

The Participation of Women  
in Budgeting Process and in  
Tax Policies and Programs

KEYNOTE SPEAKER

**DR. LUCAS KATERA**  
REPOA

PANELIST

**MR. SEMKAE KILONZO**  
Policy Forum

**HON. JUDITH S. KAPINGA**  
Member of Parliament

**MS. VICTORIA C. MWANZIVA**  
UVCCM

**DR. NEEMA KIUBE**  
Ernst & Young

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## Dialogue Report

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## LIST OF ABBREVIATIONS AND ACRONYMS

BTAP	Budget Transparency, Accountability and Participation
CMI	Chr. Michelsen institute
COVID	Coronavirus Disease
CSOs	Civil Society Organisations
DANIDA	Danish International Development Agency
EU	European Union
FYDP	Five-Year Development Plan
GBI	Gender Budget Initiative
GDP	Gross Domestic Product
IMED	Institute of Management and Entrepreneurship Development
IMF	International Monetary Fund
LGAs	Local Government Authorities
MEAL	Monitoring, Evaluation and Learning
MoFP	Ministry of Finance and Planning
REPOA	Research on Poverty Alleviation
SADC	Southern Africa Development Community
SDG/SDGs	Sustainable Development Goal/Sustainable Development Goals
UN	United Nations
UNCDF	UN Capital Development Fund
UNDP	UN Development Program
WEF	World Economic Forum

# 1 EXECUTIVE SUMMARY

## 1.1 Background and Introduction

Pilot 4 Research and Dialogue is a project co-founded by the European Union (EU) with support from Tanzania's Ministry of Finance and Planning (MoFP). The main objective of this project is to promote dialogue on economic resources, policy and fiscal governance in Tanzania and to create a platform for sustainable dialogue, including public and private stakeholders in the country's regions. Specific objectives are:

- To promote and disseminate high quality and evidence-based research on policies, resources, economic and fiscal governance
- To nurture debate among stakeholders from the public, private and civil society sectors, on economic and fiscal governance issues, especially with government stakeholders
- To increase research capacity and expand links, networks and connections among economic and governance research institutions in Tanzania.

The project co-founder (EU), Pilot 4 Research and Dialogue and Khadija Omari, Event Coordinator at REPOA, organised a consultation event that addressed the project's second study titled "[TANZANIA'S FISCAL GOVERNANCE, BUDGET NEEDS AND PUBLIC EXPENDITURE WITH AN ANALYSIS ON INEQUALITIES AND TRUST](#)". This study covered three (3) topics: (1) Youth engagement in the budgeting process and (2) Women inclusion in the budgeting process (Reference: Policy Briefs on <https://pilot4dialogue.com/publications>).

## 1.2 Presenters and participants of the consultative dialogue event

Due to the coronavirus pandemic, two online dialogue events were held, during which each topic was discussed within a 2 to 3-hour period. This is a report of the dialogue on "[PARTICIPATION OF WOMEN IN BUDGETING PROCESS AND TAX POLICIES AND PROGRAMS](#)", which took place on **10 SEPTEMBER 2021 FROM 09:00 TO 11:00 HOURS EAST AFRICAN TIME**. This was the first topic of the above-mentioned study and part of the 2-series online event.

The two-hour online dialogue workshop was organised in six (6) sessions as follows:

1. Registration
2. Welcoming remarks by Moderator
3. Opening statement by Project Lead
4. Keynote presentation
5. Panellists' contributions
6. Q and A session
7. Wrap-up

The moderator of the meeting was Namwaka Omari, while the keynote speaker was Dr. Lucal Katera, Senior Researcher, REPOA.

Panellists for this dialogue were:

1. Mr. Semkae Kilonzo (Policy Forum),
2. Dr. Neema Kiure (Ernst & Young),
3. Mr Gibson Bayona (Ministry of Water and Irrigation), and
4. Ms Khadijah Kishimba (Bank of Tanzania).

