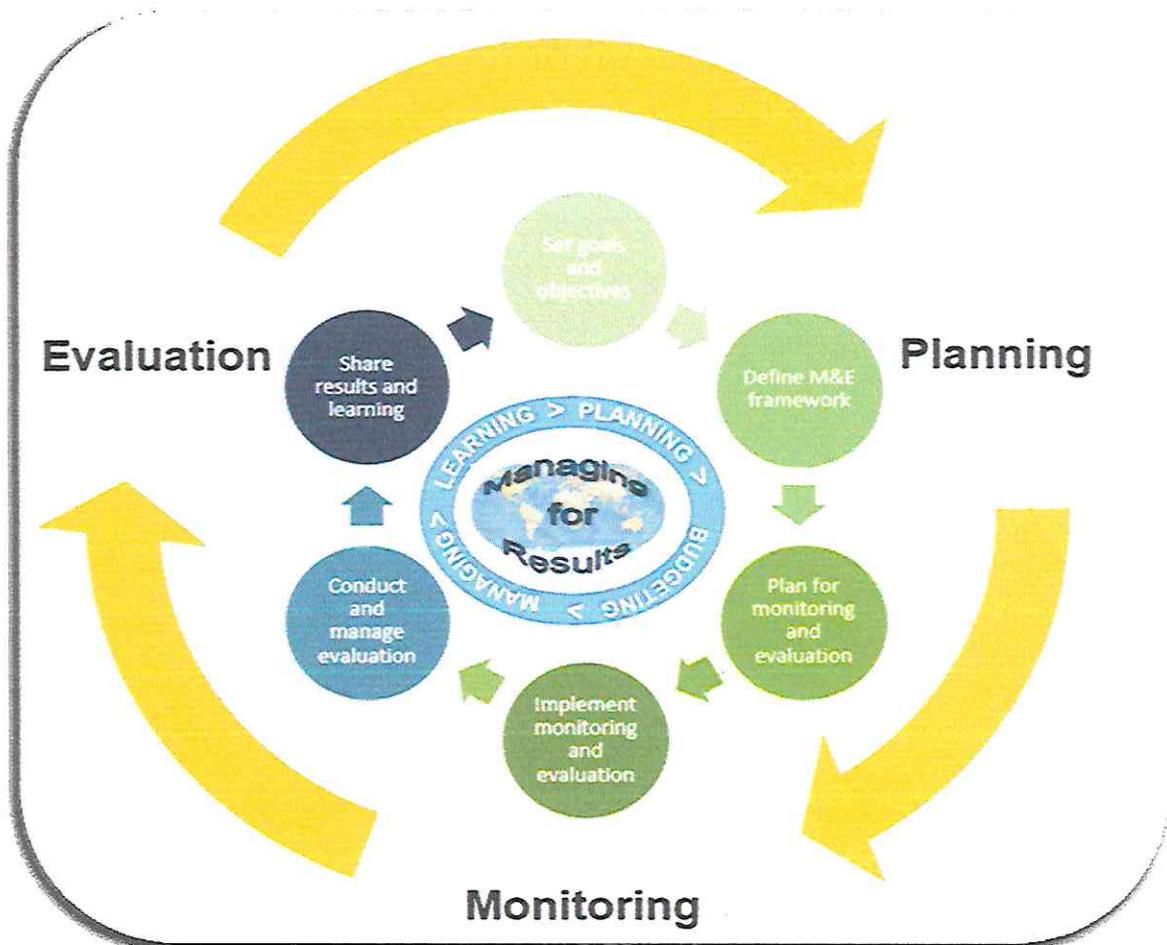




TANZANIA REVENUE AUTHORITY

ISO 9001:2015 CERTIFIED

MONITORING AND EVALUATION POLICY



TRA HEADQUARTERS

DAR ES SALAAM

DECEMBER, 2023.

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LIST OF ACRONYMS

| | |
|------------------|---|
| CG | Commissioner General |
| CP | Corporate Plan |
| DPs | Donor Partners |
| DRP | Director for Research and Planning |
| DQA | Data Quality Assessment |
| KS | Knowledge Sharing |
| KPIs | Key Performance Indicators |
| M&E | Monitoring and Evaluation |
| POA | Plan of Action |
| QMS | Quality Management System |
| RBM&E | Results-Based Monitoring, Evaluation and Learning |
| RPD | Research and Planning Department |
| SDGs | Sustainable Development Goals |
| TMP | Tax Modernization Programme |
| TRA | Tanzania Revenue Authority |
| VFM | Value for Money |

