completion of the assignment, the office subjected the report to the critical reviews of the following experts namely, Prof. Phares Mujinja, Senior Lecturer, Muhimbili University of Health and Allied Sciences (MUHAS) and Mr. Donald Charwe, Retired Assistant Commissioner, Ministry of Health and Social Welfare (MoHSW) who came up with useful inputs on improving the output of this report.

This report has been prepared by Ms. Asnath Mugassa – Team Leader, Ms. Mariam Chikwindo and Mr. Elisante Mshana – Team Members under the supervision and guidance of Mr. George C. Haule – Assistant Auditor General and Ms. Wendy W. Massoy – Deputy Auditor General. I would like to thank my staff for their assistance in the preparation of this report. My thanks should also be extended to the audited entities for their fruitful interaction with my office.



Ludovick S. L. Utouh
Controller and Auditor General,
United Republic of Tanzania
December 2013

EXECUTIVE SUMMARY

Background to the Audit

In Tanzania, the number of Most Vulnerable Children (MVC) has been increasing, it was estimated that from the year 2007 to 2010, the total number of MVC increased by 28% from 749, 203 to 1,044,096. Similarly, data from the Tanzania HIV/AIDS Malaria Indicator Survey (THMIS) of 2007/08 estimated that orphanhood has increased from 11% to 17.6% of all children.

The public MVC programs are reported to have low coverage. As of December 2011, only 63.3% of the wards had identified MVC, and only 75% of the MVC had been provided with at least one basic support. It was reported therefore that there is little evidence to indicate impact of MVC programs, MVC service delivery is uncoordinated and services are provided to a small number of children and households in ways which are socially disruptive and sometimes stigmatizing. There is also weak monitoring and evaluation of the services delivered to MVC.

The Ministry of Health and Social Welfare (MoHSW) through the Department of Social Welfare (DSW) and the Prime Minister's Office Regional Administration and Local Governments (PMO-RALG) have the main responsibility of ensuring that the identification process, provision of service, supervision, monitoring, evaluation and reporting of MVC activities are functioning effectively.

The audit assessed whether the Ministry of Health and Social Welfare (MoHSW) and the Prime Minister's Office Regional Administration and Local Governments (PMO-RALG) have effective and transparent identification process and services provision to MVC.

The specific audit objectives were to: (1) establish whether the MoHSW and PMO-RALG ensure that there is adequate identification of Most Vulnerable Children (MVC) in LGAs, (2) assess how best the PMO-RALG and MoHSW ensure that there is efficient and effective service provision to MVC, and (3) determine the adequacy of supervision, monitoring and evaluation of the MVC activities conducted by relevant authorities (PMO-RALG, MoHSW and LGAs)

Main Findings

Systems for Identification of MVC are not Functioning Properly

The examinations of MVC reports from the PMO-RALG, MoHSW, LGAs and Implementing Partners as well as interviews with various officials from those organizations and Most Vulnerable Children Committees (MVCC) revealed that the MVC identification system is weak and not functioning properly. This was due to the following weaknesses: Inadequate Dissemination and Training on Identification, Inadequate and inactive MVCCs, MVCCs working on voluntary basis, Inadequate planning and budgeting for identification activities and complication of the Identification Tool.

Insufficient Provision of Services to MVC

The services rendered to MVC were found to be insufficient. The audit noted that this is contributed to by a number of factors such as insufficient allocation of resources (fund budgeted for MVC activities as well as the number of Social Welfare Officers in councils). Another factor is the weak coordination for services provided to MVC. Even though the MVC needs had been established, services are provided without taking into account the established and analysed needs. It only depends on the ability and willingness of the Implementing Partners.

Other factors contributing to the insufficient provision of services to MVC are lack of updated MVC database and non- sharing of MVC data and Information. MVC data are either not updated regularly or in some areas are lacking and this makes the task of provision of services very difficult.

Unsustainable System for the Provision of Services to MVC

The audit found that the system for provision of services to MVC is not sustainable as it is heavily donor dependent and the councils are not providing enough budget for the MVC activities. 4 out 9 studied councils were found to have plans and budgeting for the MVC. Similarly, there is inadequate allocation of resources for MVC from central to council level.

It was also noted that there is weak coordination at both central and council levels. While the National Steering Committee was supposed to coordinate central government ministries through a number of meetings, the meetings were not convened likewise at the council level, a number of stakeholders were not properly coordinated by the council.

Inadequate Monitoring and Evaluation of MVC Activities

The system for Monitoring and Evaluation of performance of MVC activities in both Central and Local Government Levels was found to be weak. The audit noted that most of the Social Welfare Officers and other MVC officials have insufficient knowledge on supervising, monitoring and evaluating the performance of MVC activities under their jurisdictions. As a result, supervision, monitoring and evaluation of the performance of MVC activities had not been done adequately.

Very few monitoring and evaluations have been done and when assessed it was found that the officials made use of few indicators (6 out of 15 indicators) some of which are not good performance indicators of the MVC system.

Weak Reporting of Performance Achievement of MVC Issues

One of the weaknesses seen in the way the MVC system is functioning was the weak reporting of performance achievements of MVC issues. Different levels of responsibilities have been assigned the task of reporting the performance in quarterly and annual basis but that was not done. Most of the councils were not submitting their reports to the Regional Secretariat. Likewise the Regional Secretariat did not submit reports to PMO-RALG. The MoHSW was also depending on feedbacks from Implementing Partners rather than the reports obtained through the government structure.

This problem was attributed to lack of enforcement on what should be reported and when, reluctance of Implementing Partners to provide information; and differences in the reporting systems of Implementing Partners.

Overall conclusion

The Ministry of Health and Social Welfare through the Department of Social Welfare (DSW) and the Prime Minister's Office Regional Administration and Local Governments (PMO-RALG) have not adequately managed to ensure that the identification and provision of services to MVC are conducted in an efficient and effective way. This is due to the fact that: (1) Identification of MVC is not effectively conducted (2) Services provided to MVC are not sufficient (3) Supervision, Monitoring, Evaluation and Performance Reporting of MVC activities is weak.

Recommendations

Identification of Most Vulnerable Children

The Ministry of Health and Social Welfare should:

1. Ensure that joint plans for the identification of Most Vulnerable Children among the central and local government players of MVC activities in the country are developed and implemented.
2. Develop a mechanism that will ensure that the MVC needs are analyzed and information is shared with all stakeholders in the council and used for determining required resources for Most Vulnerable Children activities.

The Prime Minister's Office Regional Administration and Local Government should ensure that:

3. Proper planning for the identification of Most Vulnerable Children is done and it covers all villages and streets.
4. There is improved coordination of service provision to MVC, as well as reporting and information sharing from the low level (village/street) up to the national level.

Provision of Services to Most Vulnerable Children

The Ministry of Health and Social Welfare should:

1. Develop mechanisms and interventions that will ensure that provision of services to Most Vulnerable Children is done consistently and correspond to the prioritized needs of Most Vulnerable Children.

The Prime Minister's Office Regional Administration and Local Government should ensure that:

2. All councils develop comprehensive action plans for the provision of services to Most Vulnerable Children and ensure that the plans are implemented.
3. A mechanism for ensuring that all Implementing agencies (both state and non-state) in their areas regularly submit implementation reports to the councils.
4. It develops a mechanism which will provide guidance on how various services offered to MVC such as shelter, education, health etc. will be provided.
5. It establishes mechanism for ensuring that resources for MVC are equitably allocated and budget is set aside for the Most Vulnerable Children activities.
6. It communicates with Regional Secretariats requiring them to submit performance reports of their councils on issues regarding MVC and ensure that those reports are shared with MoHSW and other Ministries, Departments and Agencies (MDAs).
7. It reviews all reports received from the Regions and provide feedback to the regions so as to enhance continuous improvement in the provision of services to the MVC.

Supervision, Monitoring and Evaluation of Most Vulnerable Children Activities

The Prime Minister's Office Regional Administration and Local Government should ensure that:

1. Councils are conducting regular monitoring and evaluation of MVC activities and the results are reported back to all levels of administration i.e. National, Regional and Council.

The Ministry of Health and Social Welfare should:

2. Develop monitoring and evaluation systems that will enable tracking of progress towards the achievement of goals and objectives /impact of MVC programs.
3. Develop MVC program indicators which are measurable both in short and long term.
4. Develop mechanisms for managing the MVC data and sharing of that information with all government institutions dealing with MVC issues.
5. Map out all service providers in the country and provide clear mechanism for performance reporting that will ensure all implementing partners reports to government on the implementation of various MVC programs.
6. Establish a data base of all MVC in the country and use it to monitor all activities related to the provision of services to MVC.

CHAPTER ONE

INTRODUCTION

1.1 Background

According to UNICEF[1], "Orphans and Vulnerable Children (OVC) are those who have been deprived of their first line of protection, which comes from their parents". In Tanzania, the concept of orphans and vulnerable children is further expanded to the Most Vulnerable Children (MVC)[2]. Some vulnerable groups may include children who are orphaned, living without the basic necessities, not going to school, suffering from some type of abuse or exploitation, facing discrimination or are involved in exploitative labour and street children.

The Most Vulnerable Child(ren) as defined in the National Costed Plan of Action for MVC of 2013 and National MVC Identification Register is " a child under the age of 18 years falling under the extreme condition characterized by severe deprivation as to endanger their health, well being and long term development (e.g. lives in a house with chronically ill parents, maternal orphans, paternal orphans, stigmatized, marginalized or discriminated, child without both parents, abandoned child, child forced to work, child in harassment, children living in institutional care, children born in prison, children with disability, early childhood bearing, street children and those children living in child- headed household)".

In Tanzania, the number of MVC has been increasing. It was estimated that the total number of MVC increased by 28% from 749, 203 in 2007 to 1,044,096 in 2010. By the end of 2009, more than 700,000 children had been identified as 'most vulnerable' following a criteria and identification process implemented by communities (UNICEF, 2009).

Data from the Tanzania HIV/AIDS Malaria Indicator Survey (THMIS) of 2007/08 estimated that orphanhood has increased from 11% to 17.6% of all children.

[1] http://www.unicef.org/protection/index_orphans.html
[2] National Costed Plan of Action

Most Vulnerable Children are more common in areas with high current or past prevalence of HIV/AIDS and highly deprived areas. The reason for the increase is due to increase in HIV/ AIDS and poverty in the society.[3]

The government has taken several efforts to address the issue of Most Vulnerable Children such as operationalization of the Social Security Policy of 2003 by developing and implementing a national strategy for social security and Protection for Vulnerable groups (VPO, 2005).

Other efforts include operationalization of MVC National Costed Plan of Action of 2007-2010 (Phase I) and 2013-2017 (Phase II), enacted the Disability Act (2010) and Law of the Child Act (2009) and their regulations, the enactment of Social Protection Framework (SPF) of 2008, MVC National Data Management System (DMS) has been rolled out, operationalization of the National Guidelines for Improving Quality of Care, Support, and Protection for Most Vulnerable Children in Tanzania.

However, despite all the significant efforts taken by the government to address the issues of MVC, and the fact that various programs have been implemented by the government, the problem of minimizing the consequences of MVCs still persists. The programs were faced by challenges in the course of their implementation and thus their impacts have not been realized. The public MVC programs have low coverage as up to December 2011 only 63.3% of the wards have identified MVC and among the identified MVC only 75% have been provided with at least one basic support.

The MVC programs also have been reported to have little evidence of their impact[4], poor participation of children in the identification process, uncoordinated MVC service delivery[5], services are provided to a small number of children and households in ways which are socially disruptive and sometimes stigmatizing, lack of monitoring and evaluation of the services delivered to MVC intervention mainly focused on social protection and only a few deals with preventive and promotion of social protection.

[3] PACT - Tanzania

[4] Evaluation Report of MVC National Costed Plan of Action (2007 – 2010) and Children and women in Tanzania report Volume I 2010

[5] Influencing Policy for Children in Tanzania (REPOA Report - 2009)

In response of this the Office of the Controller and Auditor General decided to conduct a Performance Audit on the Management of Identification and Provision of services to the Most Vulnerable Children in Tanzania.

1.2 Design of the Audit

1.2.1 Audit Objective

The objective of audit was to assess whether the Ministry of Health and Social Welfare (MoHSW) and the Prime Minister's Office Regional Administration and Local Governments (PMO-RALG) have effective and transparent identification process and services provision to Most Vulnerable Children (MVC).

Specific audit objectives were to:

- establish whether the MoHSW and PMO-RALG ensure that there is adequate identification of Most Vulnerable Children (MVC) in LGAs;
- assess how best the PMO-RALG and MoHSW ensure that there is efficient and effective service provision to MVC; and
- determine the adequacy of supervision, monitoring and evaluation of the MVC activities conducted by relevant authorities (PMO-RALG, MoHSW and LGAs).

More specific audit questions and sub - questions are provided in Appendix One.

1.2.2 Assessment Criteria

The assessment criteria used to assess the performance of the Ministry of Health and Social Welfare (MoHSW) and the Prime Minister's Office Regional Administration and Local Governments (PMO-RALG), Regional Secretariats (RS) and Local Government Authorities (LGAs) on the identification, service provision, supervision, monitoring and evaluation of MVC programs and activities.

They were extracted from various sources such as legislations, regulations, policies, guidelines, best practices and National Action Plans for Most Vulnerable Children.

Details on the assessment criteria are provided in Appendix three.

1.3 Audit Scope

The audit focused mainly on the Management of Most Vulnerable Children covering the identification, provision of services to MVC, supervision, monitoring and evaluation of MVC activities in Tanzania.

The focus of the audit was on the usefulness of the identification tools, efficiency of the MVC committees and factors contributing to successful identification of MVC. On the part of service provision, the focus was on the type, outcome and level of services provided. Similarly, the audit focused on the supervision, monitoring, evaluation and reporting on performance of MVC activities. Various performance indicators were looked into.

The audit covered both the Ministry of Health and Social Welfare (MoHSW) and Prime Minister's Office Regional Administration and Local Governments (PMO-RALG) as the main audited entities.
Similarly, the audit focused on central, regional and local governments' levels in order to get the comprehensive picture on the way issues of MVCs are managed in Tanzania.

7 out of 25 regions which are implementing MVC programs in Tanzania were studied and covered as cases.

The audit covers four financial years i.e. from 2009/10 up to 2012/13 due to the fact that the operationalization of the MVC National Costed Plan of Action phase one started in 2008. The four years period was chosen in order to establish the trend of the performance of both the MoHSW and PMO-RALG from the time when the implementation of National Costed Plan of Action for MVC started up to June 2013.

1.4 Methods for Data Collection

In order to answer the audit questions, three methods were used for data collections. These methods include: interviews, document reviews and observations through a number of physical visits made to six children homes (government and private owned children homes).

To ensure that the collected data provide comprehensive picture of the situation in the entire country and at both levels of government (Central, Regional and Local levels) data were collected at both levels. In central government level, data were collected from the Ministry of Health and Social Welfare (MoHSW) and the Prime Minister's Office Regional Administration and Local Governments (PMO-RALG) and Ministry of Community Development Gender and Children (MCGDC) while in Regional and Local levels, data were collected from seven Regional Secretariats (RS) of Dar-es-Salaam, Njombe, Rukwa, Lindi, Mwanza, Mara and Dodoma.

The selection of the regions was done based on the geographical representation of the country and the regions with highest, medium and low percentages of MVC per children for comparison purposes.

Three regions with the highest percentage of MVC per children namely Njombe[6] RS (28.8), Rukwa RS[7] (24.10) and Mara (22.2) were selected. Three regions with medium percentage of MVC per children Mwanza RS (15.9), Dodoma RS (15.9) and Dar es Salaam (20.6), and one region with the low percentage of MVC per children namely Lindi RS (8.3) was selected.

For Dar es Salaam region data were collected from the three Municipal Councils of Kinondoni, Ilala and Temeke because the MVC problems is more experienced in big cities due to tendency of children to shift from remote areas to the city/urban areas.

From the remaining 6 regions selected, one council in each region was randomly selected. The selected councils where data was collected include: Makete DC (Njombe), Liwale DC (Lindi), Kondoa DC (Dodoma), Mwanza CC (Mwanza), Musoma MC (Mara) and Sumbawanga DC (Rukwa).

[6] High due to HIV/AIDS
[7] High due to poverty

A total of six children homes were visited. These include:

- Polon Orphan Centre (Kondoa DC);
- Bulongwa Orphanage centre (Makete DC);
- New life Orphanage centre (Kinondoni MC);
- Kurasini Home centre (Temeke MC);
- Kalambanzite Orphanage centre (Sumbawanga DC); and
- Mwana Orphanage centre (Ilala MC).