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### 1.3 Salient points from the consultative dialogue

The keynote speaker, Dr. Lucal Katera, spoke at length about what gender budgeting means, the importance of gender inclusive budgeting, impacts of not having gender inclusive budgeting process and Tanzania's trajectory. The keynote address presented the following key take home points:

- i. Gender inclusive budgeting impacts the ability of individual and community development from the household level.
- ii. Gender inclusive budgeting process requires careful consideration and investment into social services (education, health and water) and productive sectors of the nation.
- iii. Government targeted interventions in increasing female representation in education and water sectors has shown an increasing trend of females in primary level education and various leadership positions in Ministry of Water.
- iv. The nation's legacy of female inequality in education has this has resulted in lower in female participation in higher education, senior management, leadership positions.
- v. Lack off gender sensitive budgeting has direct impact on the ability of women to participate in income generation activities and investment opportunities.

The panel discussion re-emphasised the importance of gender mainstreaming in public sector spending. The panelists pointed that having a gender inclusive budgeting process and tax policies requires women concerns, opinions and needs to be included holistically from the planning to monitoring stages and not to be regarded as a token exercise by electing women to representative seats across government institutions. The panelists acknowledged various interventions made to increase gender inclusivity since 2001, however there is no national action plan that coordinates various stakeholders to mainstreaming gender inclusivity into macro and micro economic reforms which is limits the country's progress towards the SDG 2030 goals. The panelists also highlighted a gap in the tax policies and programs that factor women's contribution to the nation's GDP through the informal sector and unpaid work and this creates a gap in the budgetary analysis to adequately allocate resources to priorities and needs that directly impact women's participation in development.

The main areas that were recommended for further actions include:

- i. Maximising the opportunities through existing vehicles in the government's structures at parliament and LGA levels to ensure women participation in budgeting processes.
- ii. Coordinating the efforts of respective stakeholders through a national action plan towards gender inclusivity in the budgetary process and tax regimes with set targets and KPIs that area easily monitored.
- iii. Active participation of women in the budgetary process from the planning phases at local level to District Full Council and to national levels at ministerial levels to ensure that priorities for women are adequately included in resource allocations.
- iv. Building the capacity of women to hold leadership positions where decisions on public resource allocations are made at local government to ministerial levels.
- v. Raising awareness to women to understand and participate in the overall women empowerment movement not only in relation to financial abut also social and environmental aspects. This should be coupled with sensitizing men to become allies to ensure gender sensitive budgets.

**GENDER SENSITIVE BUDGETING IS ABOUT ENSURING THAT GENDER ISSUES ARE MAINSTREAMED THROUGHOUT THE PROCESS FROM PLANNING, IMPLEMENTATION AND MONITORING EXPENDITURE TRACKING.** Women at households, informal, formal and leadership levels need to be empowered to participate in the process otherwise women's priorities will not be adequately included. **GENDER SENSITIVE BUDGETING IS MORE**

THAN ADDRESSING INEQUALITY, IT IS A STRATEGIC IMPERATIVE FOR TANZANIA THAT SHOULD BE USED AS A CATALYST FOR ECONOMIC DEVELOPMENT. Therefore, it is important that both messages and actions from the nation's leaders are deliberately addressing gender inclusivity with targets and indicators tracked to measure progress.

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## 2 OPENING REMARKS

### 2.1 Moderator's Welcoming Remarks and Introduction

The moderator of the event, Namwaka Omari, welcomed panellists and participants. She introduced the topic of discussion as the participation of women in budget processes and its significance to inclusive development as well as reflecting the tax policy and regimes and their ability to promote the inclusion of women in the budgetary and development process in the nation.