GLOSSARY

- **Activities:** Activities are actions undertaken using the resources. In simpler terms, this is the work performed that converts inputs into outputs.
- **Data Quality Assessment(DQA):** DQA is the process of evaluating data in order to determine whether they meet the quality required and are of the right type and quantity to be able to actually support their intended use.
- **Evaluation:** Is a measure how well the programme activities have met expected objectives and/or the extent to which changes in outcomes can be attributed to the programme or intervention.
- **Impacts:** The final desired goal or the macro level goal that the institution, program or project envisage to achieve is defined as its impact. Impact is what the programme and project aim to contribute towards rather than trying to claim that it is what they would achieve by themselves.
- **Inputs:** These include the resources that are available or allocated for the programmes, projects or interventions. Input resources may be natural, human, and financial, depending upon the nature of the programme, project or intervention e.g. funds allocated, human resources deployed, laptops allotted etc.
- **Knowledge Sharing (KS):** Systems and processes of an institution that have the depth and frameworks to provide this foundation of learning and knowledge sharing. For one important thing, KM recognizes that organizational culture, behavior, practice, and work processes must be made integral with the technical aspects, personal knowledge, experience, technological advancement and innovation for an effective knowledge sharing.
- **Logic Model:** Logic Model, sometimes called an “M&E log framework,” provides a streamlined linear interpretation of a project’s planned use of resources and its desired ends. It has five components; inputs, activities/processes, outputs, outcomes and impact.
- **Monitoring:** It is a routine collection of data and reporting that measure progress against programme objectives.
- **Outcomes:** The mid-term results likely to be achieved from outputs are called outcomes. Outcomes are generally the objectives which the programme and project aim to achieve.
- **Outputs:** Outputs are the immediate effect of the activities of a programme, project interventions. Outputs are also defined as the short-term results and often form the deliverables of the programme.
- **Rapid Appraisal Questions:** a set of concise and focused inquiries designed to quickly gather essential information about a program, project, or situation.
- **Results-Based Monitoring and Evaluation (RBM&E):** RBM&E is a systematic approach for monitoring performance and evaluating the long-term results (outputs, outcomes and impact) of projects instead of just short-term output (inputs and activities).
- **Supportive Supervision:** A form of supervision that focuses on problem solving for quality improvements, empowering of staff to perform their roles, skills building/training and participatory decision making.

FOREWORD FROM THE BOARD CHAIRPERSON



This M&E policy is designed to play a pivotal role in enhancing the effectiveness and efficiency of our operations, ultimately leading to improved revenue collection and organizational performance. It outlines a structured framework for systematically tracking and assessing the performance of the TRA's various functions and initiatives. This will enable us to measure progress, identify areas of improvement, and make informed decisions to optimize revenue generation processes.

The policy is built upon key principles such as transparency, accountability, and data-driven decision-making among other principles as detailed in the later section of the policy. By adhering to these principles, we foster an environment where results are tracked objectively, outcomes are evaluated fairly, and strategies are adjusted based on reliable evidence.

All staff are expected to actively participate in the implementation of the M&E policy. This includes timely and accurate reporting of relevant data; engaging in evaluation activities; and, contributing to the continuous improvement of our operations. By aligning our efforts with the policy's guidelines, will collectively ensure that TRA operates at its highest potential.

I would like to emphasize the significance of the M&E policy in our pursuit of excellence. All staff have essential role in upholding the integrity and effectiveness of our operations. By embracing the M&E policy, we empower ourselves to achieve optimal revenue outcomes while maintaining the highest standards of professionalism and ethical conduct.

In this regard, the M&E policy serves as a guiding framework to measure progress, enhance performance, and achieve our revenue targets. I encourage every staff member to fully understand and actively participate in its implementation, as this policy reflects our commitment to continuous improvement and success.

Your dedication to the mission of the TRA is greatly appreciated, and I look forward to witnessing the positive impact of our collective efforts.

"Together We Build Our Nation"

A handwritten signature in blue ink, appearing to read 'Uledi A. Mussa', written over a horizontal line.

Uledi A. Mussa

Chairperson of the Board of Directors

MESSAGE FROM THE COMMISSIONER GENERAL



Our M&E Policy is not just a set of guidelines; it is the roadmap that will guide us in our journey to optimize our operations, enhance revenue collection, and provide superior services to taxpayers and stakeholders we serve. By implementing this policy effectively, we lay the foundation for sustainable growth and success.

To bring forth a systematic coordination of M&E activities in the Institution, it is expected that, the designed policy will build course of action for measuring progress towards achieving TRA's corporate objectives through various planned programs, TRA's action plans, and budget performance. The adoption of this policy will guide identification of gaps to result areas and provide guideline under which standards will be set to make sure generated information will be useful for the organization.

In achieving corporate goals, every TRA staff holds a crucial responsibility to ensure M&E efforts are successful implemented through active participation in planning, implementing, monitoring and evaluation.

Transparency, accountability, and data-driven decision-making are among the principles of the M&E Policy. In embracing these principles, it will demonstrate commitment to professionalism, integrity, trustworthy and ethical conduct. I urge to strive on making informed decisions based on reliable evidence and insights gained from monitoring and evaluation system.

I would like to assure you that our commitment to the M&E Policy remains steadfast. It not only reflects our dedication to continuous improvement but also represents determination to provide the highest level of service to our nation. With this policy in place, we have the means to consistently track progress, and identify areas for improvement.

Our collective efforts will determine the success of M&E endeavors. Working hand in hand, will maximize the benefits of this policy and as a result, propel TRA to new heights in its achievements.

I encourage all staff to fully understand the significance of this policy and to take pride in contributing to this transformative journey. Together, we will establish TRA as the standard for excellence.

"Together We Build Our Nation"


Alphayo J. Kidata
Commissioner General

SECTION 1: INTRODUCTION

1. Background

The Tanzania Revenue Authority (TRA) is a Government Agency established by TRA Act Chapter 399 and became operational on 1st July 1996. TRA is mandated to assess, collect and accounting for Government revenues. In executing its responsibilities, TRA develop Corporate Plans that are implemented for the span of five years, prepare and execute annual plans and programmes. Further, cooperate with different stakeholders including Development Partners (DPs) who provides technical advice and financial support of projects in different modalities. In this regard, effective Monitoring and Evaluation System is paramount to obtaining value for money and the expected results of these initiatives.