More detailed methods for data collection are provided in *Appendix Two.*

1.5 Data Validation Process

The Ministry of Health and Social Welfare and Prime Minister's Office Regional Administration and Local Government were given the opportunity to go through the draft report and comment on the figures and information being presented. The two Ministries confirmed on the accuracy of the figures used and information being presented in the report.

The information was crosschecked and discussed with experts in the field of Child Psychology and Sociologist to ensure validation of the information obtained.

1.6 Standards Used for the Audit

The audit was done in accordance with International Standards for Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI). These standards require that the audit is planned and performed in order to obtain sufficient and appropriate evidence to provide a reasonable basis for the findings and conclusions based on audit objectives.

1.7 Structure of the Report

The remaining part of the report covers the following:

Chapter Two provides the detailed account of the system and process for the management of MVC activities in Tanzania, whereby the responsibilities of different MVC's key actors are described.

Chapter Three gives an account of the findings on the identification, provision of Services to MVC, and Monitoring and evaluation of MVC activities as managed by the MoHSW and PMO-RALG.

Chapter Four provides conclusions and *Chapter Five* outlines recommendations which can be implemented in order to improve the situation.

CHAPTER TWO

SYSTEM FOR MANAGING MOST VULNERABLE CHILDREN

2.1 Introduction

This chapter presents the information on the system for the management of Most Vulnerable Children in Tanzania. It provides details on the key players with their respective roles and responsibilities in the identification, service provision, monitoring and evaluation of Most Vulnerable Children. It also presents procedure for identification, service delivery, supervision, monitoring, evaluation and performance reporting.

2.2 Governing Laws and Policies on MVC

The MVC activities are mainly governed by two main statutes namely, The Child Act of 2009 and The Local Government Act No. 7 of 1982.

The Child Act of 2009 is the governing law for the management and service delivery to MVC. The law requires both the Central and Local government institutions to ensure that there is an effective welfare system to vulnerable groups in the country.

The Local Government Act No. 7 of 1982 requires the LGAs to co-ordinate the implementation of MVC Plans in their areas of jurisdiction.

The Child Development Policy of 1996 structures child rights on survival, protection and development.

2.3 Strategic Goals and Objectives of the MVC Program

Strategic Goal

The overall goal[8] of MVC program is to improve the quality of life for MVC in Tanzania by scaling up national response to MVC, building on previous and existing experiences in reaching more MVC, with more services over a longer period of time.

[8] National Costed Plan of Action I (2007 – 2010) and II (2013 – 2017) for MVC

Strategic Objectives

The general objective of MVC program is to ensure that MVC in Tanzania are protected from harm and have access to essential services. This general objective is classified into the following specific objectives:

- to create enabling environment for MVC service delivery
- to increase access to essential services and support to MVC from 30% to 50% by 2015

The above specific objectives were to be achieved through six thematic areas as described below:

- ***Policy and Service Delivery Environment:*** Involves linking programs and mobilizing resources in a way that is most effective, strengthening and establishment of response systems (MVCCs) at the community and Local Government level.
- ***Household and Child level Care***: Meeting the basic[9] or core needs of children and youth to ensure their current and future wellbeing.
- ***Protection and Security:*** Addressing stigma and social neglect faced by MVC including various forms of child abuse and exploitation, child trafficking, child labour, commercial sex and ensuring succession of property to MVC.
- ***Psychosocial Support:*** Addressing fear, grief, and stigma faced by children and ensuring continuity of social relationships of MVC and their caregivers. MVC receive love, emotional support, and are given opportunity to express their feeling without fear of stigma and discrimination.
- ***Measuring the Process:*** Involves assessing and evaluating of the quality of MVC response, outcomes and effectiveness of intervention.
- ***Resource Mobilization:*** Making available adequate resources for effective and sustainable implementation of the National Costed Plan of Action (NCPA).

Sources of Funding for MVC

Potential sources of funds for MVC program are government, private sectors, development partners, local and international non-state

[9] Basic needs include food and nutrition, non-food needs such as shelter and care, protection, health care, psychosocial support, education, and economic strengthening

organizations[10]. For the four years under review, government contributed 25% and Donors contributed 75%. According to NCPA I and Medium Term Expenditure Framework for 2011 – 2013, financial commitment of supporting agencies are as shown in table 2.1 below:

Table 2.1: Financial Commitment to National MVC Response from 2009 - 2013

Source	Amount in millions US $					
	2008	2009	2010	2011	2012	2013
Government Grants	61.3	67.4	74.1	28.9	40.5	170.7
Donors	207.6	200.6	193.7	318.1	363.6	430.5
Total	268.9	268	267.8	347.0	404.1	601.2

Source: National Costed Plan of Action (2007 – 2010) for MVC and MTEF

2.4 Responsibilities for Management of MVC

There are various actors' assigned responsibilities for identification, service delivery, monitoring and evaluation of MVC executed at central and Local Government levels as described below:

Central Government Level

The Central Government institutions have the overall responsibility in managing Most Vulnerable Children (MVC) as shown hereunder:

[10] NGOs, FBOs and CBOs

Ministry	Responsibilities for Management of MVC
The Ministry of Health and Social Welfare (MoHSW)	To develop policies, guidelines, and set quality standards on welfare services to vulnerable children. To initiate and develop sustainable plans and strategies for improving the well being and quality of life of MVC. To guide and coordinate other government sectors, and establish partnership with non - government organizations and the private sector involved in the provision of services to MVC. Maintenance of MVC Data management system and Monitoring and Evaluation framework.
Prime Minister's Office – Regional Administration and Local Government (PMO-RALG)	The PMO- RALG through the division of Local Government has the responsibilities of coordinating and facilitating[1] MVC activities to all councils. It is responsible for (1) Facilitating the employment of Social Welfare Officers in all Councils (2) Advocate Local Government Authorities to allocate funds and other resources for Most Vulnerable Children service delivery in their areas; and (3) Monitoring and Evaluation of the implementation of services provision to MVC in all Councils.
Ministry of Community Development Gender and Children	Through the Children Development Department, it is responsible for (1) Empowering communities to support MVC; (2) Issuing guidelines, rules, regulations and coordinate implementation of all programs, measures to promote child survival; and (3) Planning, preparing, implementing, strategizing, coordinating, monitoring and evaluating implementation of the Children Development Policy.

Types of Social Welfare Services Provided by the Ministry

The Ministry of Health and Social Welfare through the Department of Social Welfare (DSW) is mandated to ensure that there is an effective welfare system to all vulnerable groups in the country. The Social Welfare services are provided to the following vulnerable groups and areas:

- People with Disabilities and Elderly Persons;
- Family, Child Welfare Services and Early Childhood Development; and
- Juvenile Justice and Correctional Services.

This audit focused on the identification and provision of services to the Most Vulnerable Children activities carried out under Child Welfare and Early Childhood Development Section.

National Steering Committee for MVC

The aim of the steering committee is to ensure transparency, efficiency, and partnership in efforts to respond to the needs of MVC. It is chaired by the Permanent Secretary of the Prime Minister's Office and MoHSW is the secretary. This committee meets twice each year[11]. Among the main functions of the steering committee are:

- To ensure there is mainstreaming of support for MVC in relevant government policies, development strategies and programs in all government ministries, departments and agencies at all levels;
- To ensure adequate resources are allocated for MVC activities in all government ministries, departments, and agencies that support MVC;
- To review and approve plans of action prepared or proposed by the Technical Committee for MVC; and
- To ensure effective coordination of all activities undertaken by stakeholders dealing with MVC.

National Technical Committee

The National Technical Committee[12] for MVC is responsible for providing technical advice regarding care, support, and protection of MVC and meets once every quarter. It is chaired by Permanent Secretary of MoHSW while DSW is the secretariat of the committee.

The functions of the committee include:

- Helps and advises the National Steering Committee;
- Ensure functional policy and regulatory frame work are in place;

[11] Members of the committee are Permanent Secretaries of PMO, MoHSW, MCDGC, MoLE, MoJCA, MoF, MoHA, PMORALG, MoEVT, Executive Chair person of TACAIDS, a representative from NGO, CCT and BAKWATA, head of UN Agencies (UNICEF,ILO,USAID and UNAIDS.

[12] Members of the committees are Director of Children Development affairs (MCDGC), Commissioner for SW, Director for Youth Development, Director of Social Services in the president's Office, Planning Commission, Three SWOs from MoHSW, Director of Local Government from PMORALG, Director of HIV and AIDS from TACAIDS, three representative from UN Systems working with MVC, two representative from NGOs and two representative from BAKWATA and CCT, one representative from MoJCA.

- Prepares progress report on the status of MVC care , support and protection;
- Monitors and Evaluates of MVC programs;
- Developing strategic action plan for MVC; and
- Submit plans and budgets to the National Steering Committee.

Regional and Local Government Authorities

The Regional Secretariat and Local Government Authorities have the overall responsibility in managing Most Vulnerable Children in their areas of jurisdiction as shown hereunder:

RS and LGA	Responsibilities for Management of MVC
Regional Secretariat	At the Regional level, the Regional Secretariat through the Health and Social Welfare Section has the role of: (1) Supervising and facilitating MVC Committee through provision of technical support in combating the MVC problem; (2) Facilitating the identification of MVC at the LGA level through distribution of identification guidelines to all councils, organizing and conducting quarterly, semi-annual, and annual MVC Committee Review Meetings; and (3) Planning and budgeting for coordination of MVC activities.
Local Government Authorities (Councils)	In the management of MVC, the LGA has the following responsibilities: (1) Keep a register of MVC within its areas of jurisdiction; (2) provide assistance and accommodation for a child who appears to require such assistance; (3) Participating in the identification of MVC, coordination and supervision of intervention of MVC protection by ensuring they adhere to national standards; (4) Participating in the collection and provision of information to national level institutions to facilitate coordination, monitoring and evaluation; and (5) Providing overall coordination and supervision in their respective councils through sending reports to the Regional Administrative Secretary.

Most vulnerable Children Committee (MVCC)

The Village/Ward Executive Officer as head of Most Vulnerable

Children Committee (MVCC) has the following responsibilities:

- Ensuring MVC identification is conducted after every six months;
- Ensuring MVC have adequate protection and access to all essential services, i.e. health, education, food, shelter, and psychosocial support through home visits; and
- Preparing MVC register report for submission to the Council's Director.

2.5 Process of Delivering Services to Most Vulnerable Children

Various processes are involved in delivering services to MVC as follows:

Identification Process

The Identification process as described in the National MVC identification Guideline is community based through participatory approach at the Village /Street level, under the leadership of trained Social Welfare Officers and volunteers who form the village MVCC. Identification of MVC is supposed to be conducted after every six months and has to pass through the following events:

i) Training of National facilitators in the use of Identification tools;
ii) Conducting advocacy meetings with district leaders, Councillors where district vulnerability indicators are proposed;
iii) Training of District MVC Facilitator Teams which would then conduct advocacy meetings to different wards[13];
iv) Ward and street facilitators conduct dialogue meetings with Village /street government leaders who then conduct meetings with the Street/Village community. These meetings set the MVC identification criteria, select MVCC and identify street resources potential for providing care, support and protection to MVC;
v) Street MVCC then conducts household visits to verify the

[13] It involves Ward Development Committee members, FBOs, CBOs and youth representatives. The team also train Ward and Village/Street facilitator which involves extension workers, Village Health Workers, Teachers

identified MVC and thereafter presents the list of verified MVC to the second street community meeting and comes up with the MVC planning committee; and

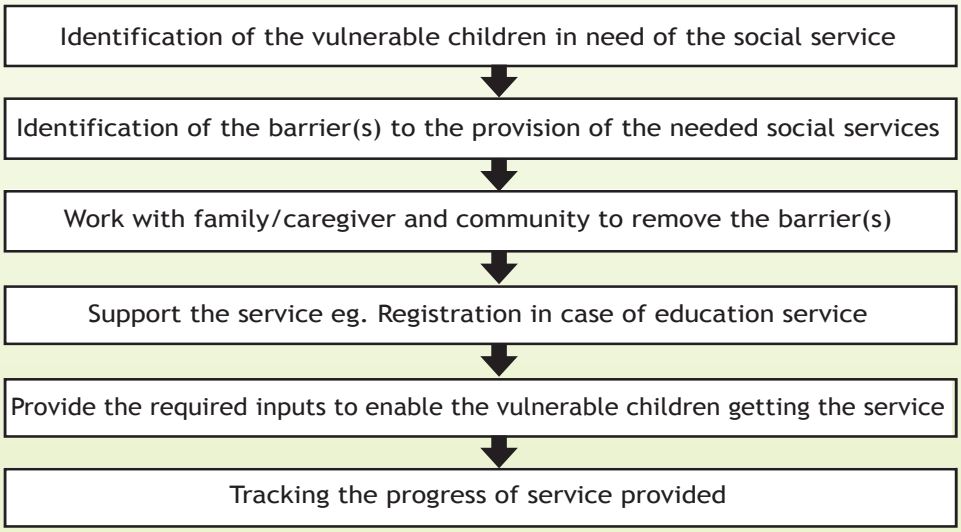
vi) MVCC formed eventually prepares /develops a detailed MVC costed action plan at the community level. All MVC information are then sent to the District/Municipal/City Council every Quarter.

Service Delivery to MVC

The social service delivery for MVC depends much on the identification and assessment of the particular needs of the MVC services to be provided such as education, food, clothes, shelters, psychosocial care and support. Social Service delivery to MVC is enhanced through coordination between Department of Social Welfare with other line ministries[14], LGAs and private institutions such as Non-Governmental, Community Based and Faith Based Organizations responsible for provision of different social services.

Procedure for service provision to MVC is as presented in figure 2.1 below:

Figure 2.1: Flow Chart for Service Provision to MVC



[14] MOEVT, MCGD, MOF, and PMO-RALG

Kind of Service Needed at Child, Caregiver/Family and Community Level includes: Food and nutrition, Shelter and Care, Protection, Health Care, Psychosocial support, Educational and Vocational Training, and Economic Strengthening

See Appendix Six for more details on the kind of services needed at the Community level

Table 2.2: Action Needed at the System Level in each Social Service

Social Service	Systems Level
Food and nutrition	Policy development, regional and national coordination, technical assistance to the food industry and advocacy.
Shelter and Care	Policy developments, regional and national coordination, education anti-stigma efforts, monitor institutional care when needed.
Protection	Legal and policy development, social marketing campaigns to support values that protect children.
Health Care	Policy development to insure access and service delivery model that meets needs of vulnerable children.
Psychosocial support	Provision for trained counsellors within school systems to identify at-risk children in need of psychosocial support
Educational and Vocational Training	Support services (fee-waivers, referral to psychosocial support, tutoring, etc.)
Economic Strengthening	Government-supported guarantees for IGAs and microfinance institutions.

Source: Quality Programs for Orphans and Vulnerable Children: A Facilitator's Guide to Establishing Service Standards[15]

Monitoring of MVC Activities

For MVC programs monitoring starts at the village level to the national level on which the indicators are developed. MoHSW has developed Monitoring & Evaluation Plan for National Costed Plan of Action for MVC where the roles of different levels are stated.

[15] Prepared by: Lori DiPrete Brown, MSPH Assistant Director, Center for Global Health University of Wisconsin Special Technical Coordinator, University Research Corporation., LLC Consultant, Pact Inc.

Reporting

Reporting is important in ensuring that there is monitoring of MVC service delivery. According to National Costed Plan of Action I there are three categories that are involved in reporting, frequency of reporting, responsible person for reporting and reporting date for each report as indicated in table 2.3 below:

Table 2.3: Reporting Schedule for various Actors

Report	Frequency	Responsible person	Reporting date
Service provider monthly report	Monthly	Council Social Welfare Officer	7th of each new month
Village MVC Quarterly	Quarterly	VEO	10th of each new quarter
Ward MVC Quarterly Report	Quarterly	WEO	15th of each new quarter
Council Quarterly Report	Quarterly/Semi Annually	Council Social Welfare Officer	20th of each new quarter
Regional Quarterly Report annual	Semi Annually	Regional Social Welfare Officer, PMO-RALG,MVC focal officer	20th July and 20th January each year
Annual MVC report	Annually	DSW, M&E officer	20th July each

Source: Monitoring and Evaluation Plan for National Costed Plan of Action for MVC in Tanzania 2011

Evaluation of MVC Program MVC Service Delivery

Evaluation of the effectiveness of the National Costed Plan of Action for MVC is done by assessing the quality of MVC responses by undertaking both process evaluation annually and outcome and impact evaluation after three years. The review is done by MoHWS - Department of Social Welfare (DSW), who would recommend a national task force that is representative of all sectors (government, civil society, private sector, development partners and UN).