The moderator directed participants to fill the online poll that took a record of the participant's profiles. In total, 42 individuals (19 males;23 females) took the poll. A total of 171 registered participants signed up for this last online dialogue (see Appendix 1). These included individuals from:

- Academic and research institutions (12)
- Government ministries, departments and agencies (MDAs - 9)
- Non-government organisations (NGOs - 79), including civil society organisations (CSOs), community-based organisations (CBOs), faith-based organisations (FBOs), professional associations, youth organisations, associations and foundations
- UN organisations, agencies, programmes (14)
- Private sector entities of various fields (29)
- Diplomatic missions in Tanzania (embassies and high commissions -7)
- International aid agencies (5)
- Various unspecified sectors in the country (8)
- The media (8).

Thereafter, she briefly introduced each of the 4 panellists and invited Dr Elise Feron, the Project Lead, to say a few welcoming words. She also encouraged participants to post all their questions, comments etc. as the meeting got underway. She informed participants that the session would be available on YouTube for the future reference.

### 2.2 Welcoming Remarks from the Project Lead

On behalf of the project Pilot4 Research and Dialogue, Dr Elise welcomed participants and gave a brief overview of the partners of the project.

The global objectives of the Pilot 4 Research and Dialogue project is to promote dialogue on economic, resources, policy and fiscal governance in Tanzania and to create a platform for sustainable dialogue including public and private stakeholders in different regions. The project purpose is to

- To promote and disseminate high quality and evidence-based research on policies, resources, economic and fiscal governance
- To nurture debate among stakeholders from the public, private and civil society sectors, on economic and fiscal governance issues, especially with government stakeholders
- To increase research capacity and expand the links, networks and connections among economic and governance research institutions in Tanzania.

The participants were directed to access additional background information on the policy brief titled “Women inclusion in the Budgeting Process: Comparison of effectiveness of women networks and dialogue platforms” that has been publicly shared on the following website: <https://pilot4dialogue.com/publications/study2/policy-brief-2/>

The moderator then called upon the keynote speaker.

### **3 KEYNOTE ADDRESS: BRIDGING GENDER INEQUALITY THROUGH GENDER RESPONSIVE BUDGETING**

The Key note address was presented by Dr Lucas Katera. Dr Lucas Katera Katera is an Economist with experience on research and policy analysis particularly on poverty, policy, governance and service delivery. He was a co-team leader of the Local Government Reforms’ Formative Research, which tracked implementation of reforms to inform reform managers on lessons learned during implementation. The project focused on service delivery, finance and financial management and governance and accountability. He was also a member of five years research programme on “Tanzania as a future Petro State”, a collaborative research between REPOA and CMI of Norway where he served as Governance component lead. He is currently a member of research programme on Political Settlements and Revenue Bargains in Africa, funded by DANIDA’s consultative committee. He is currently the Director of Collaboration and Capacity Building at REPOA.

Dr Katera Presented aspects of gender issues in relation to budget processes and resource allocations and reflecting on Tanzania’s trajectory.

#### **3.1 The significance of gender sensitive budgeting**

Dr Katera started by defining what gender budgeting is and defined it as mainstreaming gender into national budgets during planning, allocations, disbursements, implementation and output levels. This needs inclusive participation at the various levels and should not be considered as merely creating a separate ‘gender budget’. Gender budgeting should be looked at as an approach/strategy of achieving equality between men and women in the allocation of public resources where fiscal policies and administrative procedures work together to address any inequality.

When women are not adequately included in the budgetary process then it directly impacts the role of women in society and their critical role in human development. Women greatly contribute to the human development index from both a household level as users and managers of social services and through income generation avenues that women engage in. A gender sensitive budget is important to reduce the burden on women by ensuring adequate allocations in

- i. Social services where Dr Katera highlighted
  - o Education sector for example adequate allocations to build sufficient number of schools to reduce travelled distance, and provision of food at school reduces the need of women to start their days before 4 am.
  - o Health sector where Dr Katera shared that improving the health services reduces time women have to spend at hospitals and care taking for the ill, and
  - o Water sector as the provision of adequate water supply to households at shorter distances reduces the time used and safety risks women are faced to access clean and reliable water.