Since its establishment, TRA has been conducting its business guided by series of five-years Corporate Plans (CPs). A number of changes and reforms have been implemented and significantly improves its efficiency and effectiveness in revenue collection and tax administration. However, some initiatives did not achieve their objectives as planned due to absence of a comprehensive policy to aid systematic Monitoring and Evaluation (M&E).

The absence of policy to aid systematic M&E in the past has resulted in a challenge to generate information and evidence for timely decision making and consequently the ability to fully realize the broad objectives of TRA. This policy specifies monitoring and evaluation principles, procedures, structures and responsibilities that shall be used to effectively conduct M&E process. It is anchored on relevant procedures and guidelines which govern performance management, coordination, process, use of data and information for measurement of performance.

Therefore, the designing of this policy is to provide a guidance in implementation of Monitoring and Evaluation System by providing a systematic approach of tracking performance and assessment of the initiatives with the broad aim of improving the TRA's operations through data-driven decision-making and continuous improvement. As result will enhance the performance, efficiency, and accountability in revenue collection and management functions.

The policy is structured into six (6) sections. The first section contains the introduction, the second section outlines policy goals and objectives, and the third section details policy implementation. The fourth section covers M&E reporting, learning and knowledge management, while the fifth section addresses data quality assessment and supportive supervision. The final sixth section presents the monitoring and evaluation governance structure.

1.1. Situation Analysis

Recently, the Government and Development Cooperating Partners (DCPs) had invested in human capacities and systems development at different levels mostly to address specific data and reporting requirements. Little had been achieved in ensuring that M&E functions, principles and systems were broad based and integrated, especially across Ministries, Regions, Agencies and TRA in Particular. The aim is to ensure corporate objectives and

revenue generation contributes effectively to funding public services, social welfare programs, and infrastructure projects. Also, the need to demonstrate results (outcomes and impacts) of development programmes has increased pressure on Government and other DCPs to establish and strengthen systems for generating the necessary evidence.

All stakeholders implementing development programmes in the country had in the recently made efforts and investments aimed at setting up or strengthening reports, backed by indicators for measuring progress and data driven decision-making that adheres to international standards and best practices in revenue collection. Similarly, within TRA a number of interventions including projects, programmes and policies has been implemented but lacking systematic analysis, monitoring and evaluation (M&E) system.

Absence of such system for coordinating institutional M&E activities has led to many challenges, including: inadequate quality and timely data; inadequate information on implementation of interventions; informal reporting; infrequent and largely incomplete indicators information; duplication of efforts in M&E activities; absence of implementation reports which lead to unsystematic tracking of progress results.

Also, inadequate systematic approach of Learning and Knowledge Sharing (KS) led to low contributions to the institutional efforts to address knowledge gaps. These efforts must be reinforced with a learning approach that allows Institution to adapt iteratively and achieve maximum results of Knowledge Sharing. This will help to generate value and improve performance by gaining insights and understanding from experience, and by applying this knowledge to ensure Corporate Objectives are met.

To a large extent, the identified challenges provide the thrust required to embed a culture of high performance, accountability and results-focused orientation needed to bring about the intended results. In this regard, this policy is developed as a guideline to improve and overcome aforementioned challenges and govern Mission and Vision of the institution. TRA has purposely developed this policy for setting up standards and strengthening M&E system. This policy is developed in alignment with several national and international standards as well as the National priority.

1.2. Legal Framework

The policy is inline and has linkage with other sectoral laws, policies, regulations and guidelines. This includes; The Presidential Instrument published in Government Gazette No. 384 on May 7, 2021; Budget Act CAP 439; Public Procurement (Amendments) Act, 2016; Public Finance Act No. 4 of 2018; Public Audit Act, 2008; Government Loans, Guarantees, and Grants Act CAP 134; National Development Plan(FYDPIII); Tanzania Development Vision 2025 (TDV25), National Monitoring and Evaluation Framework for Development Projects and Programs and Planning and Budget Guidelines prepared annually.

1.3. Rationale

TRA M&E Policy has been developed to set standards of M&E principles, procedures and guidelines in all initiatives under Corporate Plan, projects, programmes, annual plans and other interventions. M&E Policy will provide the establishment or strengthening of organization's M&E structures, functions and capacity development and link TRA

performance with the four-core pillars of TRA operations; Operational Excellence, Taxpayers' Engagement, Automation and Innovation.

The Policy has been developed to address weaknesses identified in the TRA M&E system such as inadequate management information system, manifested in fragmented systems of data collection, analysis and dissemination; uncoordinated monitoring and evaluation activities; and multiplicity of information. The policy shall provide for the establishment or strengthening of organizational M&E structures and capacity development.

This policy will be a tool for results-based management within an organization and will provide a base for guidance, standardization, decision -making, communication, efficiency and performance management.

SECTION 2: BROAD POLICY DIRECTION

2. Overall Goal

The main goal of the TRA M&E policy is “To lay out foundation for a robust based results Monitoring and Evaluation System for improved performance”.