Evaluation at the LGAs Level: LGAs conduct evaluation of input and outputs at the implementation level by undertaking quarterly and annually assessment using the program level indicators. These indicators are:

- Number of active MVC Committees;
- Number of MVC care Providers trained in MVC care;
- Number of councils allocated funds for MVC service delivery;
- Number of MVC who are receiving health services, food and nutrition, legal aids and protection, education services, MVC household engaged in LGA;

The reviews are done to determine if activities were implemented as planned, what resources were used, what services were offered and how many MVC/ MVC household were reached (input and outputs).

Evaluation at the Central Level

This involves collection of data through in-depth interview, focus group discussions, review of existing MVC data/information (service records and activity reports) and special surveys by external evaluators. Assessment for MVC programming for individual child/ household is based on the Child Status Index tool in which the eight core services for MVC that include family base care, shelter, psychosocial support, education skills, health status of a child, food and nutrition, economic strengthening and protection are checked. The evaluation is supposed to be done at the mid and end of the program to assess Policy and Service delivery in the improvement of service delivery, Psycho–Social Support if is provided in accordance with the standards, MVC program contribute to protecting children by strengthening the protective environment.

MVC Resource Allocation and Mobilization

To ensure effectiveness and sustainable service delivery to MVC, a national framework for resource mobilization was developed at different level from national level to community level.

National level

The Government, through Ministry of Finance, MoHSW and PMO- RALG in every financial year is required to allocate and dedicate adequate resources to line ministries responsible for the care, support and protection of MVC. More ever, the government is also required to mobilize MVC resources by conducting a round table meeting and solicit pledges with the donor community, major investors Non

Governmental and Community Based Organizations which was to be done 1st quarter of every financial year.

At the District and Lower Levels

LGAs are also required to allocate funds from their own source in every first quarter of each financial year to support MVC. This is done by main streaming MVC activities in the Medium Term Expenditure Framework.

Similarly, at the Village and Street level, allocation of funds from their revenue is supposed to be conducted twice annually.

CHAPTER THREE

AUDIT FINDINGS

3.1 Introduction

This chapter presents the findings of the audit that answers the three audit questions described in chapter two above, covering the following:

- Identification of Most Vulnerable Children;
- Service provision to Most Vulnerable Children; and
- Monitoring and Evaluation of the MVC activities.

3.2 Identification of Most Vulnerable Children

Audit Question 1:	*To what extent do the MoHSW and PMO-RALG ensure that there is adequate identification of Most Vulnerable Children (MVC) in LGAs?*

The findings of this section covers the above activities involved in the identification of MVC as described below:

3.2.1 The Identification Tool

Use of Data Collection and Management Tools

According to National Costed Plan of Action I, there are several tools which should be used for data collection for MVC social service delivery at different levels of implementation. This includes identification registers, MVC service tracking form, MVC services monthly summary form, village level reporting form, ward level reporting form, council level reporting form, Regional level reporting form, National level reporting form, Child Status Index (C.S.I) tool household version and Referral form MVC checklist.

Department of Social Welfare (DSW) has managed to prepare monitoring tools which include the Identification Guidelines, MVC Data Management Systems and MVC Quality Delivery Systems with Child Status Index.

The audit team found that the only tool which is used for data collection is the MVC identification register which according to DSW is standardized and has been distributed to service providers for use.

Interviews with Social Welfare Officers from the nine councils visited showed that the other tools were provided to them but were not used, including household and service provision assessment forms.

The council's and ward's officials were not using these two tools since they found them to be difficult to use and are not user friendly. According to the evaluation report of the implementation of National Costed Plan of Action I, some of the members of MVCC commented that the identification tool is complicated and requires a lot of information to be filled.

On the other hand, to fill that vacuum of not having simple and easy to use tools, in the councils where there are Para-social workers there are reporting forms designed by Intra health for reporting on MVC issues from the Village/street to the council level. In Mwanza CC PACT have started to train MVCCs on the use of monitoring tools (forms) such as house hold visits, monthly reporting, referral, MVC termination and house hold assessment.

3.2.2 The Identification Process

Dissemination of Identification Guidelines for Most Vulnerable Children

At the Regional Level

Interviews with the Regional Social Welfare Officers of seven (7) visited regions[16] revealed that Regional Social Welfare Officers of the five (5) regions of Lindi, Dodoma, Rukwa, Njombe and Mara were not aware and neither involved in the dissemination of identification guidelines and the National Costed Plan of Action for Most Vulnerable Children.

Regional Social Welfare Officers commented that the dissemination of identification guidelines was done by the council's department of

[16] Dar es Salaam, Lindi, Dodoma, Mara, Mwanza, Njombe and Rukwa

Community Development, Social Welfare and Youth in collaboration with implementing partners, MoHSW and PMO-RALG without their knowledge.

On the other hand, Regional Social Welfare Officers noted that failure to involve Social Welfare Officers made it hard for them to execute their work. This is because they lacked necessary guidelines for their work. In the regions where they had guidelines; it was difficult for Social Welfare Officers to make maximum use of them since they were not properly trained on how they could use the guidelines.

Further interviews with Regional Social Welfare Officers of the seven (7) visited regions showed that all seven Regional Social Welfare Officers have not conducted any follow-up on the activities regarding the identification of Most Vulnerable Children in their regions.

When interviewed on this anomaly, the Regional Social Welfare Officers pointed out that inadequate dissemination of guidelines for the identification of Most Vulnerable Children hindered their ability to conduct proper follow up of the identification activities of Most Vulnerable Children at the regional level.

At the Council Level

Through the interviews with the Councils' Social Welfare Officers, it was noted that National Identification Guidelines were developed and distributed to the councils and implementers working with MVC program.

According to PMO-RALG MVC Coordinator, identification guidelines and the National Costed Plan of Action I were distributed to all councils (133 councils which were existing in the year 2009). The distribution was done through the council's chairperson and council Director during the Association of Local Authorities of Tanzania meeting conducted in Songea.

Furthermore, when this information was verified with the councils' Social Welfare Officers of the visited councils, it was noted that out of nine (9) visited councils, 67 % (6 councils) acknowledged

the receipt of the identification guideline from the Department of Social Welfare. For instance, Kondoa DC received the identification guideline from the Implementing Partners Group (AFRICARE) which is working with them rather than the Government channel.

Training on the Identification Process

According to the reviewed identification training reports from the nine (9) visited councils and the interviews with the Social Welfare Officers from the same councils, it was noted that trainings on the identification was done in all nine (9) councils[17] visited.

Furthermore, analysis of the trainings offered to the nine (9) councils showed that the trainings did not cover all processes of identification as stipulated in the National MVC Identification Guideline. The main issues covered were: (1) the identification of MVC, (2) reasons for being Most Vulnerable Children, (3) priority need and identification of stakeholders and resources potential for providing care, (4) support and protection to Most Vulnerable Children.

The trainings did not cover issues such as: (1) preparation of participatory street/Mitaa detailed Most Vulnerable Children costed action plan at the community and council level, (2) how to provide services to MVC, (3) monitoring and reporting of MVC activities.

The main reasons for inadequate training on the identification of Most Vulnerable Children pointed out by the interviewed Councils' Social Welfare Officers from the nine (9) visited councils and UNICEF Officials were:

- *Inadequate budget* set aside for the training of officials and various committees taking part in the identification of Most Vulnerable Children in visited councils. The review of the Medium Term Expenditure Framework from those councils revealed that only two councils, Mwanza CC and Makete DC allocated 45 Million Shillings in their budget for training and the rest of councils had not set aside any funds for MVC related activities.

[17] Ilala MC, Kinondoni MC, Temeke MC, Mwanza CC, Liwale DC, Makete DC, Sumbawanga MC, Kondoa DC and Musoma MC

- On the other hand, it was also noted that the identification process takes a long time and hence very costly in terms of budget and human resources. On average the entire process of identifying Most Vulnerable Children in a particular council takes up to 18 days. Review of the Summary Report of Pamoja Tuwalee MVC Program identification process, showed that the identification was reduced from 18 to 7 days.

3.2.3 Planning and Budgeting for Identification Activities

The review and analysis of the strategic plans, Council's plans and the interviews with the Social Welfare Officers at the nine (9) visited councils showed that councils do not adequately plan to conduct identification of MVC covering all streets/villages.

The officials interviewed stressed that this problem is due to the fact that identification of MVC is not regarded as development issue from the village /street to the council level.

Not all LGAs do Plan for Identification Activities

Through the reviews of the Council's Strategic and Annual Plans, it was found that more than half of the nine (9) visited councils were not planning for the identification activities. Figure 3.1 below presents the percentages of councils that do plan for identification activities from 2009/10 – 2012/13.

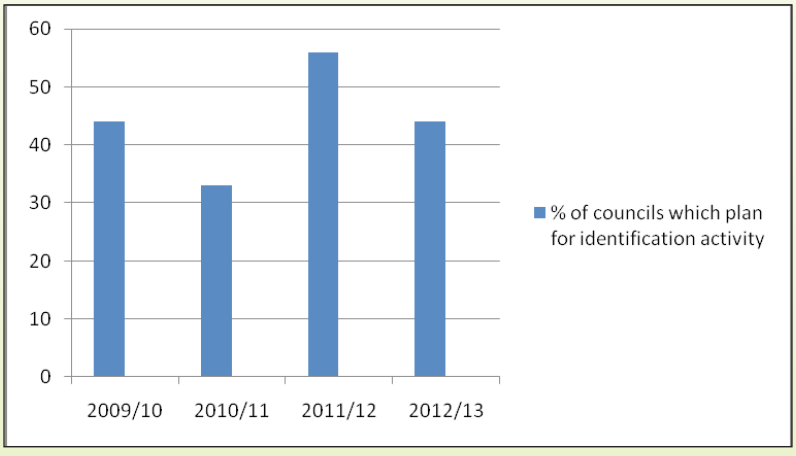


Figure 3.1: Percentage of Councils that plan for identification activity

According to figure 3.1 above, from the financial year 2009/10 percentages of councils which do not plan for the identification activities have been varying. In some instances it has been decreasing and on other periods showed the sign of increasing.

Table 3.1 below shows the trends of planning for the identification activities for the nine (9) councils visited by the audit team. The figures are for the four financial years from 2009/10 to 2012/2013.

Table 3.1: Planning for Identification Activities in Various Council from 2009/10 – 2012/13

Council Name	Identification activity planned			
	2009/10	2010/11	2011/12	2012/13
Kinondoni MC	V	V	V	V
Temeke MC	V	V	V	X
Ilala MC	X	X	V	V
Kondoa DC	X	X	X	X
Liwale DC	X	X	V	V
Musoma MC	V	X	X	X
Mwanza CC	V	X	X	X
Sumbawanga DC	X	X	V	X
Makete DC	X	V	X	V

Source: Council's Strategic Plan and MTEF 2009/10 - 2012/13

Table 3.1 above shows that from the financial year 2009/2010 up to 2012/13, only one council managed to plan for the identification activities throughout the period and they were reflected in their plans. Another council managed to do so for three consecutive years only and the remaining councils managed to do it only once or not at all.

Adequacy of the Developed Identification Plans

The analysis of the developed plans from three (3) out of nine (9) councils for the financial year 2012/13 conducted by the audit team to assess their adequacy showed a number of weaknesses.

The plans ended up mentioning the activity to be performed and the number of wards to be covered in a particular council.
The plans were silent on key features such as:

- Goal fulfilment in terms of number of MVC to be identified, villages/streets to be covered;

- How the exercise is going to be conducted (means and methods for the work);
- How the performance is going to be measured and which performance indicators are going to be employed when measuring the performance; and
- Reporting mechanisms.

Few are Budgeting for the Identification of MVC

According to the interviews conducted with the Council's SWOs and review of the council's MTEF for the Financial Years 2009/10 up to 2012/13, it was noted that more than two-third of the councils (six councils) were not budgeting for the MVC identification activities.

The remaining one-third budgeted for the identification activities and these are the councils which in their plans planned for the identification activities.

Establishment of Most Vulnerable Children Committees

Council Level

Despite the fact that the National Costed Plan of Action Phase I for Most Vulnerable Children required the MoHSW and PMO-RALG to ensure proper coordination of MVC service delivery through establishing the Most Vulnerable Children response systems and the formation of Most Vulnerable Children Committee (MVCC); audit noted that all nine (9) visited councils were yet to form these committees.

According to National Costed Plan of Action for MVC which requires MoHSW/PMO-RALG to release government circular to establish the District MVCCs as statutory Councils Committees, and ward and Community (Village and Street) MVCCs by June 2013. But until the time of the conclusion of this audit i.e. December 2013, these committees were yet to be formed.

Those committees had not yet been formed even though it is acknowledged in National Costed Plan of Action that these committees are necessary for ensuring that MVC are given care, support, protection and service delivery is harmonized and well coordinated.

On the other hand, when the audit team explored more on how these councils are discharging their duties regarding MVC without having these committees in place, they cited that National Costed Plan of Action I also required Council and Ward Multi Sectoral AIDS Committee to be expanded and include MVC activities.

Further interviews with the Council Social Welfare Officers and review of the council MVC reports for the period 2009/10 – 2012/2013, revealed that not all Council's Multi Sectoral AIDS Committee (CMAC) were expanded to include the MVC matters as per requirement of National Costed Plan of Action I. Table 3.2 below shows CMAC which were expanded and perform the MVC activities in the visited councils.

Table 3.2: Council Multisectoral Aids Committee (CMAC) that Perform MVC Activities in Various Council up to June 2013

LGA's Name	CMAC expanded to include the MVC activities	Comments (MVC issues covered by CMAC)
Kinondoni MC	Not expanded	CMAC does not discuss MVC matters. MVC issues are discussed in Child Protection Team
Temeke MC	Expanded	MVC issues are discussed in CMAC meetings although not in details because no circular or guidance is issued by the Council requiring CMAC to perform MVC activities.
Ilala MC	Not expanded	It does not discuss issues regarding MVCs but that is done through AIDS Committee which addresses the number of orphans supported under TACAIDs.
Liwale DC	Not expanded	CMAC's members were not informed well on the requirements.
Kondoa DC	Expanded	MVC Coordinator is the member of the committee and discusses issues of MVCs particularly the number of MVC who received education support
Musoma MC	Not expanded	CMAC does not discuss MVC matters. MVC issues are discussed in the District Child Protection Team
Mwanza CC	Expanded	Discussed in CMAC. Issues observed during visits of MVC implementers, Number of MVC identified in various wards are discussed in the meetings, Number of MVC Supported with School fees, economic strengthening.

Makete DC	Not expanded	CMAC's members were not informed well on the requirements and guideline was not elaborated well to the Members
Sumbawanga DC	Not Expanded	CMAC's members were not informed well on the requirements lack of awareness on MVC program at the council

Source: Council Multi-Sectoral AIDS Committee Meeting Minutes

As seen in table 3.2 above, in 6 (six) councils of Kinondoni MC, Liwale DC, Musoma MC, Makete DC, Sumbawanga MC, and Ilala MC out of the nine (9) visited councils, Council's Multi Sectoral AIDS Committee (CMAC) were not yet expanded to include the MVC activities. For the councils where CMAC were doing the MVC activities, the concentration was based on the MVC affected by the HIV/AIDs and those who needed educational support.

Only CMAC of Mwanza CC was found to cover detailed MVC activities which included the statistics of MVC in various wards and the challenges observed in the monitoring visits made by the Councils' officials to assess the performance of implementers.

From the interviews with officials from the visited councils, regional secretariats, MoHSW and PMO-RALG and reviewed MVC reports, a number of reasons for non-establishment of MVCCs at the council level and for the CMAC not being able to perform MVC activities were pointed out. The reasons mentioned were:

- No official document or guideline from higher authorities which requires CMAC to work as MVCC;
- Councils' SWO and MVC Focal Persons have not made efforts to convince CMAC and councils' management on the requirement of the committee as per the National Costed Plan of Action I. Various reviewed minutes of the council's meetings showed that the issue of forming MVC committee or extending the work of CMAC to include MVC was not discussed;
- Advocacy, elaboration and dissemination of the National Costed Plan of Action I, was not well done in all council that creating the observed gaps. Most members of CMAC and management of councils were not aware of issues and needs of MVC as put by various relevant guidelines; and
- Some of the members of the Council Management Team (CMT)

were complaining on the emerging of many committees leading to erratic funding and busy schedules due to shortage of staff.

The Council Social Welfare Officer and MVC Focal Persons of the visited councils during the interviews pointed out a number of effects which are the result of not having MVCCs or non-functioning CMAC on matters related to MVC at the council level. The effects include:

- Matters related to MVC were given low priority by the Council Management Team especially the budget for MVC activities. This is due to the fact that the level of awareness were not that good as well as the extent of problem of MVC were not properly known
- Lack of good coordination on MVC issues at council level leading to the insufficient effort to reach all wards in the council
- Most of the MVC matters that needed decision of the Committee were not attended.