- ii. Productive sectors that will empower women to have information and capacity in the agricultural sector and access to loans for small business enterprises so that they are not limited to smaller capital business with little economic returns.

The consequence of not having a gender sensitive budget affects human development as a whole as a result of women's:

- i. Increased safety risk and exposure to gender violence,
- ii. Poor performance of female students and females in employment due to fatigue,
- iii. Inability to participate in income generation activities leaving women engaging in productive sectors that have lower returns and no savings.

### **3.2 The trajectory of gender budgeting in Tanzania**

National Gender Budget Initiative (GBI) that began since 2001 mainstreams gender in budgets at ministerial and various government institutions. Other national frameworks like the MKUKUTA and FYDP have insisted in disaggregated data on gender that has contributed to policies that have increased gender inclusion in the national budget and the prioritization of women. Dr Katera gave examples of how prioritization of women has increased opportunities for scholarships for females and enrollment of female students into education.

Gender equality in enrolment in various education levels between 2012 and 2016 indicates comparable enrolment of number of females at lower education levels to males, however lower enrolment of females at higher education levels. This is due to the legacy inherited in the previous education policies that unfortunately also translates into inequality in employment and opportunities/achievements at higher managerial levels. The Integrated Labour force study (undated) indicates that an average of 17% of labour as legislators, administrators, corporate managers and company directors are female. This is evidenced in the income earnings that indicate that the average Tanzanian wage for women is lower than men and it is amplified at higher income brackets.

### **3.3 Conclusion**

The national budget needs to be gender sensitive as it is a means of empowering women in society and addressing the inequality gaps. The benefits of a gender sensitive budget impacts the whole country because women play an important role in human development.

As a follow on from the keynote presentation on Tanzania's trajectory, the moderator posed the question to the panelists as to whether Tanzania is moving in the right direction toward gender sensitive budgeting? This was further deliberated through the next session of panelists that involved representatives from the civil society, private and public sectors

## **4 PANEL DISCUSSION**

After the keynote address, four panelists presented their experience and reflections on women participation in the budgetary process as well as the impact tax regimes has to hinder or facilitate gender inclusivity in development.

#### 4.1 Systematic and coordinated effort towards mainstreaming gender in the budgetary process - Mr. Semkae Kilonzo

Semkae Kilonzo, a Task Force member of the Pilot 4 Research & Dialogue Project, is the Executive Director of Policy Forum, a network of 62 Tanzanian Civil Society Organisations that seek enhanced governance and accountable use of public resources by strengthening capacity of civic actors to influence and monitor the implementation of policies and enhancing state responsiveness to civic society's advocacy agenda relating to the accountable use of public resources.

Semkae has extensive experience working in policy advocacy with civil society in Tanzania. He is passionate about public participation in budgets, curbing illicit financial flows relating to extractive industries and making natural resource revenue management work for the people through strategic engagement and collaboration with government, industry/private sector and communities. He has served on the Steering Committee of the Global Movement for Budget Transparency, Accountability and Participation (BTAP).

The country has 20 years of experience in the development of tools and policies that provide for gender inclusion in budgeting. Mr Kilonzo shared his opinion that although there are some successes in civil society on gender sensitive budgeting, there are still a number of tools and forums that are under-utilized especially within the civil society. As such there is still a lot more that can be done. Although the national has powerful vehicles to ensure that the budgetary process is gender sensitive, these vehicles do not seem to have meaningful influence produces widespread and significant outcomes. Mr Kilonzo gave the example was given on the Women Parliament Members who currently comprise of a  $\frac{1}{3}$  of the Parliament but do not effectively advocate for gender reforms and do not provide a multiparty voice for gender inclusion.