2.1. General Objective

The general objective of the TRA’s M&E Policy is to act as a tool for the management, monitoring and evaluation of the corporate plan, annual plan and programmes to determine attainment of the intended results. The specific objectives of the policy are outlined as follows: -

- (a) To govern the institutionalization of M&E System within TRA.
- (b) To develop M&E guidelines and standards and promote adherence to best practices that are national and international accepted.
- (c) To establish mechanisms for Learning and Knowledge Sharing.
- (d) To establish and develop the culture to demand and utilize M&E analyzed information, statistics and knowledge for quality decision.
- (e) To Enhance Accountability and Transparency by tracking and reporting on performance indicators, outcomes, and impacts.
- (f) To provide clarity on structures, roles and responsibilities for monitoring and evaluation functions within TRA.

2.2. Expected Policy Outcome

Expected outcomes of this Policy include:

- a) Results-based Performance Approach
- b) TRA-Wide M&E System
- c) Established mechanisms for Learning and Knowledge Sharing.
- d) Utilization of M&E data and information
- e) Enhanced Accountability and Transparency
- f) Established M&E Roles and Responsibilities

2.3. Policy Statement

The Authority is committed to achieve its corporate mission through effective services delivery and programs implementation. This Monitoring and Evaluation (M&E) Policy will provide a robust results based Monitoring and Evaluation System for continuous improvement in its endeavors. The policy outlines commitment to systematic M&E practices, which will guide decision-making, program improvement, and reporting processes.

2.4. M&E Scope

The scope of this M&E policy is limited to the monitoring and evaluation of the projects, programs and other interventions. This includes defining objectives, indicators, data collection and analysis methods, reporting, budget, timelines, responsibilities, quality assurance, learning and Knowledge Sharing. This Policy will provide guidelines to monitor and evaluate Corporate Plans’ Projects, Budget Performance, actions plans and Construction Projects.

2.5. Guiding Principles

The main guiding principles of the TRA's M&E Policy include:

Accountability and Transparency: The M&E Policy will ensure accountability to internal and external stakeholders. It will establish mechanisms to demonstrate that activities are being implemented as planned and that resources are being used efficiently and transparently.

Learning and Improvement: Learning is a crucial aspect of a M&E Policy. It will enable TRA to continuously adapt and refine its strategies based on evidence and insights gained through monitoring and evaluation. Lessons learned from both successes and failures will set benchmark for future actions and contribute to TRA's growth.

Evidence-Based Decision-Making: M&E Policy will strengthen data collection analysis and findings thereby strengthen evidence-based decision making and learning. The primary purpose of this M&E Policy is to enhance the overall effectiveness of TRA by systematically monitoring and evaluating results. TRA through this policy will identify areas of success and areas that need improvement. This guiding principle will contribute to better decision-making and more efficient resource allocation.

Stakeholder Engagement: The policy will ensure that stakeholders are engaged throughout the process. This includes involving beneficiaries, partners, staff, and others who have a vested interest in the outcomes of the organization's activities. Their input and feedback can enrich the monitoring and evaluation process.

Resource Optimization: M&E policy will ensure that the financial, physical and human resources are used in the most economic, efficient and effective manner to achieve intended results.

Report and Communication: The policy defines how monitoring and evaluation results will be communicated to stakeholders. Clear reporting mechanisms will share of successes, challenges, and progress towards attaining institutional objectives.

Long-Term Sustainability: By continually learning from TRA interventions this policy will help to having long term sustainability plan of TRA efforts. Adjustments based on M&E results will ensure interventions remain relevant and effective to core business of the institution.

Ethics and Integrity: All TRA M&E activities must be conducted according to the values of independence and honesty, and compliance with national and international standards. When conducting monitoring and evaluation, both internal and external actors must follow set standards, best practice and the code of ethics.

Flexibility and Adaptability: The policy recognize to changing conditions, uncertainties and dynamic nature of programs and projects including the dynamic nature of the institutional strategies and priorities. Thus the policy is flexible and adaptable to evolving needs, allowing for adjustments to the M&E approaches within the proposed time of the policy amendment.

SECTION 3: POLICY IMPLEMENTATION

3. Overview

3.1.1. M&E Strategies

Monitoring and Evaluation is one of the core tools for achieving result-based policy-making, budget decisions, management and accountability. TRA M&E Policy will employ key strategies for results measurement of TRA activities, interventions, projects and programs. The details of undertaking strategies of M&E system will be explained in M&E Framework and Manual.

3.1.2. Monitoring

TRA monitoring will be a continuous process of systematic data collection to inform TRA and its stakeholders on progress in relation to planned inputs, activities and results as well as the use of allocated resources. Monitoring will be structured around Key Performance Indicators (KPIs) to measure performance of TRA means and strategies (inputs and activities) and results (outputs and outcomes). KPI targets will have benchmarks (baseline information) against which progress will be measured.

3.2. Evaluation

TRA evaluation strategy will comprise systematic assessments of policies, programmes, action plans and corporate plan. It will focus on expected and achieved results, assessment of results chain, processes, contextual factors and causality in order to understand achievements or the shortcomings. Evaluations will be conducted to determine efficiency, effectiveness, relevancy, sustainability and impacts of TRA interventions, projects and programs.

TRA evaluations will include assessments, baseline surveys, mid-term evaluations, final evaluations and other evaluations such as Value-for-Money (VfM) Assessment. TRA evaluations can be internal (TRA owned evaluations) or external (evaluations outsourced to individuals, institutions, organization and companies), depending on evaluations objectives.