Street /Village

Further analysis was carried out to find out the existence of MVC Committee in the Street/Village level for the nine (9) councils visited. Table 3.3 below shows the existence of Most Vulnerable Children Committees in various street/village visited councils.

Table 3.3: Existence of Street /Village MVC Committee in Various Councils Visited up to June 2013

Councils	Total Number of Streets	Village/streets with MVCC	Percentage MVCC formed (%)
Kinondoni MC	171	54	32
Ilala MC	102	38	37
Temeke MC	180	80	44
Liwale DC	76	45	59
Kondoa DC	203	188	93
Musoma MC	57	57	100
Mwanza CC	210	210	100
Makete DC	97	97	100
Sumbawanga DC	201	201	100

Source: Councils' MVC Reports 2012/13

As seen in table 3.3 above, the average percentage of streets/ Villages that has formed MVCCs for the visited councils is 52. At the same time almost half of the visited councils formed less than 50% of their villages/street MVCC.

Audit was able to establish that all villages/streets of the four councils of Makete DC, Sumbawanga DC, Musoma MC and Mwanza CC visited have formed MVCC in their respective areas.

Analysis of the MVC reports and the interviews with the councils' Social Welfare Officers (SWOs) and MVC Focal persons revealed that, the reasons behind inadequate formation of MVC committees in the village and street level were:

- Absence of legal recognition by councils;
- Low priority given to MVC issues by the Councils Management as a result of failure of SWOs to justify their activities to the Council Management;
- Inadequate advocacy of MVC Programs done to the council ,ward and village/street leaders leading to inadequate awareness of the requirement of the committees; and
- Dependency on Donors as most of MVCCs were established in areas where there are donors working with the councils.

Functioning and Effectiveness of Existing MVCC

Through the interviews with the MVC Focal Person, Social Welfare Officers and officials of the Implementing Partners working with the nine (9) visited councils, it was found that despite the fact that MVCC have been established in some of the streets/villages more than 50% of them were still not functioning and effective in their work.

These committees were weak on areas such as preparation of action plan, provision of service to MVC in their areas, conducting regular meetings, monitoring and evaluation of MVC programmes in their areas and preparation and reporting of MVC matters.

Further review of the Evaluation Report of National Costed Plan of Action I showed that most of the formed MVCCs have been weak in exercising their work due to:

- Lack of resources and technical support from the Councils.

These committees were operating without having any budget for their work. Similarly, they lacked technical support from the Councils or ward officials;

- It is a volunteer work and some of the members were selected without seeking their willingness and having clear understanding of the MVC related issues;
- Lack of training. More than 70% of the members of MVCCs were not trained on how they could discharge their work;
- No regular visits from the council Social Welfare Officers (SWOs), Ward Executive Officers (WEOs) and Village Executive Officers (VEOs) to the committees; and
- Lack of well defined reporting mechanisms.

3.2.4 Adherence to the Identification Guidelines

Through the review of the Evaluation reports of National Costed Plan of Action for Most Vulnerable Children Phase I and interviews[18], revealed that the identification exercise was not adequately done.

The identification exercise was associated with three major problems. These problems were:

- First there were identification and registration of non-eligible children in the Most Vulnerable Children list leaving behind the eligible ones;
- Second, it did not cover all groups of Most Vulnerable Children like street children and children living in children homes because the National Costed Plan of Action I was a community based care support and protection. The MVC who were identified were in the community and not in streets and/or institutions[19]; and
- Third, it was also noted that Most Vulnerable Children's data were not regularly updated;

Identification and Registration of Non-eligible Children

Review of the summary report of the Pamoja Tuwalee MVC program[20]

[18] MVC implementers working with the nine visited councils, Councils' Social Welfare Officers and Planning Officers

[19] These are such as Children homes, Juvenile Justice and Correctional services etc.

[20] Pamoja Tuwalee is funded by the President's Emergency Plan for AIDS Relief (PEPFAR) through the United

identification process revealed that the identification of MVC was done by the street/village executive officers alone without involving the community as it is supposed to be, since the communities are the ones who can provide the list of MVC in their localities.

Similarly, interview with the implementing partners working in Liwale DC, Kondoa DC and Ilala MC declared that there were non-eligible MVC that were included in the list of MVC which were noted during the provision of birth certificate and provision of other support. Some of them were later on dropped-out after confirming that they were not eligible.

Not all groups of Most Vulnerable Children were Covered

According to the interviews made with the councils' Social Welfare Officers, implementing partners and review of identification guidelines in all nine (9) visited councils, it was noted that street children and MVC in children homes were not included during identification of MVC. The reason given by councils' officials pointed out that it was difficult to identify street children as they are not settled in one place.

Updating of Most Vulnerable Children's Data

Review of the Council MVC reports and interview with the Council Social Welfare Officers (SWOs) and implementing partners, it was noted that MVC data were not updated in the four (4) councils of Temeke, Ilala, Sumbawanga and Kinondoni MC for a period of three years. The other five (5) councils of Liwale DC, Kondoa DC, Musoma MC, Makete DC and Mwanza CC did re-identification after two (2) years and not after six months as directed in the National MVC Identification Guideline.

3.2.5 Outcomes of the Identification Process

Extent of Coverage of Identification of Most Vulnerable Children

According to the interviews conducted with councils' Social Welfare Officers and MVC coordinators at the PMO-RALG and DSW, it was

States Agency for International Development (USAID). It has contributed to the provision of community - based support for Most Vulnerable Children (MVC) in Tanzania.

noted that the identification of MVC has not been done in all councils as per the requirements.

This information was also verified through the review of the MVC annual reports. Table 3.4 below presents the status of the national MVC coverage up to the year 2012/13.

Table 3.4: National MVC Identification Coverage Up to the Financial Year 2012/13

Areas	Total Number	Total Number of identified MVC	Percentage Covered (%)
Council	133	108	81
Wards	2,649	1,685	64
Village	12,597	8,249	65

Source: Department of Social Welfare Annual MVC Report June 2013

As seen in table 3.4 above, the percentage identification coverage ranges from 64 to 81, with the minimum percentage coverage of 64 noted at the Ward level.

Similar analysis was done in the councils selected as case study. Table 3.5 below presents the percentage coverage for the nine councils audited.

Table 3.5: Percentage Coverage of MVC Identification in Various Councils at the Ward Level

Council Name	Total Number of Wards in the Council	Total number of Wards that has identified MVC	percentage of Wards that has done MVC identification (%)
Kinondoni MC	34	10	29
Ilala MC	26	10	39
Liwale DC	20	10	50
Kondoa DC	48	35	73
Temeke MC	30	24	80
Musoma DC	13	13	100
Mwanza CC	21	21	100
Makete DC	17	17	100
Sumbawanga DC	32	32	100

Source: Council's Social Welfare Section Implementation Reports 2009/10 - 2012/13

Table 3.5 above shows that the percentage of wards that have done MVC identification ranges from 29 to 100, with the highest percentage of 100 noted in Makete DC, Sumbawanga DC, Mwanza CC and Musoma MC and the minimum percentage noted in the Kinondoni MC.

The audit team did further analysis in order to get the picture of the identification coverage at the Village/Street level for the council visited. Table 3.6 below depicts the identification coverage at the Village/ Street level for the nine (9) councils audited.

Table 3.6: Percentage MVC Identification Coverage at the Village/ Street level in Various Councils up to June 2013

Council Name	Total Number of Villages in the Council	Total number of Villages that have identified MVC	percentage of Village/Street that have identified MVC (%)
Kinondoni MC	171	54	32
Ilala MC	102	38	37
Temeke MC	180	80	44
Liwale DC	76	45	59
Kondoa DC	206	188	91
Musoma MC	57	57	100
Mwanza CC	210	210	100
Makete DC	97	97	100
Sumbawanga DC	201	201	100

Source: Council's Social Welfare Section Implementation Reports 2009/10 -2012/13

Table 3.6 above shows the percentage of villages that have done identification ranges from 32 to 100 with a minimum percentage noted in Kinondoni MC. Even though Kinondoni MC planned for identification activities for four consecutive financial years, percentages of wards and streets covered were very small due to non-implementation of the planned identification activities.

Evaluation reports of National Costed Plan of Action for Most Vulnerable Children Phase I, reported that the inadequate identification of MVC hinders the opportunity for most of MVC to receive the required support. It was also mentioned that non eligible identified MVCs receive the services which they do not deserve.

3.2.6 Factors Causing the Outcomes of the Process

The main factors identified during the audit which were contributing to the problem of inadequate identification of Most Vulnerable Children include:

- Insufficient dissemination of Identification Guidelines and National Costed Plan of Action for Most Vulnerable Children;
- Inadequate training/knowledge on Identification Processes and activities;
- Non-establishment and/or non-functioning of Most Vulnerable Children Committees;
- Inadequate planning and budgeting for the Identification;
- Weak coordination of Identification Activities both at Central, Regional and Local Government levels;
- The MVC program did not have a specific strategy for recruiting street children and those in orphanages who do not appear to belong to any community or *mtaa* structure. In some districts, it was reported that non-eligible children were included in the MVC list while some eligible were left out;
- The MVC register was not being updated every six months in most districts. This hinders the opportunity for new children to be selected and receive support;
- There is severe shortage of trained Social Welfare Officers in the councils for the identification process; and
- The use of one type of data collection/identification tools resulted in having insufficient data which did not show the magnitude of the problem as well as identifying all MVC and analyze their needs more appropriately.

3.3 Provision of Service to Most Vulnerable Children

Audit Question 2: *Are the PMO-RALG and MoHSW ensuring that there is efficient and effective service provision to MVC?*

This section presents the findings on the provision of services to Most Vulnerable children. It analyses the extent of services provided to MVC, systems available for service provision, coordination of provision of services, and level of services provided to MVC. It also presents the analysis of allocation of resources as done by councils and central government.

3.3.1 Types of Services Provided to MVCs

The analyses of individual services provided to MVC were made based on the identification data in the visited councils. The information and data used wer e obtained from the reviewed MVC reports prepared by the Implementing Partners and the council's Social Welfare Sections.

The results of the analysis are presented below:

Educational Support

Table 3.7 below shows percentage of MVC who were provided with education support in the nine studied councils:

Table 3.7: Percentage of MVC Provided with Education Support in the Nine Studied Councils from 2009/10 – 2012/13

Council Name	Total Number of MVC who needed Education Support	Total Number of MVC provided with Education support	Percentage of MVC provided with Education Support (%)
Liwale DC	1,688	1,071	63
Kinondoni MC	1,148	488	43
Makete DC	3,496	1,299	37
Ilala MC	1,991	594	30
Sumbawanga DC	3,856	829	21
Musoma DC	2,612	520	20
Mwanza CC	3,802	643	17
Temeke MC	3,830	270	7
Kondoa DC	Not Analyzed	1,370	-

Source: Implementing Partners' and Councils' MVC Reports (2009/10 – 2012/13)

The analysis from Table 3.7 above shows that nine visited councils were providing educational support in terms of school fees and school materials to MVC.

Eight out of nine visited councils which were providing educational support to MVC, provided the educational support to less than half of needy MVC in their respective councils.

Further discussions with officials from Kondoa DC showed that they provided educational support to MVC but they could not establish and furnish auditors with any data to substantiate it.

Medical Support

Table 3.8 below shows the percentages of MVC who were provided with medical support in the nine studied councils:

Table 3.8: Percentage of MVC Provided with Medical Support in the Nine Studied Councils from 2009/10 – 2012/13

Council Name	Total Number of MVC who required Medical Support	Total Number of MVC provided with Medical support	Percentage of MVC provided with Medical support (%)
Makete DC	2,183	1,627	75
Kondoa DC	4,756	2,455	52
Sumbawanga DC	250	120	48
Ilala MC	543	165	30
Musoma DC	2,144	40	2
Mwanza CC	2,676	0	0
Liwale DC	1,382	No data	-
Temeke MC	309	0	0
Kinondoni MC	140	0	0

Source: Implementing Partners' and Councils' MVC Reports (2009/10 – 2012/13)

The analysis from Table 3.8 above shows that in only five out of nine studied councils, MVC received medical support. The percentage of MVC who receive medical support is ranging from 2 up to 75 percentages.

Three councils provided this service to less than half of MVC. Musoma MC provided the services to less than 5 percentage of the MVC who were in need of medical support.

The other four councils of Liwale DC, Temeke MC, Mwanza CC and Kinondoni MC did not provide medical support to MVC and have got no plans for doing so.

Further analysis of the five councils which provide medical support showed that medical service support were not in Council's plans, the services were rendered and financed by the Civil Society Organizations (CSOs) and not the Councils.

Interviews with MVCC committees and MVC showed that most of the members were not aware on the existence Community Health Fund[21] (CHF) Card or Exemptions to MVC who need medical care. It was also noted that three councils of Makete DC, Kondoa DC and Sumbawanga DC to some extent provided medical support to MVC through CHF Cards. They managed to provide the support as a result of individual efforts of Implementing Partners operating in those councils.

Psychosocial Support

Another analysis of the percentage of MVC who received psychosocial support was made. Table 3.9 below shows the percentage of MVC who were provided with psychosocial support in the nine studied councils.

Table 3.9: Percentage of MVC Provided with Psychosocial Support in the Nine studied Councils from 2009/10 – 2012/13

Council Name	Total Number of MVC who needed Psychosocial Support	Total Number of MVC Provided with Psychosocial support	Percentage of MVC Provided with Psychosocial support (%)
Makete DC	4,109	3,808	92
Kinondoni MC	5,422	1,842	34
Kondoa DC	7,209	2,138	30
Ilala MC	4,580	0	0
Musoma DC	2,941	0	0
Liwale DC	467	0	0
Mwanza CC	421	0	0
Temeke MC	109	0	0
Sumbawanga DC	43	0	0

Source: Implementing Partners' and Councils' MVC Reports (2009/10 – 2012/13)

As seen in Table 3.9 above, only 3 out of 9 studied councils provided psychosocial support to MVC who needed this type of service.

[21] Is a voluntary pre-payment scheme, which offers a client (household) the opportunity to acquire a "health card" after paying contribution

Out of the 3 councils which were providing psychosocial services only one managed to provide the service to almost all MVC who were in need of psychosocial support. The other two councils of Kinondoni MC and Kondoa DC provided the support to one-third of the MVC in their respective councils.

Economic Strengthening Support

Analysis of the percentage of MVC who received economic strengthening support was also made. Table 3.10 below shows the percentage of MVC who were provided with economic strengthening support in the nine studied councils.

Table 3.10: Percentage of MVC Provided with Economic Strengthening in the nine studied Councils from 2009/10 – 2012/13

Council Name	Total Number of MVC who required Economic Strengthening	Total Number of MVC provided with Economic Strengthening	Percentage of MVC provided with Economic Strengthening (%)
Liwale DC	1,455	597	41
Ilala MC	1,819	516	28
Makete DC	1,851	328	18
Temeke MC	191	No Data	-
Kinondoni MC	Not analyzed	279	-
Kondoa DC	Not Analyzed	1093	-
Musoma DC	2,748	No Data	-
Mwanza CC	2,505	No Data	-
Sumbawanga DC	234	No Data	-

Source: Implementing Partners' and Councils' MVC Reports (2009/10 – 2012/13)

The analysis from Table 3.10 above shows that only 3 out of 9 studied councils provided economic strengthening support to the MVC who were in need of this kind of support.

Further analysis from those two councils of Liwale DC and Ilala MC showed that the support was only provided to less than half of those MVC who needed the support.

The remaining six councils of Temeke MC, Kinondoni MC, Kondoa DC, Musoma DC, Mwanza CC and Sumbawanga DC did not provide this support to the MVC despite the fact that a number of identified MVCs were in need of this service.

As seen in tables 3.7, 3.8, 3.9 and 3.10 all types of services were not fully provided to the MVC. The percentage of MVCs provided with education support ranges from 7 to 63, medical support ranges from 2 to 75, psychosocial support ranges from 30 to 92 and Economic Strengthening support ranges from 18 to 41.

The above data showed that not all MVCs were covered in each of the rendered services. More than two-third of councils did not provide two kind of support namely, Psychosocial and Economic Strengthening support to MVC.

Similarly, more than 40% of councils did not provide medical support to the MVC in those councils while Educational support is the one mostly provided (about 80%).