The analysis on allocations to education, health and agriculture in national budgets in numbers and the use is not effectively communicated and neither is it publicly shared. Mr Kilonzo informed participants that often budget allocation is understood as 'money given to women', rather than mainstreaming gender in public sector spending. Mr Kilonzo strongly advocated that gender sensitive budgeting should be seen as a strategic imperative for the nation development and should not be simply equated to addressing inequality. If 50% of the country's population are women then the development of the nation and poverty alleviation cannot be holistically addressed without gender inclusivity in the whole process from budgeting, implementing and monitoring.

There are a number of known and unknown stakeholders involved in the monitoring and tracking results from the gender sensitive budgeting. However, there needs to be systematic coordination to collect information and perform analysis to evaluate the progress and effectiveness of gender inclusivity.

## 4.2 Gender inclusivity in budgetary process hinges on a coordinated national action plan - Dr. Neema Kiure

CPA Dr, Neema is an Assurance Partner at Ernst & Young (EY) Tanzania. In 2009, she became the first female Partner to be admitted in Big-4 Audit Firms in Tanzania. Neema is a Member of the Global International Public Sector Accounting Standards Board for a period from 2018-2023 headquartered in Toronto, Canada. she was among the founding members of the Tanzania Association of Women Accountants (TAWCA). Neema previously worked with PwC another big-4 firm as an auditor, and Diamond Trust Bank (T) Limited as Finance and Administration Manager.

Dr Kiure began her discussion by reflecting on the status Tanzania has made towards achieving the SDG Goal 5 of Gender Equality by 2030. She posed the question on how has the GBI from 2001, and the last 5-year FYDP (2015/16 to 2020/21) propelled the country to achieve the SDG targets are set for 2030? The data extracted from the World Economic Forum Global Gender Gap Reports, in 2015, Tanzania was ranked 49 out of 145 countries, in 2018 Tanzania was 71 out of 148 and in 2021 was ranked 82 of 148 in the global ranking of gender participation in all four categories assessed. This indicates that the efforts and actions being implemented are in a negative trajectory to achieve the SDGs in terms of economic participation and opportunity, education attainment, health and survival and political empowerment.

Dr Kiure referred to the IMF Working Paper of 2016 that indicated that the gender equality in budgeting efforts in Tanzania were effort spearheaded by non-governmental institutions like TASAF and UNCDF/UNDP. She then repeated the question posed by Mr Kilonzo as to who are the stakeholders to be involved in ensuring gender inclusive budgetary process to move Tanzania's trajectory forward and how do we have coordinated efforts?

Gender responsive guidelines produced by SADC in 2014 highlighted key stakeholders who should be spearheading gender inclusivity in the budgetary process. The guidelines highlighted the stakeholders as ministries responsible for finance, local government, gender, sectoral ministries, parliamentarians and civil society. The guidelines further highlight the need of countries to implement a coordinated national action plan on gender inclusivity within their macro and micro economic frameworks.

The 2021 WEF Gender Gap Report indicates it will take more than 100 years to achieve gender equality, this implies a whole generation will not realise gender equality. We therefore need to reflect and ask ourselves what we want for the country's human development? Dr Kiure gave an example of how EY has been able to maintain a positive trajectory in gender inclusivity through the development of an action plan with targets and KPIs. Good examples from private sector are evidenced by setting respective KPIs on gender inclusivity and monitoring the achievement. However, public institutions do not have clear and consistent methods of tracking their achievements towards gender sensitive budgets. Without setting clear targets related to gender inclusivity in the budgetary process and KPIs that can be easily monitored, Dr Kiure view is that nothing will happen.

Gender sensitive budgeting is not about allocating equal amounts in terms of figures to women and men rather whether the amount allocated to women adequate to empower them to participate in various economic activities, development platforms and that place value to non-budgetary activities that women lead? The COVID pandemic has resulted to an increased burden to women's unpaid work while squeezing most women out of the labour market. Therefore, gender sensitive budgeting needs

to acknowledge the contribution of women's unpaid work's that is not accounted for in the contribution to the GDP.