3.3. Monitoring and Evaluation Tools

M&E Framework will be the main tool in the implementation of the TRA M&E policy.

3.4. Monitoring and Evaluation Framework

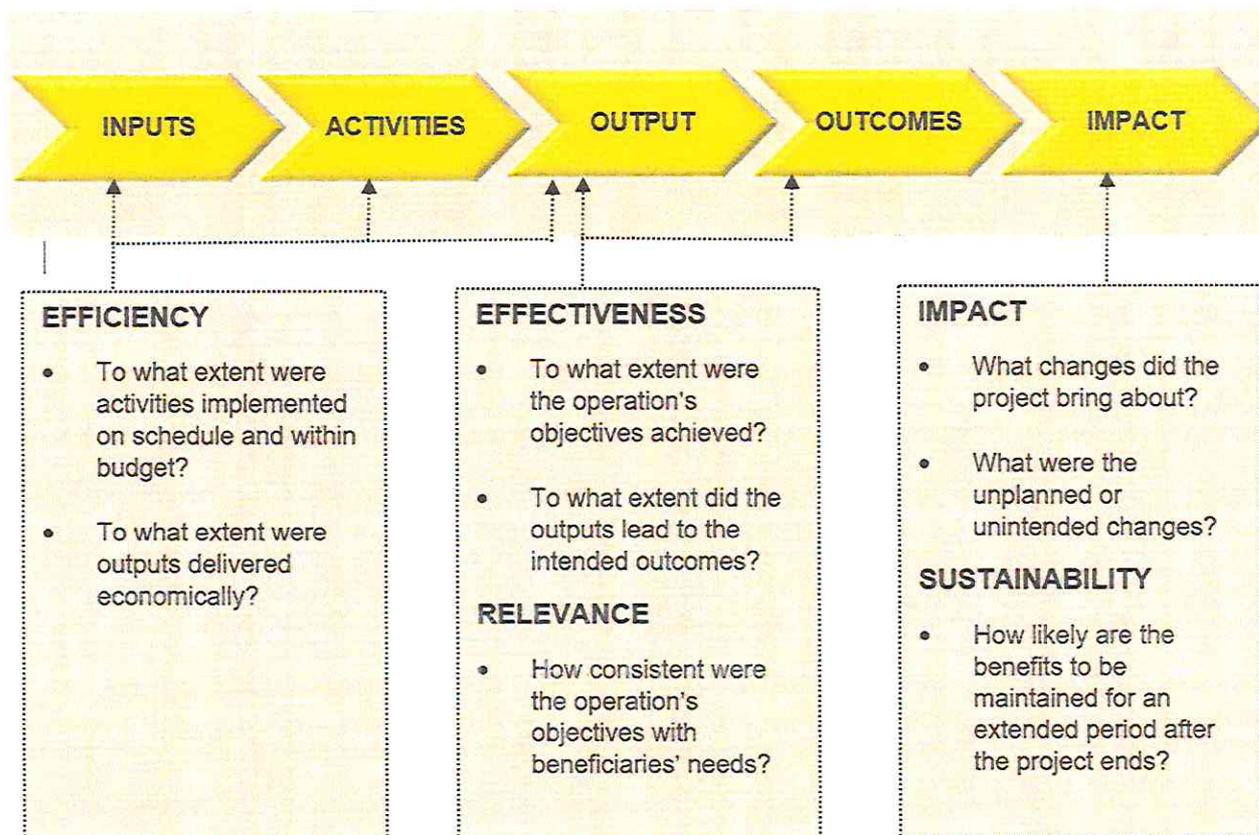
TRA Monitoring and Evaluation policy will be adequately defined into M&E Framework. The Framework will be a fundamental document that will detail procedures, means of monitoring and measuring progress of TRA Corporate Plan, programmes, annual plans, and the interventions to determine whether the objectives are met. It will show how the expected results relate to its goals and objectives, describe the data requirement, collection and analysis. In addition, shows the use of the available information, resources requirement, the roles and responsibilities in managing M&E system.

3.5. Results-Based Monitoring and Evaluation (RBM&E) Framework

The TRA M&E System will also operate under the Results-Based M&E Framework (RBM&EF). The framework will focus on the planned work (inputs and activities) and intended results (outputs

and outcomes) together with associated baseline information, targets, KPIs, data sources and assumptions that might affect expected results. The framework will be one of key elements of Framework that depict the results components and the sequence of steps needed to achieve the desired outcomes.

Figure 1: TRA Results Framework



The Results-Based M&E Framework will be presented in the M&E logic framework which is in a matrix form constructed to show what to monitor, the baseline, the data source, methodology for data collection, frequency of M&E, who is responsible for data collection, analysis/calculation and reporting. The M&E matrices are: M&E matrix for Key Result Areas (KRA) of all interventions, Performance Indicators Reference Sheet (PIRS) and Indicator Tracking Tool (ITT). M&E Framework (MEF) will have key result areas with criteria / principles (indicators) for tracking: relevance, effectiveness, efficiency, sustainability and inclusiveness, performance and impact. The framework also takes into account indicators proposed in the corporate plan, actions plans, budget, programmes and other interventions.

3.6. Policy Review and Amendments

The amendment of the Monitoring and Evaluation (M&E) Policy involves making changes or updates to the existing M&E policy to address new requirements, challenges, or opportunities.