Factors contributing for non provision of all types of services to MVC

The main reasons identified during the audit which were contributing to the problem of non-provision of different types of services to MVC include:

- Non determination of resources required for MVC based on the identified needs (Section 3.2.1);
- Inadequate budget set aside for the provision of services which do not correspond with the needs of the identified MVC (Section 3.3.3);
- Lack of well established and updated data base for the MVC and their needs (Section 3.4.4);
- Ill-defined graduation system for MVC. At the moment, 18

years are used as a means of graduation and not the Child Status Index which could provide the measure on whether the MVC is still in need of services or not;

- Inadequate follow-up on the quality of services provided to the MVC. This is attributed by the lack of enough Social Welfare Officers in Districts and Wards, non-formulation and non-functioning MVCC, weak supervision, monitoring, evaluation and reporting of the MVC issues;

- Inadequate coordination of MVC stakeholders (both state and non state) from the lower level to the national level. The Implementing Partners decide on what kind of services to offer and there is no good coordination among IPs to ensure that the services provided can suit all MVC in a particular locality; and

- Less prioritization of MVC matters in all levels of government.

3.3.2 Level of Service Provision

Interviews with implementing partners revealed that there was duplication of service to one MVC while others were not receiving services at all. The other problem as mentioned by implementing partners and MVCC members is that not all identified MVCs received all forms of support and the service provision is not sustainable as MVC are not guaranteed that they will receive the needed support.

Therefore there is no assurance for them to continue receiving services as the provision depends on donors' ability and willingness.

Furthermore, the services provided to MVC focused more on one type of service while other services were rarely or not provided at all.

The extent to which the MVC in the country are receiving services can be seen in table 3.11 below:

Table 3.11: Percentage of Identified MVC who has been supported by at least one Core service Up to June 2013

Total Number of MVC Identified	No. of MVC supported with at least one core Service	No. of MVC supported with Minimum Core Services	Percentage of MVC supported with at least one Core service	Percentage of MVC supported with Minimum Core Services
894,515	500,090	394,425	56	44

Source: DSW's MVC Annual Report 2012/13, MoHSW's Evaluation Report of MVC Program

As it can be seen in table 3.11 above, only 44% of identified MVC in the country has been provided by minimum core services.

Further analysis of the extent of services provided by the nine visited councils was made. Figure 3.2 below shows the percentage of MVC who received at least one core services.

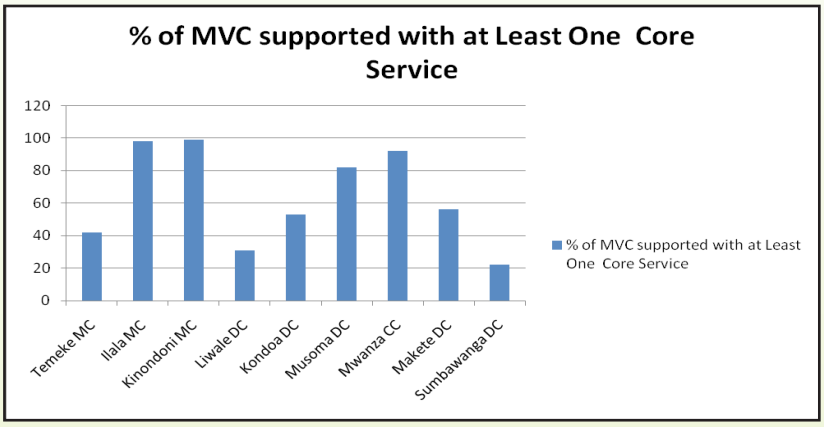


Figure 3.2: Percentage of MVC supported with at least one core service

Figure 3.2 above shows that the percentage of MVC who have received services ranges from 8% to 99%. The majority of the councils are providing the services to MVC at below 50%.

This implies that the expectation of MVC to get at least one core service based on demonstrated outcomes was not met and the MVC have to find other means to get that kind of support.

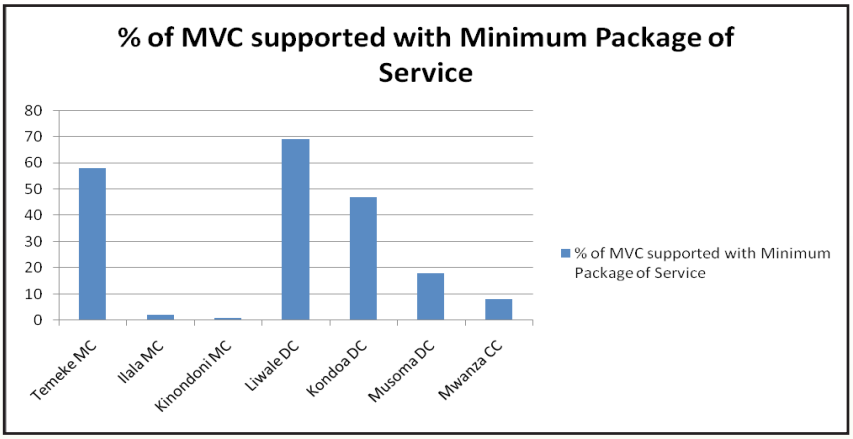


Figure 3.3: Percentage of MVC supported with at minimum package of service

Analysis of MVC Figure 3.3 above shows that the percentage of MVC who have received services ranges from 1% to 92%. The average number of MVC who receive minimum package of service is 50%.

This implies that the expectation of MVC to get minimum core service was not met. The identified MVC who were in need of minimum core service (at least three services) got either one or two of the services and that did not suffice their identified needs.

3.3.3 Planning and Budgeting for Service Provision to MVC

Budgeting for the MVC Activities

At the Ministry Level

Funding for MVC Activities at PMO-RALG

According to the officials from PMO-RALG, there is no budget for MVC activities at PMO-RALG. The role of service provision was left to the council. PMO-RALG instructed councils to include MVC activities in their budgets. But the review of the Medium Term Expenditure Framework (MTEF) of councils showed that only 48% (i.e. 64 out of 134) of councils have been allocating funds for MVC activities in the country.

The mechanism used by PMO-RALG to ensure that the Council Budget for MVC activities is through the scrutinization of LGAs budgets where the LGAs are checked if they have allocated funds from their own source, Agricultural Sector Development Programme (ASDP), Tanzania Social Action Fund (TASAF) and National Multi - Sectoral Strategic Framework on HIV and AIDS (NMSF).

Further interviews with PMO-RALG noted that lack of specific budget for the MVC activities provide an explanation as to why most of the activities which ought to have been performed by PMO-RALG were not performed. These include activities such as supervision, monitoring, performance evaluation and reporting on MVC issues.

Funding for MVC Activities at MoHSW

It was noted that, although there is improvement in the allocation of funds, the funds allocated is not adequate for service provision to MVC.

Table 3.12: Budget set aside for the last three financial years

	Total Amount Budgeted[2] (in Billion TShs.)		
	2010/11	2011/12	2012/13
Total Budget for MoHSW	678.4	584.2	600.8
Total Budget for DSW	3.1	4.1	3.9
Percentage budgeted for DSW activities (%)	0.5	0.7	0.6

Source: MoHSW's Medium Term Expenditure Framework (MTEF)

Similarly, through the interview with the officials from Department of Social Welfare, UNICEF and MVC Coordinators, it was noted that for a long time the budget for DSW has been almost 1% of the total budget of MoHSW.

The budget covered services to people with disabilities and elderly, Juvenile Justice and Correctional services, family welfare, child welfare and protection and early childhood development. This small amount hinders the performance and implementation of Social Services to MVC. The budget remained very minimal despite all the efforts made by the Department of Social Welfare (DSW) to ensure that the budget is increased.

At the Council level

Interviews with the councils SWOs and MVC Focal Person revealed that the budgeting for MVC was done mainly based on the set ceiling. Through the reviews of the councils' Medium Term Expenditure Framework (MTEF) and Comprehensive Council Health Plans (CCHP), it was found that councils planned and budgeted for the provision of educational support to MVC under TACAIDs. Other needs such as health, food, psychosocial support were not budgeted in seven (7) out of nine (9) councils visited. Similarly, the focus of the educational support was mainly to MVC orphanage as a result of HIV/AIDS.

Table 3.13 below shows the ratio of the amount of money budgeted per MVC in the nine visited council.

Table 3.13: Ratio of the Amount of Money Budgeted per MVC for the Financial Year 2012/2013

Council	Amount of money budgeted (TShs.)	Number of MVC identified	Ratio of the amount of money per MVC (TShs./MVC)
Liwale DC	40,127,000	3,455	11,614
Ilala MC	21,712,000	4,580	4,740
Makete DC	29,950,000	6,745	4,440
Sumbawanga DC	28,815,000	6,809	4,231
Kondoa DC	80,867,000	20,146	4,014
Temeke MC	11,900,000	6,092	1,953
Kinondoni MC	7,771,349	5,422	1,433
Mwanza CC	4,302,700	17,968	239
Musoma MC	-	2,947	0

Source: 2012/13 Councils' MTEF and MVC Reports

Table 3.13 above shows the ratio of the amount of money budget per MVC in the nine visited councils. The analysis showed that ratios range from TShs. 239 per MVC to TShs. 11,614 per MVC. The analysis noted a huge difference in the amount budgeted for the MVC activities among the nine visited councils. The range is TShs. 11,375 per MVC.

Interviews with council's Social welfare officers, revealed that the budget was not for support of all MVC who needed education support, the estimation of the budget was based on the ceiling available. It was also noted that, in all councils, no analysis of the resources required for the identified need of MVC was made.

Through the review of the MVCCs meeting minutes, it was also found that some of the MVCCs were complaining to the councils on the way the resources were distributed without considering the number and needs of MVC in each village/street. This was verified in the year 2009 whereby Mwanza CC, provided 200,000/= to every MVCCs for support of MVC regardless of their varying needs.

Factors Contributing for the Inadequate Budgeting

Inadequate budgeting for MVC service provision was due to the following:

- Low priority given to MVC matters starting from the community level. Since the planning starts from the ward level, it was said that only 10% of wards include MVC in the annual priority submitted to the council;
- Council Social welfare Officers did not prepare the analysis of resources required for the identified needs and shares it with other departments to come up with participatory Council Action plan for service provision;
- it was also noted that budgeting for MVC service provision is left to SW section which does not have that capacity; other sectors have not taken the accountability of budgeting for MVC service provision.

3.3.4 Allocation of Human Resources for MVC

Allocation of Social Welfare Officers

PMO- RALG also instructed all councils to recruit Social Welfare Officers (SWOs) in their councils in order to enhance social service delivery. Through the interviews with Councils SWOs and Human Resource Officers, it was noted that some council have started to recruit SWOs to fill the vacancy at the council level and others have started to recruit SWOs who are allocated at the ward level and others are at the primary and district court e.g. Ilala MC. But still there are other councils which have not recruited SWOs in various positions leading to deficiency of SWOs. The national Status of the availability of SWOs is as shown in table 3.14 below:

Table 3.14: Status of Social Welfare Officers at the Regions and Councils as of June 2013

Government Level	Total Number of SWOs required	Available Number of SWOs	Percentage shortage (%)
Regions	25	22	12
Councils	1,608	316	80

Source: PMO-RALG/MoHSW Report- 2013

Table 3.14 above indicates that the percentage shortage of Social Welfare Officers (SWOs) at the regional and council level is 12 and 80 respectively. The highest percentage deficiency was noted in the councils. Through the review of reports from PMO-RALG, it was also noted that 16% (22 out of 133 councils) of councils don't have SWOs.

Similar analysis was done in various councils in relation to the number of MVC available in that particular council. Table 3.15 below shows the availability of SWOs in various councils visited.

Table 3.15: Availability of Social Welfare Officers in the Visited Council as of June 2013

Council Name	Number of SWOs available	Number of MVCs Identified	Ratio of MVC to SWOs
Kondoa DC	2	20,146	10,073
Musoma DC	1	2,947	2,947
Mwanza CC	7	17,968	2,567
Makete DC	3	6,745	2,248
Temeke MC	9	6,092	677
Ilala MC	9	4,580	509
Kinondoni MC	17	5,422	319
Liwale DC	0	3,455	0
Sumbawanga DC	0	6,809	0

Source: Council MVC Reports and Human Resource Report 2013

Another point to note in the table above is that one Social Welfare Officer (SWO) attend MVC ranging from 319 to 10,073. Interviews with SWOs revealed the shortages of SWOs were caused by the delays in the implementation of organizational structure approved by the Prime Minister.

It was also revealed that there are inadequate SWOs at the ward level. The availability of SWOs in the Ward of nine audited councils can be seen in the table 3.16 below:

Table 3.16: Availability of SWOs at the Ward Level for the Councils Visited as of June 2013

Council Name	Total Number of Wards in the Council	SWO Available at the Ward Level	Ratio of SWOs to Wards (%)
Mwanza CC	21	7	33
Ilala MC	26	5	19
Kinondoni MC	34	0	0
Liwale DC	20	0	0
Kondoa DC	48	0	0
Musoma DC	13	0	0
Temeke MC	30	0	0
Makete DC	17	0	0
Sumbawanga DC	32	0	0

Source: Councils' Human Resource Status Report of 2013

The Table 3.16 above shows that the percentage deficiency of SWOs at the ward level ranges from 67 to 100. Social Welfare activities at the ward level are performed by the Community Development Officers.

As discussed above, it was also noted that there is a shortage of SWOs at the Regional level up to the ward level. The average percentage deficiency of SWOs at the council and ward levels for the nine sampled councils was ranging between 60 and 83 respectively.

Interviews with Councils' Human Resource Officers of the visited councils revealed that the shortage of SWOs is a result of the following:

- Delay in the decentralization of Social Welfare Section; and
- Delay in the recruitment process as it is centralized and in some councils like Liwale DC they have been advertising but no applicants responded, instead they recruited Community Development Officers who work in the position of SWOs.

Furthermore, it was pointed out by officials from the nine visited councils and central government agencies that inadequate number

of Social Welfare Officers at the council level contributes to the inadequate provision of social services to MVC. This is due to the lack of adequate budgeting for the MVC, failure to come up with actual needs of the indentified MVC and hence budget for them, little understanding on managing MVC needs by those who are not SWOs, unable to provide some support due to inability to do so i.e. psychosocial support which is not within the capacity of the Community Development Officers (CDOs) etc.

Interviews with the top management of PMO-RALG, review of circulars sent to RS and Councils and staffing level for the medical and Social Welfare Officials at the national, regional, council and ward level showed that PMO-RALG:

- issued a circular to Directors of all councils in the country requiring them to establish Social Welfare section in their councils;
- instructed all councils to recruit Social Welfare Officers (SWOs) in their council in order to enhance social service delivery; and
- in collaboration with the Ministry of Health and Social Welfare and President's Office – Public Service Management have mapped out the Social Welfare staffing level at national, regional, council and ward level and plans are underway to train and later on recruit Social Welfare Assistants

3.3.5 Organization and Coordination of Service Provision to MVC

This section explains the coordination of MVC service provision as done by the MoHSW, PMO-RALG and councils. It analyses the level of coordination of MVC service provision from street /village to national level.

Coordination at the National Level

National Costed Plan of Action I (2008 – 2010) and II (2013 - 2017) for MVC described clearly that MoHSW ought to guide and coordinate other government sectors, and partnership with non-government organizations and the private sector involved in the provision of services to MVC.

Since MVC activities are multi-sectoral it requires an efficient and effective coordination, one way of doing so is through organizing

regular meetings with key stakeholders. In this case MoHSW is supposed to share the information regarding MVC issues with other government ministries and departments through reports and meetings.

The MoHSW through the National Steering Committee for MVC ought to meet quarterly to deliberate with the Central government institutions on their coordinated efforts on MVC in the country. The interviews with the DSW and PMO-RALG officials pointed out that the National Steering Committee have not been meeting as planned. The committee met twice since 2009 to date. In that aspect most of the government institutions went ahead to execute their plans without proper coordination.

Coordination at the Regional Level

According to the PMO-RALG officials, there is a problem on the coordination of service provision at the regional level. This is because there are still some of the NGOs which are working with the LGAs (Council) without informing Regional Secretariats (RS).

Also, there is a problem at the RS, as the coordination of the services provided by LGAs at RS is reported to different RS Sectors such education, health, water. At the same time these sections do not share information with the Local Government Service Delivery Section.

Therefore in most cases, service delivery department does not have details on the services provided to MVC and the Local Government Section at the Regional has not been fully involved in the matters related to MVC.

Meeting at Council Level

The MVC committees at the council were supposed to meet twice each year. Interview and review of council documents shows that MVCC at the councils were not established and Council's Multi Sectoral AIDS Committee (CMAC) were also not discussing the MVC issues in details rather than focusing on orphans who needed education support.