#### **4.3 Women in leadership positions to adequately will aid gender sensitive public sector resource allocations - Mr Gibson Bayona**

Mr Gibson Bayona is the personal assistant to the Minister of Water and Irrigation. Previously, Mr Bayona was working at the Local Government regional coordinator for Tanga Region and the District Administrator at Pangani District Commissioner's office.

At the local government levels, the District Full Council where the budgets are deliberated for the whole district are typically dominated by men. Although women are given special seats at ward level, the women are rarely elected to have a seat at the Full Council and therefore do not have an opportunity to provide inputs on gender inclusive budgetary priorities. This impacts women when it comes to budgetary discussion related to water, agriculture, commodity prices and education.

Historically, the resource allocations within the Ministry of Water and Irrigation in relation to infrastructure development were prioritized and determined by majority males. While the availability and accessibility of water directly impacts women's economic development and general welfare. Mr Bayona appreciated the current administration proactive placement of women in higher levels of decision making within the public sector to ensure representative gender participation in the Ministry's resource allocation process (examples within the Ministry of Water and Irrigation include the deputy minister, permanent secretary, head of the regional water supply authorities).

However, Mr Bayona echoed the position of the previous panelists that more can be done to ensure that women participate in the government's budgetary processes. Taking the water sector as an example, Mr Bayona emphasized the need to groom women in technical and leadership skills to take on high decision-making leadership roles. Without building their capacity and increasing the number of women in leadership positions, it will remain difficult in the public sector to ensure that women are included in the budgetary process.

#### **4.4 Women representation in planning phases is critical to understand and include women's priorities in the budgeting process - Mrs Khadijah Kishimba**

Mrs Kishimba took the participants one step prior to budgeting and reflected on how the strategic planning processes conducted to ensure gender inclusivity. Mr Kishimba noted that women are not adequately involved in the strategic planning where gaps, key priority areas are identified and agreed.

Women are not given room for representation and build their capacity to learn to develop a budgetary process and participate in the implementation. Example given to women in the informal sector where women are neither aware of the budgetary process, empowered in the development of the budgets nor given opportunities to contribute to decisions that impact their priorities.

The current national budget is presented in broad sectoral categories such as agriculture, water, agriculture, etc, it is unclear on the direct initiatives that are being implemented to address the priorities for women. The contribution of women in the productive sector is not known because majority are in the informal sector (according to the Alliance for Financial Inclusion Report) with little access to finance. Therefore, the question is how are women involved in the budget planning

process and is it disaggregated enough to capture the informal sector? Mrs Kishimba identified an opportunity for women to be more involved in existing formal channels at local government levels to actively participate in the planning stages so that their priorities and needs are included.

#### 4.5 Q & A Session

**Who are the key stakeholders involved in monitoring and influencing gender mainstreaming in the budgetary process?** There is a need to know who the stakeholders are that have the power to ensure gender mainstreaming throughout the budgetary process as well as how and when.

**Do Women understand the budgetary process and the importance of their involvement?** Women are not aware of the concept of gender sensitive budget, how they can participate through the process. Women in towns and cities are often not aware that is their constitutional right to participate in budgetary discussions at their council levels in comparison to the rural areas. This posed further question of how knowledge can be shared to women to feel empowered and get involved in budgetary processes.

**What are some of the activities/actions that can be done to increase the awareness and sensitization and create a critical mass.**

- Make policies relevant and understandable to the common person to grasp the practical implications to their work and daily livelihoods.
- Government needs to review the tax regime to reduce the burden on vulnerable groups. Example given to tax exemptions to household goods rather than to multi-national corporations. Do women understand the implications of taxes on the daily goods they purchase?
- Increase sensitization to men on gender equality and their role. Example given to increasing male knowledge and understanding of maternal health and how that benefits men and woman.