To improve policy accountability and enhance organization efficiencies, review of the TRA M&E Policy will consider achievement of planned results and outcomes. In practicing what the policy addresses, an independent review of this policy will be undertaken after every three (3) years to capture relevant development, emerging practices and approaches which will determine the effectiveness of the implementation of the policy, its impact and recommend how to strengthen the policy and if necessary, update the policy.

Upon the need for the M&E policy amendments, respective department shall submit request to DRP for consideration. Thereafter, DRP shall consolidate and submit the proposed amendment to the Monitoring and Evaluation Committee. The Monitoring and Evaluation Committee will review and recommend for approval to the management.

The DRP will be the custodian for M&E Policy Amendment Register. The M&E Manager shall periodically update the register to accommodate approved policy amendment. Amending an M&E policy is a deliberate and thoughtful process that requires collaboration, analysis, and careful consideration of the organization's goals and the evolving context. In this regard, the proposed policy amendment shall abide to the following criteria:

Identify the Need for Amendment: Determine the specific reasons for amending the policy. This could include changes in organizational priorities, changes in the external environment, emerging best practices, or feedback from stakeholders;

Draft Proposed Amendments and justification: Based on the assessment and stakeholder input, respective department will draft the proposed amendments to the M&E policy clearly articulating the changes, rationale, and expected impact of each amendment;

Internal Review and Approval: Present the proposed amendments to the appropriate Monitoring and Evaluation Committee. Ensure that the proposed changes align with organizational goals, values, and strategies;

Legal and Compliance Check: Ensure that the proposed amendments comply with laws, regulations, and standards;

External Consultation (If needed): If the policy affects external stakeholders or partners DRP is advised to consider seeking their input on the proposed amendments. This could include discussions with Government agencies, Development Partners and other stakeholders;

Revisions and Finalization: Incorporate feedback and make necessary revisions to the proposed amendments and DRP creates a final version of the amended policy document that is comprehensive and clear.

3.7. Policy Financing Arrangement

Financing an M&E Policy involves allocating resources to support the implementation of monitoring and evaluation activities within TRA. Adequate funding is essential to ensure that the policy is effectively carried out and objectives are met. This include ensuring that planned activities and interventions are achieved successfully and efficiently. Financing arrangements of the TRA M&E activities will receive funding from a variety of sources, including annual work plans budgets, other Government funding sources and donor-funded initiatives.

SECTION 4: M&E REPORTING, LEARNING AND KNOWLEDGE SHARING

4. Overview

4.1. Reporting Requirements

TRA reporting requirements outline necessary information, data, and formats to effectively communicate the progress, status, and performance of TRA's Corporate Plan, annual plan, programmes and other interventions to stakeholders. These requirements will ensure that reporting is adequate, consistent, relevant, and aligned with organization needs and its stakeholders' expectations.

Communication Plan: The communication of M&E results shall follow TRA Communication Policy and Branding Standards. M&E reports shall be initiated by the Research and Planning Department (RPD) before Management and Board approvals. Any reports, shall not be distributed outside RPD without approval from DRP.

Quality Reporting: All data used for describing progress of project, CP and action plans shall be accurate and reflecting required KPIs. All reporting shall follow M&E Policy, Plan and framework and existing TRA project management manuals. Data information flows shall also follow TRA Communication Policy. The data flow and reporting formats shall abide with M&E plan guidelines and agreed report templates.

Frequency of Reporting: Performance monitoring reports will be produced and disseminated at various levels. These reports will be monthly reports, quarterly reports, bi-annual and annual reports, in a special scenario report will be prepared upon request.

Access to the Report: Access to the M&E reports shall be in accordance with the TRA Communication Policy.

Data Sources: To ensure realistic and accurate data for proper monitoring process, data sources will be given highly supervision. The data will be collected from but not limited to field visit report, Quality Management System (QMS) performance report and risk registers, Procurement systems, Staff Performance Assessment Systems, Revenue Collection Systems, CP Implementation Reports, Management's Performance Reports, and other relevant authentic sources.

Key Performance Indicators (KPIs): The KPIs shall be developed to reflect the performance of all results areas in assessing existing CP and other strategies, budget performance and action plans will measure performance of all departments within TRA. The list of KPIS may be updated upon needs.

Formatting and Visuals: Monitoring and Evaluation reports shall follow all writing guidelines of TRA. The expression of performance will be described using several analytical tools; charts, graphs, Gantt charts, and other visual representations of data.

Content and Sections of M&E report: Monitoring and Evaluation reports among other areas shall be described into key sections that encompasses progress, financials, risks, milestones, quality and resource utilization.

Feedback and Improvement: All monitoring reports shall act as a feedback mechanism to internal and external stakeholders. The feedback, results, lessons learnt and recommendations from these reports shall be communicated and used as tools for improvements, learning and Knowledge Sharing (KS).

4.2. Monitoring and Evaluations Reports

Monitoring and Evaluation Reports shall include but not limited to construction projects' progress report, business implementation reports, budget performance reports, corporate performance implementation report, procurement plan implementation report, field trip reports and Human Resources Management and Administration reports”.

4.3. Reporting Structures

Monitoring reports should include a range of information and data that collectively provide a clear and accurate picture of TRA progress, performance, and status. The specific report requirements will depend on the nature of the interventions and the needs of stakeholders.