As discussed earlier, in 6 (six) out of the nine (9) visited councils, CMAC were not yet expanded to include the MVC activities. In the three councils where CMAC discusses the issue of MVC, it was noted that the concentration was on the provision of education support to MVC and orphans whose parents were affected by HIV/AIDs. Only CMAC of Mwanza CC was found to cover detailed MVC activities which

include the statistics of MVC in various wards, challenges observed in the monitoring visits made etc.

Similarly, Councils Social Welfare Officers were supposed to organize and conduct Implementing Partners meeting on quarterly basis. Interview with the MVC Focal persons and Implementing Partners working with the council visited revealed that the meetings were rarely conducted. In the nine council visited, six councils mentioned that the Implementing Partners meetings was conducted only once since 2009/10 to date.

The given reason by the councils for not conducting the meetings regularly is lack of fund and they depend on the stakeholders to finance the meeting.

Meeting at the Village/Street Level

Village/Street MVCCs were supposed to meet on monthly basis to ensure that the MVC are provided with the social services. Interview with the Street and Village MVCC members visited revealed that the MVCCs meet regularly and when they meet, in most cases they don't write meeting minutes. Some declares that they did not know clearly their roles as during training they were told that their work is to identify MVC only. Also they have not been asked by any person from the Village or ward about the meeting and MVC reports.

In areas where the village/street MVCCs were meeting, the review of the meeting minute's shows that they discuss the service provided to MVC, reported cases of child abuse and sex harassment and also the status of the MVC account and progress of MVC identified previously were not discussed.

Joint Plans

According to the interview done to councils SWO and implementing partners' official, it has been revealed that joint planning is inadequately done between councils/RS and implementing partners on the provision of services to MVC. This is because when implementing partner is introducing the program to the councils they normally come with their list of services to be offered to MVC based on their sponsor/donor priorities.

3.3.6 Support from the Central Government

Dissemination and Training on Service Provision Guideline

Interviews with the Social Welfare Officers from the Department of Social Welfare (DSW) indicated that guidelines for service provision were developed and disseminated to the councils where the implementation of MVC program has started.

This information was verified in the councils visited where nine (9) councils, Temeke MC, Ilala MC, Liwale DC, Kondoa DC, Mwanza CC, Kinondoni MC and Musoma CC, Sumbawanga DC and Makete DC declared to have received the guidelines and council facilitators were trained by SWO from the Department of Social Welfare (DSW) and NGOs such as UNICEF, PACT etc,.

Council facilitators were expected to conduct training to caregivers in the children homes and MVCC in collaboration with NGOs working with the councils. However, in five (5) councils of Liwale DC, Temeke MC, Kinondoni MC, Sumbawanga DC and Ilala MC the training was not done to the community level (Ward and Street/Village) due to the limited resources.

In Kondoa DC, Musoma MC, Makete DC and Mwanza CC the training was conducted up to the ward and street level where Intra Health conducted trainings to the Council Social Welfare Officers and Para Social Workers. Ward Executive Officers (WEOs) and Village Executive Officers (VEOs) were not trained as the training requires the participants to have at least a form four certificate (Secondary School Education).

The training included topics such as: techniques of providing counselling to the MVC, how to link MVC with various service providers, identification of MVC, and reporting of MVC matters. The Para Social workers and Social Welfare officers were given a reporting format which can help to capture necessary MVC information.

Similarly, the interviewed Council Social Welfare Officers pointed out that even though the guidelines were issued and they have been trained on MVC matters they do not make maximum use of the guidelines as they are difficult to use and not user friendly.

3.4 Monitoring, Performance Evaluation and Reporting of MVC Activities

Audit Question 3:	*Do the PMO-RALG and MoHSW conduct effective monitoring and performance evaluation of the MVC activities?*

This section presents the findings regarding the way the PMO-RALG, MoHSW, Regional Secretariats as well as Councils are supervising, monitoring, evaluating and reporting on performance of various activities linked to Most Vulnerable Children welfare.

A system for controlling the adequacy of services rendered to MVC is set up for both the central and local government authorities. This system is regulated and guided in National Costed Plan of Action (NCPA) I and II and Monitoring and Evaluation Plan for NCPA for MVC of 2011 issued by the Ministry of Health and Social Welfare.

The Prime Minister's Office Regional Administration and Local Government and the Ministry of Health and Social Welfare have the overall responsibility for safeguarding MVC services in the country. This responsibility covers functions such as monitoring and evaluation and reporting on the service provider's performance, management of MVC data and quality assurance of the MVC services.

Furthermore, according to the MVC NCPA I, PMO-RALG in collaboration with MoHSW was supposed to Collects, aggregate and analyze MVC data from regions and conduct semi-annually supervision visits to the districts and rectify the weaknesses noted.

3.4.1 Monitoring of MVC Activities

Monitoring at National Level

Interviews with Social Welfare Officers from the Department of Social Welfare (DSW) and Children Issues Coordinator from the PMO-RALG, and review of the summary of MVC Identification Process piloted by PAMOJA TUWALEE program from DSW revealed that monitoring of MVC activities was not done regularly.

It was also noted that monitoring through supportive supervisions were conducted in areas where there are donor programs. They pointed out that DSW depends much on the reports from implementing partners and not from government structure/systems.

Through the review of joint supervision reports 2010 and 2012 prepared by PMO-RALG and the Department of Social Welfare (DSW), the analysis of the extent and frequency of monitoring of the national MVC parameters was done.

The monitoring covers 15 parameters which are grouped into four main categories: training on MVC issues, identification of MVC, provision of essential services to MVC, and service delivery environment /systems. Table 3.17 below shows the extent and frequency of monitoring of MVC activities executed at council level.

Table 3.17: Frequency of Conducted Monitoring of MVC Activities

Parameters to be Monitored	Level of Monitoring	
	Monitored	Not Monitored
Number of care providers trained in MVC care provision	V	
Number of service providers trained in psychosocial care and support (MVCC members and service providers)	V	
Percentage of MVC identified (based on the estimated number of MVC in the country)		V
Number of MVC receiving education related support (school fees, uniform, transport, materials)	V	
Proportion of MVC accessing minimum package of services (Total number of MVC accessing at least 3 of the 7 core services)		V
Percentage of MVC whose CSI score has improved		V
Number of MVC Committees formed	V	
Number of functional MVC committees	V	
Percentage of Implementing organizations who have mainstreamed PSS into their MVC program		V

Parameters to be Monitored	Level of Monitoring	
	Monitored	Not Monitored
Number of MVC caregivers who are able to meet their household basic need as a result of economic strengthening interventions		V
Number of MVC Implementers reporting their implementation of MVC programs using standard reporting tools		V
Number of MVC receiving vocational education support	V	
Number of children living on the street who are successfully reunited with their family or placed in an alternative care setting		V
Number of councils allocated funds for MVC service delivery		V
Policy documents on MVC issues developed/ reviewed		V

Source: Auditors Analysis based on DSW & PMO-RALG Supportive Supervision Reports - 2009/10- 2012/13

As seen in table 3.17 above, more than 50% of the performance parameters/indicators were not monitored. The uncovered parameters were the ones regarding the allocation of funds, provision of essential services to MVC, identification of MVC, service provision and reporting on MVC matters. Other parameters were monitored and documented.

All training parameters were monitored except for the identification parameters which were not monitored at all. On the other hand the parameters for the provision of essential services and service delivery environment were monitored to 60% and 67% respectively.

According to the Prime Minister's Office Regional Administration and Local Government and the Ministry of Health and Social Welfare officials the reason for non-coverage of large number of parameters during the monitoring is for instance lack of capacity (IT-systems, staff's competence etc.).

Analysis of the Action Taken to Improve Services

Through the review of the DSW action plans and the interviews with the Prime Minister's Office Regional Administration and Local Government and the Ministry of Health and Social Welfare officials, it was noted that not all challenges/weaknesses identified during the monitoring activities were included in the action plan.

The plans were found to address weaknesses on the areas such as availability of adequate resources for MVC, effective functioning of coordination structures for MVC and the need to enhance the capacity for M &E from the national through regional up to the council level.

This was despite the fact that the Joint Supervision Reports conducted by PMO-RALG, the Department of Social Welfare (DSW) and MVC Implementing Partners (IPs) pointed out a number of weaknesses on areas such as MVC identification criteria to be considered, sustainability of support to be provided to MVC, availability of guideline in most areas, presence of Monitoring tools, number of active MVCCs and need to formulate District MVCC.

Monitoring by Regional Secretariats

According to the interviews with the Regional Social Welfare Officers from the seven Regional Secretariats visited[22], the monitoring done by RS on MVC identification is based on reviewing the reports from the councils and from the implementing partners working with the councils.

The main challenge mentioned during the interview which the Regional SWOs are facing is the discrepancies of MVC data reported by both the councils and the Implementing Groups. The reason for the discrepancies in the MVC data include: first was the outdated data, they noted that councils do not update MVC data regularly and second was that the MVC stakeholders do not submit their progress reports to the RS.

Furthermore, it was also noted that even though RS is reviewing those reports but reporting of the results of their monitoring work is not documented. The review of the supportive supervision reports, it was realized that the feedback was provided to the Council's Directors orally.

[22] Dar Es Salaam, Lindi, Dodoma, Mara, Njombe, Rukwa and Mwanza

Monitoring of MVC Acti vities at the Council Level

It was learnt that monitoring at the council level was not done regularly due to the limited resources in terms of funds, transport facilities and Social Welfare Officers (SWOs). The other reason given by Council SWO was that councils are rarely planning and budgeting for the monitoring of MVC activities.

Through the review of the supportive supervision reports, it was also noted that not all parameters/ indicators were assessed during the supervision visits. The reports were silent on issues such as number of MVC provided with services and most Social Welfare Officers (SWOs) were not able to provide this information.

Similarly, further review of the Strategic plans of the nine visited councils, showed that only one out of nine councils visited included the MVC care in their strategic plan as required. The only council is Mwanza city.

Furthermore, from the interviews done to councils SWO it was revealed that monitoring reports are produced but it is done by implementing partners in all nine (9) visited councils. At the same time, it was shown that councils were not producing their own monitoring reports. Apart from not producing monitoring report, councils were also not carrying-out any reviews of the reports submitted to them by the implementers to assess whether all necessary performance indicators have been reported on.

The result of the review of four (4) implementing partners progress reports submitted to the visited councils done by the audit team to analyze the extent of monitoring of MVC program parameters is shown in table 3.18 below:

Table 3.18: Extent of Monitoring of MVC Program Parameters done by the Implementing Partners

Parameters used by implementers to report progress	Extent of Monitoring		
	Often	Rarely	Not at all
Number of active MVCCs		V	
Number of care providers trained in MVC Care Provision	V		
Number of MVC supported as per identified various needs	V		
Number of community Justice Facilitators trained[3]		V	
Proportion of MVC accessing minimum package of services (Total number of MVC accessing at least 3 of the 7 core services)	V		
Percentage of MVC identified (based on the estimated number of MVC in the country)			V
Percentage of Implementing organizations who have mainstreamed PSS into their MVC program			V
Number of MVC Committees formed	V		
Number of MVC who have birth certificate	V		

Source: Auditors Analysis based Council MVC Implementing Partners Quarterly Reports 2009/10- 2012/13

3.4.2 Performance Evaluation of MVC Activities

Performance Evaluation at the Central and Regional level

In the course of the evaluation the indicators used by the PMO-RALG and MoHSW to evaluate the performance of National Costed Plan of Action (NCPA) I include: school enrolment ratio of MVC compared to non MVC, school attendance ratio of MVC as compared to non MVC, number of MVC receiving psychosocial support, percentage of MVC whose Child Status Index score has improved.

The Interviews with Social Welfare Officers (SWOs) at the DSW noted that the first evaluation for the NCPA I was done in the year 2011, after the four years of operationalizing NCPA I (2007-2010).

Upon reviewing the NCPA Evaluation report, it was noted that four parameters were evaluated covering each of the four NCPA thematic areas, namely:

- Achievement in policy and service delivery environment;
- Achievement in household and child care which averaged on 11% and 89% on providing food support and non food goods and services (school supplies and school uniform);
- Achievement in Social Protection and security;
- Achievement in Psychosocial Support;

PMO-RALG and MoHSW in this aspect ensured that the evaluation of NCPA was done in a systematic manner. However, the indicators such as school enrolment ratio of MVC compared to non MVC, school attendance ratio of MVC as compared to non MVC, number of MVC receiving psychosocial support, percentage of MVC whose Child Status Index score were not reported at the evaluation report.

Further analysis of the actions taken to address various challenges/ weaknesses pointed out in each thematic area of NCPA was made by analysing the action plan as well as implementation reports.

It was noted that despite the fact that now two years have lapsed since the evaluation report was published, not much has been done to address each of the weaknesses pointed out in the evaluation report.

3.4.3 Reporting of MVC Activities

Reporting of MVC Activities

According to National Costed Plan of Action (NCPA) I there are six different types of reports which are supposed to be produced by different actors as shown on table 3.19 below.

Table 3.19: Reporting of MVC matters at Central, Regional and Council level

Report	Frequency	Responsible person	Reporting date	Comments
Service Provider Monthly Progress Summary Report	Monthly	Council Social Welfare Officer	7th of each new month	Not prepared and not submitted to higher authorities
Village MVC Quarterly Report	Quarterly	VEO	10th of each new quarter	Rarely prepared and not submitted to higher authorities
Ward MVC Quarterly Report	Quarterly	WEO	15th of each new quarter	Not prepared and not submitted to higher authorities
Council MVC Quarterly Report	Quarterly	Council Social Welfare Officer	20th of each new quarter	Not prepared and not submitted to higher authorities
Regional MVC Report	Semi Annually	Regional Social Welfare Officer, PMO-RALG,MVC focal officer	20th July and 20th January each year	Not prepared and not submitted to higher authorities
Annual MVC report	Annually	DSW, M&E officer	20th July each	Rarely Prepared not shared to relevant parties

Source: Monitoring and Evaluation Plan for MVC Plan of Action 2011 and Auditors' Analysis

The analysis of the present practices at all levels of government showed that 67% of actors are not producing and submitting their reports to the relevant authorities as it would be the case.

It was acknowledged that there is a reporting challenge from Councils to Regional Secretariats up to the National level. Reports from the RS are rarely sent to the Department of Social Welfare (DSW).

When Social Welfare Officer (SWOs) from the RS as well as the MoHSW and PMO-RALG interviewed pointed out that the major problem of not reporting properly was due to lack of clear guidelines on what the Regional level as the main conduit between the National and Council levels is supposed to do. Therefore, this has resulted into DSW to depend more on the reports submitted directly to them by the implementing partners rather than those from the government structure.

For instance, a sample of three councils of Dar es Salaam showed that they sent reports only once to the Regional Social Welfare Officer. When reviewing the reports which were sent to the regional authority, those reports were lacking information on the quality of services provided to MVC.

When asked for the explanations as to why there is this problem, councils SWO pointed fingers to the lower levels (wards and mitaa) claiming that officials from the lower level were not submitting reports on time and hence made it very difficult for them to compile the report.

3.4.4 Management of MVC Data

The management of MVC data involves data collection, analysis and checking quality and the validity of MVC data. The analysed and validated data were to be shared by all MVC stakeholders for use in the decision making.

Data Collection and Analysis

Interview with the Council Social Welfare Officer's declared that the only data collection used is the identification register. Other tools for collection of service provided to MVC were not yet disseminated to the council.

However, it was also noted that data management system for MVC were developed and training conducted to Social welfare officers, but by the time of the audit in all nine council visited , the system

was not working. Thus, a thorough analysis of MVC data collected was not done.