**Are women's priorities adequately represented in decision making?** Women present in leadership positions are not adequately advocating for issues that affect women and thus resource allocations are not sufficient to address inequalities.

Who are the actors responsible for ensuring gender inclusion in the budgetary process? The responsibility is shared amongst public, private and CSOs depending on their area of influence. What is more important is coordinated effort and monitoring the progress. Development Partners have an important role to ensure that program budgets have gender inclusivity and the Monitoring, Evaluation and Learning (MEAL) for these projects and programmes need to examine the active participation of women in the development projects.

## 5 WRAP UP AND CLOSING

With the multiple roles of women play in society, adequate allocation of public resources in education, health and water is important in our context in Tanzania. Gender sensitive budgeting in these three sectors not only affects the society at the household level but also the earning capacity for women at a personal level and their contribution to human development as a whole. This is evidenced from the inherited legacy in the education sector where historically low female enrolment in primary and even lower in higher education levels has resulted in a lower participation

of women in higher managerial levels in public and public sectors and lower average income levels than males.

In response to the question whether Tanzania moving in the right direction toward gender sensitive budgeting the discussions highlighted areas where more can be done. The main areas for further actions include:

- vi. Maximising the opportunities through existing vehicles in the government's structures at parliament and LGA levels to ensure women participation in budgeting processes.
- vii. Coordinating the efforts of respective stakeholders through a national action plan towards gender inclusivity in the budgetary process and tax regimes with set targets and KPIs that area easily monitored.
- viii. Active participation of women in the budgetary process from the planning phases at local level to District Full Council and to national levels at ministerial levels to ensure that priorities for women are adequately included in resource allocations.
- ix. Building the capacity of women to hold leadership positions where decisions on public resource allocations are made at local government to ministerial levels.
- x. Raising awareness to women to understand and participate in the overall women empowerment movement not only in relation to financial abut also social and environmental aspects. This should be coupled with sensitizing men to become allies to ensure gender sensitive budgets.

Gender sensitive budgeting is more than addressing inequality, it is a strategic imperative for Tanzania that should be used as a catalyst for economic development. Gender sensitive budgeting is about ensuring that gender issues are mainstreamed throughout the process from planning, implementation and monitoring expenditure tracking. Women at households, informal, formal and leadership levels need to be empowered to participate in the process. It is important that both messages and actions from the nation's leaders are deliberately addressing gender inclusivity with targets and indicators tracked to measure progress.

## 6 APPENDIX 1: LIST OF PARTICIPANTS

Sn	First Name	Last Name	Email	Organization
1	Sylviabay	Kijangwa	favourite885@gmail.com	Commonwealth Youth Council
2	Assumpter	Peter	pjassumpter64@gmail.com	SOKOINE UNIVERSITY OF AGRICULTURE
3	Hafsa	Ntahuga	ntahugah@gmail.com	Ministry of education
4	Rahma	Mahindo	rahmanassib@gmail.com	Easy Breeze
5	Mariam	Martine	mariammartine05@gmail.com	Guaranty Trust Bank (Tanzania) Limited
6	Rashid	Mwinyi	rashid.mwinyi@gmail.com	Pamoja Youth Initiative
7	Chiku	Semfuko	Semfuko@ilo.org	ILO
8	Gibson	Bayona	gipsongearge145@gmail.com	Ministry of Water
9	Honesta	Kasilo	honesterlkasilo@gmail.com	Pink hijab initiative
10	Nurudin	Amani	nurudinamani1990@gmail.com	Restless Development Tanzania
11	Hadija	Abuu	hadijaabuu29@gmail.com	National Environment