The level of detail and the format of the report may vary based on the preferences of stakeholders and the reporting frequency (monthly, quarterly, semi-annually and annually). The aim is to provide quality yet concise results while addressing the concerns and interests of all involved parties. The report format may include the following main Sections Executive Summary, Introduction, Project Overview, Monitoring Activities, Findings, Progress towards Objectives, Challenges and Lessons Learned, Success Stories and Best Practices, Next Steps and Future Plans, Recommendations and Conclusion.

4.4. Learning and Knowledge Sharing(KS)

4.4.1. Learning

The TRA M&E Framework will include a learning agenda that will make significant contributions to the organization efforts to continually assess and address knowledge gaps. However, these efforts must be reinforced with a learning approach that allows the organization to adapt iteratively and achieve maximum results. The M&E team will use the learning agenda to measure the effectiveness of integration approaches so that TRA can appropriately reach its various targets.

A learning focus will allow for adaptive management so that high level results can be achieved despite new challenges or changes in the development context. As monitoring, evaluation and learning data becomes available, TRA M&E system should be able to answer the following rapid appraisal questions:

- (a) What is the impact of the new developed ICT systems with regard to revenue collection?
- (b) Is there any significant impact derived from the research studies on revenue collections?
- (c) What factors influences taxpayers' behavior towards voluntary compliance.
- (d) What are the possible interventions which prevents taxpayers from complying their tax obligations?
- (e) Does the means of service delivery by TRA meet the needs of stakeholders?
- (f) What can be improved from TRA in service delivery mode
- (g) What is the perceived level of corruption in TRA?

- (h) What is the level of corruption in TRA?
- (i) What are areas for improvements
- (j) Is TRA changing the mode of tax collection in pace with the growing e-commerce?
- (k) How TRA automation satisfy key processes/activities towards revenue collection compared to its peer organizations in EAC and SADC countries?
- (l) What should be improved to make tax collection and payments easier?
- (m) What can be done to improving the working environment in TRA?
- (n) What other organizations offer to its staff apart from salaries?
- (o) To analyses the performance of major tax items e.g. VAT, Income taxes, import duties, excise duty.
- (p) What approaches are suitable to ensure sustainability of TRA donor-funded activities?
- (q) How do changes in community norms contribute to changes tax payment compliance?
- (r) Do one-stop centers impact the access of tax education package?
- (s) What are the essential skills that every project manager must possess?
- (t) What is your experience with risk management in project?
- (u) How do you handle delays and cost overruns on projects?
- (v) What is experience with quality control and assurance on projects?
- (w) Is there efficiency in TRA's systems harmonization and integration?
- (x) How other revenue authorities and vendors are collecting taxes from excisable products
- (y) What are the risks associated with ethics?
- (z) What are possible measures to counter ethical risks

Addressing these questions will be done early and often to create tight feedback loops, greater transparency, better understanding of activities, and capabilities to adapt and best achieve the desired outcome.

The M&E team will conduct quarterly data review sessions to assess whether the organization is having the intended results. The sessions will be conducted quarterly with the aim of addressing gaps, sharing challenges and best practices noted as well as leveraging on-going efforts for strengthening M&E activities.

4.4.2. Knowledge Sharing (KS)

Monitoring and Evaluation (M&E) results forms a key pillar for Knowledge Sharing (KS) for institutional improvement and sustainability. Knowledge Sharing shall be considered as a mechanism to gaining insights and understanding from experience and generate value in order to improve institutional performance. The main purposes of Knowledge Sharing process include:

- Promote a culture of learning and Promote application of lessons learned and evidence-based decision-making at all levels
- Monitoring and Evaluation (M&E) products will form a Knowledge Management repository for generating knowledge sharing. These products among others include data, information, reports, individual knowledge, organization practices, culture and new technologies, innovations, learning from exchange visit and programs. The products shall also be a source of documentation, success stories and best practice for cross learning for individual, organization and policy learning.

Dissemination of M&E Knowledge Sharing product shall be done through meetings, newsletters, portal, websites, seminars and conferences for informing policy, decision-making and future planning.

SECTION 5: DATA QUALITY ASSESSMENT (DQA) AND SUPPORTIVE SUPERVISION

5. Overview

Assurance of data quality is critical to the success of the M&E system. The following approaches will be applied to guarantee high quality data:

Data Quality -Assessment (DQA): The RPD will lead internal annual DQAs to evaluate the strength and weakness of data quality for each of the organization's indicators. The DQA will include a review of documents, data collection practices and interviews with key individuals contributing to data collection. The purpose of the assessment is to assess the quality of routine data recorded and reported to the TRA reporting system. The DQA tools which are System Assessment and Data Verification, will be an interactive and participatory exercise to assist TRA staff understand the data management process and enable to understand how accurately data is recorded and reported.

The follow-up DQAs and support for data cleaning and analysis will be provided to the Sections, Regions and Departments with challenges that were uncovered during routine DQA. DQA results will inform development and tracking of Plans of Actions (POAs) that will be incorporated in subsequent supportive supervision and mentorship visits.

Mentorship: M&E team will provide mentorship to TRA staff on data collection tools and application, indicators, and DQA tools and processes.

On-site M&E Supportive Supervision: Together with the DQAs, M&E staff will conduct annual supervision and mentoring visits and spot-check to assess the quality of data and reporting using Supportive Supervision Checklist.