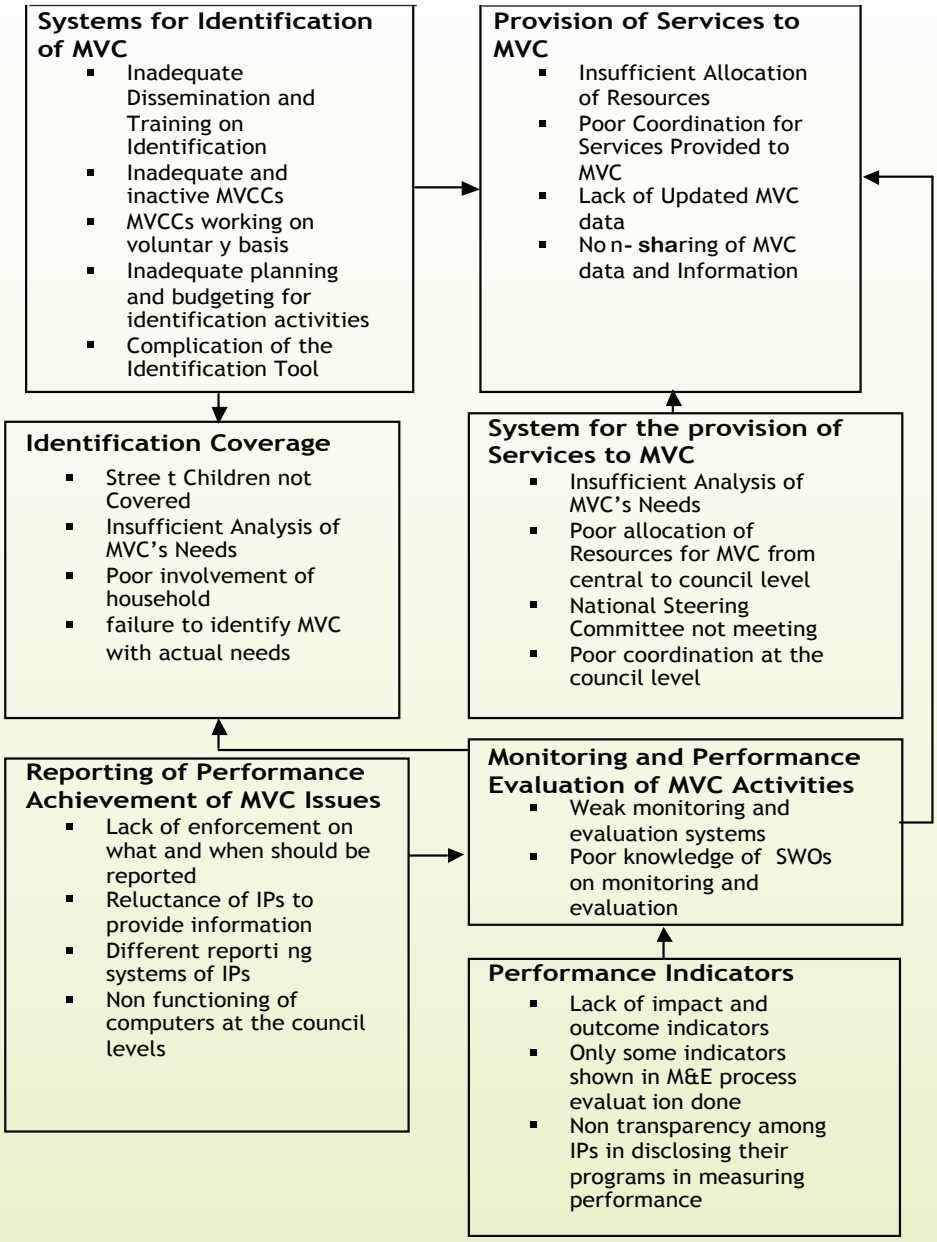
It resulted into lack of reliable and comprehensive data which hinder the ability of the government in making informed decision and monitor actions or progress towards the set target on long term objectives for MVC social service delivery

As stated in sections above, sharing of information among the stakeholders was not effectively done from the village /street level up to the national level.

3.5 Summary of Findings

Relational Graph

The graph below summarizes the findings and the relationship between the six categories of findings:



CHAPTER FOUR
CONCLUSION

4.1 General Conclusion

Despite the fact that there is a defined system for the identification and provision of the services to the Most Vulnerable Children in Tanzania, the Ministry of Health and Social Welfare through the Department of Social Welfare (DSW) and the Prime Minister's Office Regional Administration and Local Governments (PMO-RALG) have not adequately managed to ensure that the identification and provision of services to MVC are conducted in an efficient and effective way.

The following are the specific conclusions based on the findings:

4.2 Identification of MVC is not Effectively Conducted

Identifying Most Vulnerable Children and analyzing their needs has been a problem for the Prime Minister's Office Regional Administration and Local Government, Ministry of Health and Social Welfare and Local Government Authorities in Tanzania. The nine councils examined by the audit office experienced inadequate coverage of streets and villages during the identification of Most Vulnerable Children. The coverage of identification was only 65% of the villages and streets.

The existence of the gap/variation between the areas covered and those which ought to have been covered indicated the existence of weak system for the identification of Most Vulnerable Children. This is due to the weaknesses pointed out on planning and budgeting for the identification of MVC, non-functioning MVCCs, poor coordination of MVC related matters and failure to disseminate and make extensive use of the identification guidelines.

PMO-RALG and MoHSW lacked adequate control systems as regards to the identification of MVC and analyzing their needs. Consequently, few needy children were identified and the rest were left to suffer on their own. On the other hand, even for the few identified MVC, their real needs were not properly captured hence providing the support which was not actually needed.

The observed problems of inadequate identification of MVC have their root causes in the weak planning system for the identification of MVC as well as ineffective management on the part of the Central level players (PMO-RALG and MoHSW) and Local level player mainly Councils. In all two levels of government, the issue of planning was not given due attention and identification activities were taken as an ad-hoc activity.

The same situation emanated on the efforts given by the management on supervising and managing all issues relating to the identification of MVC in their respective jurisdictions. Little information regarding the performance of the identification of MVC were possessed by the relevant authorities and this was due to lack of clear follow-up and non-reporting of MVC matters.

4.3 Services Provided to MVC are not Sufficient

The Prime Minister's Office Regional Administration and Local Government, Ministry of Health and Social Welfare and Local Government Authorities do not deliver their main role of providing services such as education, shelter, health, legal aid etc to the MVC in an efficient manner. The MVC who are in need of the government support experience shortages of services compared to their actual needs. While the MVC may need to be supported on education, shelter, health and legal aid, the government tends to provide either one or two of the needed support.

Failure to provide the much needed support in totality brings more burden to the MVC to try to look for alternative way of supporting themselves. This has hampered their educational progress since most of them spend much of their time roaming around rather than focusing on their school trainings.

The main causes for the insufficient provision of the services to MVC are four-fold. First is the existence of unsustainable and inadequate system for the provision of services to the MVC. Much of the services rendered to the MVC are donor-dependent. Mainly these services were left to be provided by civil society organizations such as NGOs, CBOs

and FBOs. These can provide the services for a while and there is no guarantee that they can provide their services to a larger community and for a defined period of time.

The second cause is the lack of properly trained personnel to deal with issues concerning MVC and the lack of training facilities to develop the very much cadre of professionals.

The third cause is the lack of coordination at all levels of the government. The system for providing services to the MVC is fragmented whereby every institution being it the central and local government or implementing agencies is working or providing services in isolation. The activities performed by these actors are not coordinated hence there is some duplication of efforts and excessive and inefficient use of little resources.

The fourth cause is the weak resource mobilization for the MVC activities and management practices towards MVC matters. Very little efforts were made by the management of the Prime Minister's Office Regional Administration and Local Government, Ministry of Health and Social Welfare and Local Government Authorities to mobilize the highly needed resources for the provision of all needed services to MVC. This is due to the fact that management paid little attention to this area particularly during the planning.

4.4 Monitoring and Evaluation of MVC Activities is Weak

On the other hand, there is very little learning for improvements in the current practices since there is weak working system for monitoring and evaluating the performance of both the government institutions as well as implementing partners dealing with MVC issues. Despite the fact that there are a number of performance indicators for the provision of services to MVC but they are not properly defined and linked specifically for the different levels of management and service provision. Therefore, Prime Minister's Office Regional Administration and Local Government, Ministry of Health and Social Welfare and Local Government Authorities have clearly stated process indicators. They are lacking impact indicators which would provide the measure for the performance, impact and improvements of children welfare.

Similarly, the weak management information system for MVC and reporting does not support accountable and efficient delivery of services as well as sharing and management of the resources for MVC.

This is also contributed by the lack of good data on MVC issues in the country. Good data would have come from good monitoring, evaluation and reporting. Likewise, good data on MVC issues are the main ingredients in planning and budgeting and hence effective implementation of MVC activities in the country.

CHAPTER FIVE

RECOMMENDATIONS

5.1 Introduction

The audit findings and conclusion point out that there are weaknesses in the implementation of MVC activities in the country. The weaknesses were noted on three main areas, namely: identification of Most Vulnerable Children, provision of services and Monitoring and Evaluation of Most Vulnerable Children activities.

This chapter therefore, contains recommendations to the Prime Minister's Office Regional Administration and Local Government and the Ministry of Health and Social Welfare on what should be done to improve the situation.

The audit office believes that these recommendations need to be fully implemented for the provision of services to Most Vulnerable Children to be managed properly and ensure the presence of the 3Es of Economy, Efficiency and Effectiveness in the use of the Public resources.

5.2 Identification of Most Vulnerable Children

The Ministry of Health and Social Welfare Should:

1. Ensure that joint plans for the identification of Most Vulnerable Children among the central and local government players of MVC activities in the country are developed and implemented.

2. Develop a mechanism that will ensure that the MVC needs are analyzed and the information are shared with all stakeholders in the council and used for determining required resources for Most Vulnerable Children activities.

The Prime Minister's Office Regional Administration and Local Government should ensure that:

1. Proper planning for the identification of Most Vulnerable Children is done and is covering all villages and streets.

2. There is improved coordination of service provision to MVC, reporting and information sharing from the low level (village/ street) up to the national level.

5.3 Provision of Services to Most Vulnerable Children

The Ministry of Health and Social Welfare Should:

1. Develop mechanisms and interventions that will ensure that provision of services to Most Vulnerable Children is done consistently and corresponds to the Most Vulnerable Children's prioritized needs.

The Prime Minister's Office Regional Administration and Local Government Should ensure that:

1. All councils develop comprehensive action plans for the provision of services to Most Vulnerable Children and ensures that the plan is implemented.

2. A mechanism for ensuring that all Implementing agencies (both state and non-state) in their areas regularly submit implementation reports to the councils.

3. It develops a mechanism which will provide guidance on how various services offered to MVC such as shelter, education, health etc. will be provided.

4. It establishes mechanism for ensuring that resources for MVC are equitably allocated and budget is set aside for the Most Vulnerable Children activities.

5. It communicates with Regional Secretariats requiring them to submit performance reports of their councils on issues regarding MVC and ensure that those reports are shared with MoHSW and other Ministries, Departments and Agencies (MDAs).

6. It reviews all reports received from the Regions and provide feedback to the regions so as to enhance continuous improvement in the provision of services to the MVC.

5.4 Monitoring and Evaluation of Most Vulnerable Children Activities

The Prime Minister's Office Regional Administration and Local Government should ensure that the:

1. Councils are conducting regular monitoring and evaluation of MVC activities and the results are reported back to all levels of administration i.e. National, Regional and Council.

The Ministry of Health and Social Welfare should:

1. Develop a monitoring and evaluation systems that will allow tracking of progress towards the achievement of goals and objectives /impact of MVC programs.

2. Develop MVC program indicators which are measurable both in short and long term.

3. Develop a mechanism for managing the MVC data and sharing of that information with all government institutions dealing with MVC issues.

4. Map out all service providers in the country and provide clear mechanism for performance reporting that will ensure all implementing partners reports to government on the implementation of various MVC programs.

5. Establish a data base of all MVC in the country and use it to monitor all the activities related to the provision of services to MVC

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APPENDICES

Appendix One: Audit Questions and Sub Questions

Audit Question 1:	**To what extent do the MOHSW and PMO-RALG ensure that there is adequate identification of Most Vulnerable Children (MVC) in LGAs?**
Sub question 1.1:	What is extent of the problem of identification of MVC in the country?
Sub question 1.2:	Is there a system for ensuring that the identification process is efficiently and effectively conducted?
Sub question 1.3:	Do the MoHSW and PMO-RALG coordinate the identification process effectively?
Sub question 1.4:	Do the PMO-RALG ensure that LGAs adequately plan and budget for the identification of MVC?
Sub question 1.5:	Do the PMO-RALG ensure that LGAs identify the needs and resources for the MVC?
Audit Question 2:	**Do the PMO-RALG and MoHSW ensure that there is efficient and effective service provision to MVC?**
Sub question 2.1:	To what extent has the provision of services to MVC been done?
Sub question 2.2:	Do the MoHSW and PMO-RALG ensure that MVC service provision for MVC is efficiently coordinated?
Sub question 2.3:	Are the resources for MVC service delivery equitably allocated?
Sub question 2.4:	Do the MoHSW ensure that supports are provided to MVC in relation to their needs?
Sub Question 2.5:	Do the PMO-RALG and MoHSW have system(s) to ensure effective service provision to MVC?
Audit Question 3:	Do the PMO-RALG and MoHSW conduct effective monitoring and performance evaluation of the MVC activities?
Sub question 3.1:	Do the relevant authorities (PMO-RALG, MOHSW, RS, and LGAs) conduct periodical monitoring of MVC activities?
Sub question 3.2:	Do the relevant authorities (PMO-RALG, MoHSW, RS and LGAs) conduct performance evaluation of MVC activities?

Sub question 3.3: Do the PMO=RALG and MoHSW have adequate mechanism for effective reporting MVC activities?

Sub question 3.4: Do MoHSW and PMO-RALG ensure that MVC Data are managed efficiently and shared with relevant stakeholders?

Appendix Two: Audit Methodology

The main elements of our fieldwork, which took place between July 2013 and December 2013, were:

Interviews

Interviews were conducted in order to confirm or explain information from the documents reviewed, get clues to relevant information in cases where information in the formal documents was lacking or missing.

The following officials were interviewed:

- Commissioner for the Department of Social Welfare
- Social Welfare Officers at DSW
- Councils' Social Welfare Officers
- Councils' Planning Officers
- Members of Street/Village MVCCs
- MVC Implementing Partners (Representatives) such as PACT, TAHEA, YAM, BAKAIDS, UNICEF, WAMATA and MOG.
- Beneficiaries of the MVC programs namely; households and the MVCs

The above mentioned officials from the Ministry of Health and Social Welfare, PMO-RALG, Ministry of Community Development, Gender and Children, Local Government Authorities, wards and villages were interviewed in order to obtain information on the overall national identification status of Most Vulnerable Children, coordination with other stakeholders on MVC identification and service provision and monitoring and evaluation of the MVC activities and the challenges encountered.

Document Review

During the course of the audit various documents were reviewed in order to get the snapshot on the performance of MoHSW in the management of service delivery to MVC and to clarify various issues raised during the interviews or observed during the physical visits to different children homes. The documents reviewed were those which fall within the period of the Audit (from 2009/10 up to 2012/13).

The reviewed documents include:

- *Legal and Policy Documents*: The Child Act (2009), Child Development Policy of 1996 and Local Government Act No. 7 of 1982.
- *Planning Documents:* National Costed Plan of Action I for MVC - (2007-2011), National Costed Plan Of Action II for MVC (2013-2017) and Monitoring and Evaluation Plan for the National Plan of Action for Most Vulnerable Children.
- *Manual and Guidance Materials:* National MVC Identification Process Guideline, National Guidelines for Improving Quality of Care, Support, and Protection for Most Vulnerable Children in Tanzania 2009.
- *Reports*
- *Performance and Progress Reports:* Council and Department of Social Welfare Annual MVC reports of 2009/10-2012/13, Councils and Department of Social Welfare Annual Reports, MVC Monitoring and Evaluation Reports.
- *Meeting Minutes:* National Steering Committee minutes, National Technical Committee minutes, Street/Village MVC Committee Meeting Minutes, Council Multisectoral AIDS Committee's Meeting Minutes, Implementing Partners Group Meeting Minutes.

Observations

The audit team also visited six (6) Children Homes where MVC are housed. These Children Homes covered both government and private owned organizations.

The intention of these visits was to observe the service delivery status, the conditions of the MVC's houses, the location of the premises and the living conditions of the MVC. To complement the visits made by the auditors, a number of interviews were also conducted with the owners of the centres and MVCs in order to get their views on the services provided to them.

Selected Methods and their Purposes

Selected Method	*Purpose*
1. Interviews with:	
76 individuals from MoHSW and PMO-RALG, RS and Councils	To gather information how they facilitate, coordinate, supervise and monitor and evaluate the MVC program. Also to establish the extent to which MVC has been identified and services that has been provided.
36 MVCCs members from Nine (9) Village/Street MVCCs	To gather information on the activities performed by the Committee on identification, provision of services and the coordination between the committees and the Village government, Ward and the stakeholders working with MVC in their areas.
13 Implementing Partners representatives and one UNICEF official	To gather the information on the activities performed by them in the identification and provision of services to MVC. Also to get the views on how they coordinate with various implementing partners and councils,
Six (6) owners of the Children Homes where MVC are housed	To gather views on the service provided and their coordination with the community Councils officials in the implementation of MVC program.
MVCs	To get their views on the service provided to them by various implementers and the way their participation in the MVC Committees meetings.

Selected Method	*Purpose*
2. Observation Visits to seven Regional Secretariats, nine Councils, eight MVCCs, and eight implementing partners' offices. Selection of regions and councils was based on Geographical representation of the country and the regions with highest, medium and low percentages of MVC per children for comparison purposes. Six (6) children Home where MVC are housed (both governmental and governmental)	To gather primary data on the identification activities and provision of services to Most Vulnerable Children that provide comprehensive picture of the situation in the entire country and at both levels of government (central and Local levels). To gather information on identifying MVC living in their centres and services provided to MVC living with them. To observe the service delivery status, the conditions of the MVC house the location of the premises and the living conditions of the MVC.
3. Consultation Consultation with experts in Tanzania with management experience of Most Vulnerable Children. This involves experts from Muhimbili University of Health and Allied Sciences (MUHAS) and a retired senior official from the Department of Social Welfare in the MoHSW.	Incorporating views and knowledge in the MVC activities, and identification, provision of services and monitoring and evaluation to improve the quality of the report.
4. Document Review Review of documents from the PMO-RALG, MoHSW, RS, LGAs and Implementing partners for the years of the Audit (2009/10 -2012/13). These documents reviewed contained Legal and policy documents, planning documents, annual MVC reports, monitoring and evaluation of MVC program reports and meeting minutes of MVC Committees.	To clarify issues raised on interviews and get a snapshot of the performance of MoHSW, PMO-RALG and LGAs in the management of MVC activities.

Appendix Three: Assessment Criteria

Identification of Most Vulnerable Children

According to the Child Act No. 21 of 2009, section 94(4), LGAs are required to identify Most Vulnerable Children within their areas of jurisdiction and keep their register. Also the National Costed Plan of Action for Most Vulnerable Children requires the MoHSW to facilitate the identification of MVC by providing the identification guidelines and trainings to the LGAs.

National Costed Plan of Action II of December 2012 requires PMO-RALG to facilitate and disseminate it to LGAs by June 2013 and develop operational plans for implementing it. LGAs are required to use the guideline to identify MVC after every six months (ie twice a year).

System for Identifying MVC

Child Development Policy of 1996 requires the MoHSW to establish a caring system for Most Vulnerable Children covers MVCs needs such as shelter (accommodation), food and nutrition, health support, education and vocational training support, psychosocial, protection, economic strengthening and parental care.

Service Provision to Most Vulnerable Children

System for Provision of Services to MVC

The Child Development Policy of 1996 requires the MoHSW in collaboration with the Ministry of Community Development, Gender and Children (MCDGC) and other institutions such as NGOs, FBO and CBOs, childcare to prepare a system for taking care of Most Vulnerable Children. The same policy requires MoHSW to ensure that MVC receive their basic services[23] as well as their rights[24]as stipulated in the part II of Child Act of 2009 and Child Development Policy of 1996.

23. food and nutrition, shelter, psychosocial care and support, family based care(parental care) and support, social protection and security, primary health care and support ,education and vocational training, and house hold economic strengthening

24. To live, free from any discrimination(on the grounds of gender, age, race, language, political opinion),to grow up with parents, life, dignity, respect , leisure, health, education ,shelter, give up opinion (Child Act , 2009), survival, protection, development, participation and not to be discriminated (UN Convectional on the Rights of Child and Child Development Policy 2009)

According to the National Costed Plan of Action I for MVC of 2007, MoHSW and LGAs are required to ensure they set-up the Most Vulnerable Children Committee (MVCC) by 2011.

The National Costed Plan of Action II for MVC requires MoHSW/PMO-RALG to release government circular to establish the District MVCCs as statutory Committees for LGAs, Ward and Community level by June 2013. These committees are required to ensure that MVC care, support, protection and service delivery is harmonized and well coordinated. The Council's MVCC is supposed to meet Quarterly in a year and provide MVC reports to the Regional Secretariats (RS), PMO-RALG and MoHSW.

Allocation of Resources for MVC

The Child Development Policy of 1996 requires the MoHSW to provide services by setting aside adequate resources for Most Vulnerable Children, provide the community with expertise and services required for MVC needs and providing guidance and counselling.

Coordination of Provision of Services to MVC

Furthermore, the National Costed Plan of Action I (2007 – 2010) and II (2013 – 2017) for MVC described that MoHSW ought to guide and coordinate government sectors, with Non Government Organizations and private sector involved in the provision of services to MVC. In this case MoHSW is supposed to share information regarding to issues and responses for MVC implemented by government ministries and departments through reports and meetings. One way of doing that is through the National Technical Committee's meeting which are supposed to be conducted quarterly and the National MVC Steering Committee's meetings which are done bi-annually.

Monitoring of MVC Activities

MoHSW is required to prepare the monitoring and evaluation guide, ensure that data collection tools reaches to sub national levels and Civil Society Organizations, and line ministries dealing with Most Vulnerable Children i.e. MCDGC, PMO-RALG, MoEVT, MoAL). Similarly, MoHSW is supposed to set indicators for social service delivery and ensure that they are periodically monitored and evaluated.

Also, according to the MVC NCPA, MoHSW in collaboration with PMO-RALG was supposed to collect, aggregate and analyze MVC data from regions and conduct semi-annually supervision visits to the districts and rectify the weaknesses noted.

National Guideline for improving Quality of Care, Support and Protection for Most Vulnerable Children requires the MoHSW to plan the activities on MVC social service delivery that enable better decision making and proper utilization of resources.

Appendix Four: Responses from PMO-RALG

Overall Comment:

We reviewed the Final Draft Performance Audit Report on the Management of Identification and Provision of Services to Most Vulnerable Children in Tanzania. The report display real picture and situation at the ground.

S/N	Recommendations	Comment	Action(s) taken
1.	Proper planning for the identification of Most Vulnerable Children is done and it covers all villages and streets.	Agreed and it already done	PMO-RALG sent a letter to LGAs to instruct them to make sure that SWOs use village leader to identify all MVC in all villages and streets and send them back to their caregivers and provide social support while living with these caregivers
2.	There is improved coordination of service provision to MVC, as well as reporting and information sharing from the low level (village/street) up to the national level.	Agreed	PMO-RALG will provide supportive supervision to continue insisting LGAs to identify all stakeholders and set a network in order to make easy coordination of service provision, reporting and information sharing.
3.	All councils develop comprehensive action plans for the provision of services to Most Vulnerable Children and ensure that the plans are implemented.	Agreed. Letter will be prepared and follow up made on quarterly basis	PMO-RALG to instruct and supervise LGAs to prepare action plan for the provision of services to Most Vulnerable Children and ensure that the plan is implemented

S/N	Recommendations	Comment	Action(s) taken
4.	A mechanism for ensuring that all Implementing agencies (both state and non-state) in their areas regularly submit implementation reports to the councils.	Agreed	PMO-RALG to insist to all LGAs to ensure that all agencies within their areas regularly submit the implementation reports to them on what they are doing
5.	It develops a mechanism which will provide guidance on how various services offered to MVC such as shelter, education, health etc. will be provided.	Agreed. Guideline on how various services should be offered is obtained in the National Costed Plan of Action II (NCPA II) 2013 – 2017 which is available to all LGAs and other stakeholders	PMO-RALG to insist LGAs to make sure that all stakeholders receive a copy of National Costed Plan of Action II (NCPA II) 2013 – 2017
6.	It establishes mechanism for ensuring that resources for MVC are equitably allocated and budget is set aside for the Most Vulnerable Children activities.	Agreed. The letter reminding councils to plan and budget for MVC will be sent	PMO-RALG has instructed LGAs to put in their plans and budget, resources for MVC activities

S/N	Recommendations	Comment	Action(s) taken
7.	It communicates with Regional Secretariats requiring them to submit performance reports of their councils on issues regarding MVC and ensure that those reports are shared with MoHSW and other Ministries, Departments and Agencies (MDAs).	Agreed. The letter reminding the regions to comply on quarterly basis in submission of reports to PMO-RALG will be sent	Mechanism of submission of report from council to regional secretariats to PMO-RALG will be set.
8.	It reviews all reports received from the Regions and provide feedback to the regions so as to enhance continuous improvement in the provision of services to the MVC.	Agreed. Advice taken.	Advice will be implemented by PMO-RALG
9.	Councils are conducting regular monitoring and evaluation of MVC activities and the results are reported back to all levels of administration i.e. National, Regional and Council.	Agreed.	PMO-RALG will continue reminding LGAs to conduct regular monitoring and evaluation of MVC activities; and submit the reports back to all levels of administration

Appendix Five: Responses from MoHSW

Overall Comment:

We reviewed the Final Draft Performance Audit Report on the Management of Identification and Provision of Services to Most Vulnerable Children in Tanzania. The report is relevant to the MVC programme in Tanzania.

S/N	Recommendations	Comment	Action(s) taken
1.	Ensure that joint plans for the identification of Most Vulnerable Children among the central and local government players of MVC activities in the country are developed and implemented.	Agreed	MoHSW will develop an operational plan for councils to implement the National Costed Plan of Action for MVC II (2013 – 2017)
2.	Develop a mechanism that will ensure that the MVC needs are analyzed and information is shared with all stakeholders in the council and used for determining required resources for Most Vulnerable Children activities.	Agreed	MOHSW will develop a National M & E plan to capture all relevant MVC Data as per NCPA II.
3.	Develop mechanisms and interventions that will ensure that provision of services to Most Vulnerable Children is done consistently and correspond to the prioritized needs of Most Vulnerable Children.	Agreed	MoHSW will develop an operational plan for councils to implement the National Costed Plan of Action for MVC II (2013 – 2017
4.	Develop monitoring and evaluation systems that will enable tracking of progress towards the achievement of goals and objectives /impact of MVC programs.	Agreed	The MoHSW will develop a National Monitoring and Evaluation plan to capture all relevant Data for MVC as per National Costed Action Plan II (2013 – 2017).

S/N	Recommendations	Comment	Action(s) taken
5.	Develop MVC program indicators which are measurable both in short and long term.	Agreed	MOHSW will develop a National M & E plan to capture all relevant MVC Data as per NCPA II.
6.	Develop mechanisms for managing the MVC data and sharing of that information with all government institutions dealing with MVC issues.	Agreed	MoHSW through DSW will review the MVC Data Management Systems to capture all indicators and child protection management systems and will be out soon in 2014
7.	Map out all service providers in the country and provide clear mechanism for performance reporting that will ensure all implementing partners reports to government on the implementation of various MVC programs.	Agreed	MOHSW will develop a National M & E plan to capture all relevant MVC Data as per NCPA II.
8.	Establish a data base of all MVC in the country and use it to monitor all activities related to the provision of services to MVC.	Agreed	MoHSW through DSW will review the MVC Data Management Systems to capture all indicators and child protection management systems and will be out soon in 2014

Appendix Six: Kind of Service Needed

The table below shows the kind of service needed at Child, Caregiver/ Family and Community Level

Social Service	Child Level	Caregiver/ Family Level	Community Level
Food and Nutrition	Nutritional assessment and counselling, supplementary feeding, links to other health and nutrition interventions	Training on nutrition, diet and food preparation	Community-based strategies to support vulnerable children including gardens and feeding programs
Shelter and Care	Identification of potential caregivers prior to parent death, reintegration of children in institutional care, transitional care, support of youth-headed households	Assist with reunification to take children off streets, referral to programmes that provide incentives for adoption and foster care	Support family-based care with home visitors and other strategies aims to develop innovative community alternatives when family-based care is not an option
Protection	Assist with birth registration and inheritance claims, prevent sibling separations, remove children from abusive situations	Support parenting and care-giving responsibilities, assist with access to available services	Support Child Protection Committees, train members of the community to identify and assist children in need of assistance
Health Care	Providing primary care, immunization, treatment for children when they are sick, ongoing treatment for HIV positive children and HIV prevention	Teach caregivers to effectively monitor health and seek care appropriately, involve caretakers in HIV/AIDS prevention education	Train providers of HIV/AIDS care, including community volunteers, to refer children in family/household for health and social services as appropriate

Social Service	Child Level	Caregiver/ Family Level	Community Level
Psychosocial Support	Activities that support life skills and self-esteem, activities that strengthen the connection between child and traditional social networks, counselling for children, rehabilitation for children who abuse drugs or alcohol	Parenting and communication skills for caregivers, support during illness (assist with disclosure of information, grief management, succession planning, preserving memories, etc,)	Increasing community understanding of psychosocial needs of vulnerable children
Educational and Vocational Training	School registration initiatives, direct assistance to subsidise school costs, develop early childhood development programs, and access to vocational training and employment;	Train health providers and care givers to identify and refer children who are not in the educational system, anti-stigma campaigns	Community mobilization and advocacy related to increasing access and developing appropriate curricula (introduction of life skills and job skills)
Economic Strengthening	Vocational training for caregivers, income generating activities related to small business, agriculture, household labour saving devices, access to credit;		Community-based child care, community-based asset building,

Source: Quality Programs for Orphans and Vulnerable Children: A Facilitator's Guide to Establishing Service Standards[25]

Monitoring of MVC Activities

For MVC programmes monitoring starts at the village level to the national level on which the indicators are developed. MoHSW has developed M & E Plan for National Costed Plan for MVC where the

25. Prepared by: Lori DiPrete Brown, MSPH Assistant Director, Center for Global Health University of Wisconsin Special Technical Coordinator, University Research Corporation., LLC Consultant, Pact Inc.

roles of different levels are stated. These roles are as described below:

At the Village /Street Level: According to the Monitoring and Evaluation plan for MVC, the roles of Village Executive officers (VEO) are:

- Strengthen Village MVCC in data collection and processing and ensure that Village/street MVCC work as a team with Village Multi-sectoral AIDS Committee;
- Undertake follow-ups on updating MVC register;
- Aggregate data from the register and Service provision form;
- Compile monthly village report form from Service Providers and submit them to ward development committee;
- Give feedback to the community ; and
- Ensure data quality

At the Ward Level: At this level, Ward Executive Officers have the following roles:

- Receive reports from village;
- Undertake follow-ups on updating MVC register;
- Ensure data Quality and aggregate data from the villages;
- Compile quarterly report and submit the report to the council; and
- Give feedback to Ward Development Committee, Ward Multisectoral AIDS Committee and Ward Most Vulnerable Children Committee;

At the Council Level: At this level, Council Social Welfare Officers have the following roles:

- Updating council electronic Data Management Systems;
- Aggregate quarterly reports data from the wards
- Undertake quarterly supportive supervision visits to the wards and Village/Street MVCCs;
- Submit report to the Regional Secretariat and copy to implementing partners;
- Organize quarterly Implementing Partners Group meetings; and
- Ensure data quality and provide feedback to the wards;

- In collaboration with the Implementing Partners M & E Officer, on annual basis would train members of Ward MVCC on how to conduct supervision to the Village level and to do mentoring.
- Provide on job training on data collection, quality, analysis reporting and interpretation to Ward MVCC every quarter;

At the Regional level: In the monitoring of MVC activities Regional Secretariat have the following roles:

- Compilation of Quarterly report/Semi Annual and Annual report from the Council;
- Submit aggregated report to PMO-RALG and copy MOHSW-DSW;
- Undertake Quarterly supportive supervision to councils;
- Organise Quarterly/Semi Annual/Annual MVC committee review meetings;
- Give feedback to the councils;
- Provide Quarterly on job training on data need, aggregation, quality, analysis and reporting of MVC issues.

At the Central level (PMO-RALG & MoHSW): According to the National Monitoring and Evaluation Plan for MVC, at the national level parameters to be monitored were percentage of MVC identified and proportion of MVC accessing minimum package of services (three services among the eight services), policy documents on MVC issues developed/reviewed, number of MVC attending school. The roles of the PMO-RALG in the monitoring of MVC activities include:

- Compilation and share with DSW Quarterly/Semi Annual and Annual reports from regions;
- Undertake semi annually supportive supervisions to regions;
- Oversee capacity development for implementation of the plan
- Collect, aggregate and analyse data from regions
- Verify data collected from the regional secretariats and Implementing Partners
- Conduct semi annually supervision visits to the districts in collaboration with PMO-RALG and other Implementing Partners;

MoHSW: The ministry through the department of Social welfare has the following responsibilities:

- Oversee capacity development for implementation of the plan
- Make available data collection tools to sub national levels and Implementing Partners
- Verify data collected from the regional secretariats and IPs
- Conduct semi annually supervision visits to the districts in collaboration with PMO-RALG and other Implementing Partners

Controler & Auditor General
National Audit office
Samora Avenue / Ohio Street
P.O. Box 9080,
Dar es Salaam
Telephone: +255 22 2115157/8
Fax: +255 22 2117527
E-mail: ocag@nao.go.tz
Website: http://www.nao.go.tz