Data Verifications: To verify data quality and identify opportunities for improvement, regular verification of data will be conducted at all reporting levels.

SECTION 6: MONITORING & EVALUATION INSTITUTIONAL ARRANGEMENT

6. Overview

6.1. TRA M&E Governance

TRA M&E governance aims at creating a clear and organized framework for decision-making, accountability, and oversight M&E within the TRA. The TRA M&E Institutional Arrangement provides a structured approach to understanding progress in Corporate Plan, Annual Plan and Programmes implemented in order to make informed decisions for the improvement. The governance structure ensures that responsibilities, roles and processes are defined and aligned to achieve the organization's objectives effectively.

6.2. Roles and Responsibilities in Implementation of Monitoring and Evaluation

TRA has identified specific roles and responsibilities concerned with Monitoring and Evaluation (M&E) management and implementation of the policy. The M&E governance structure include: -

6.2.1. Board of Directors

- (a) Provide strategic direction in all matters related to M&E within TRA; and
- (b) Approve the M&E Policy

6.2.2. Commissioner General (CG)

- (a) Provide overall leadership, vision and direction for M&E within TRA.
- (b) Report on the implementation of M&E to the Board of Directors
- (c) Communicate the importance of an effective M&E program across the Authority
- (d) Approve Annual M&E Plan
- (e) Approve members of Monitoring and Evaluation Technical Committee (METC)

6.2.3. TRA Management

- (a) Oversee the implementation of M&E policy and plan
- (b) Deliberate and approve M&E Plan and allocate resources
- (c) Enhance utilization of analyzed information, and choosing courses of action that align with the TRA's objectives in regards to M&E interventions.
- (d) Approve the recommendations for policy review and amendment

6.2.4. Director for Research and Planning

- (a) Custodian of the Policy for Monitoring and Evaluation.
- (b) Coordinate development, planning and implementation of M&E systems.
- (c) Prepare and submit M&E Plan to the TRA Management for approval.
- (d) Prepare annual M&E Plan and submit to Commissioner General for approval.
- (e) Develop M&E guidelines and tools.
- (f) Ensure M&E awareness is provided to employees and stakeholders.
- (g) Oversee M&E implementation across the Authority.
- (h) Liaise with other stakeholders on matters relating to TRA's M&E activities.
- (i) Coordinate and oversee M&E Committee meetings.
- (j) Recommend to Commissioner General members of Monitoring and Evaluation Technical Committee (METC)

6.2.5. Monitoring and Evaluation Technical Committee (METC)

The Monitoring and Evaluation Technical Committee will comprise individuals from various departments within the institution who have expertise, responsibilities, and insights relevant to monitoring and evaluation. The diversity of expertise within the committee ensures a well-rounded approach to monitoring and evaluation, promoting effective decision-making and implementation.

The Committee's composition aims to ensure comprehensive representation and effective decision-making. The DRP shall propose and recommend members of METC to Commissioner General for approval. This Committee shall comprise seven (7) members.

METC may Co-opt up to two temporary members if any need arises. The tenure of committee of the METC shall be three (3) years renewable once. Members of the METC shall comprise the following criteria:

- (a) Chairperson shall be Deputy Director nominated from other Department excluding RPD
- (b) Secretary shall be MME
- (c) Other five (5) members shall be nominated from other Departments within TRA
- (d) Co-opted members may be nominated within TRA or from other Institutions/Agency

Function of the Monitoring and Evaluation Technical Committee

- a) Reviewing submitted proposal for M&E policy amendment and provide recommendations;
- b) Advising DRP on the issues relating to the supervision and management of M&E system;
- c) Improving the quality of the M&E system through lesson learned from the evaluation reports.

6.2.6. Heads of Departments

- (a) Overseeing implementation of M&E policy and plan in their respective departments
- (b) Ensure M&E guidelines and tools are being adhered to their respective departments.
- (c) Responding to inquiries and queries related to M&E assessment.
- (d) Reporting M & E implementation

6.2.7. Monitoring & Evaluation Manager

- (a) Establishing and maintaining M&E system within TRA.
- (b) Providing guidance and procedures for optimal implementation of M&E system within TRA.
- (c) Delivering M&E training and awareness to TRA staff and stakeholders.
- (d) Facilitating M&E communication with internal and external stakeholders.
- (e) Coordinating the development and review of M&E plan.
- (f) Coordinating development of annual M&E work plan.
- (g) Supporting the oversight of TRA monitoring and evaluation processes.
- (h) Ensuring proper archival of M&E documentation.
- (i) Responding to inquiries and queries related to M&E assessment.
- (j) Fostering cooperation among various departments involved in the implementation of M&E.

6.2.8. Regional Managers and Section Managers

- (a) Implementing M&E activities according to established standards and guidelines.

- (b) Supporting the oversight of TRA monitoring and evaluation processes.
- (c) Responding to inquiries and queries related to M&E assessment.
- (d) Proposing resource optimization strategies to meet M&E objectives.
- (e) Reporting M & E implementation.

6.2.9. All Staff

- (a) Understand the TRA's approach to M&E as set out in the Policy and Plan
- (b) Manage M&E as part of day-to-day activities.
- (c) Identify and escalate M&E interventions to the relevant forum or staff members.

Figure 2: Monitoring and Evaluation Governance structure