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Sn	First Name	Last Name	Email	Organization
				Management Council
12	Nelson	John	nelsonjohnwilson1997@gmail.com	RESTLESS DEVELOPMENT
13	Vanessa	Anyoti	vanessa.anyoti@jmkfoundation.org	JMKF
14	Fatma	Shamsan	shamsanfatma@yahoo.com	Trading
15	Sekela	Mwaisela	sekela2001@gmail.com	JFS PEPPER COMPANY LTD
16	Lucas Elias	Malembo	malembolucas@gmail.com	Malembo Farm
17	Godfrey	Nyamrunda	godfrey.nyamrunda@undp.org	UNDP
18	Paul	Mrigo	mrigopaul@gmail.com	Restless Development
19	Musa	Shigela	shigelamusa@gmail.com	Mulika
20	Hekela	Kyando	hekelakyando@gmail.com	Cfr bolt
21	Elisante	Ephrahim	eliephrahim@gmail.com	Builders Of Future Africa
22	Sumaiya	Karim	sumayyahkarym@gmail.com	Femina Hip
23	Peace	Mushi	Peacemushi2005@yahoo.com	Sam Delivery
24	Rehema	Juakali	rehema.juakali@gmail.com	WAISHI NDOTO ZAO TZ
25	Vicent	Laurent	yawetanzania@gmail.com	Yawe
26	Anonymous		madinaissa11@gmail.com	Sahara Media
27	Ezekiel	Lekinyi	ezelekenyi@gmail.com	Tusonge community development organization
28	Michael	Dalali	Michael.Dalali@international.gc.ca	Global Affairs Canada/High Commission of Canada
29	Ajuaye	Sigalla	Ajuaye.Sigalla@fao.org	FAO
30	Anna	Henga	ahenga@humanrights.or.tz	LEGAL AND HUMAN RIGHTS CENTRE
31	Lusajo	Kayange	www.lusajokayange@gmail.com	Muhas
32	Yasmin	Kalmal	yasminshamji21@gmail.com	Axis production
33	Navonaeli	Kaniki	navo.kaniki@gmail.com	Independent
34	Lilian	Mwamdanga	lilian.mwamdanga@unwomen.org	UN Women
35	Élise	Féron	elise.feron@tuni.fi	TAPRI
36	Salvina	Mtikire	salvinagregory@gmail.com	National Authorizing Officer for EDF
37	Lucas	Katera	katera@repa.or.tz	REPOA
38	Biureda	Hashim	biuredas@gmail.com	Individual
39	Melissa	Säilä	melissa.saila@formin.fi	Ministry for Foreign Affairs of Finland
40	Hafsa	Khalfani	hkhalfani@unicef.org	UNICEF
41	Aneth	Noah	aneth.noah@gmail.com	Economic Society of Tanzania
42	Pilly	Jarufu	jarufupilly@yahoo.com	UDSM
43	Sharifu	B.Dadi	sharifu.bdadi@gmail.com	BRIGHTEN DREAMS AND DIGNITY FOUNDATION

Sn	First Name	Last Name	Email	Organization
44	Semkae	Kilonzo	skilonzo@policyforum.or.tz	Policy Forum
45	Richard	Papakinyi	richardpapaa94@gmail.com	Same district council
46	Frolence	Sylvand	frolencerutta87@gmail.com	UWASHEMU
47	Lindis	Norlund	lindis.norlund@undp.org	UNDP
48	Monica	Patrick	Monnahpatrick@gmail.com	Smart ladies Initiative
49	Namwaka	Omari	namwaka.omari@gmail.com	Consultant
50	Costa	Mrema	mremacosta2@gmail.com	TABROFA
51	Rotildis	Peter	rotildis@gmail.com	IMED Limited
52	Neema	Moirana	moirananeema@gmail.com	Green generation
53	Faraja	Dogeje	fdogeje@gmail.com	BBC
54	Donald	Kasongi	donaldkasongi@yahoo.co.uk	Governance Links
55	Fatma	Fungo	fatymahfungo@gmail.com	Kiona Youth Coordinates
56	Abubakar	Ally	Khamisabubakar300@gmail.com	Pink_hijabtz
57	Nancy	Nzuguma	www.nancynzuguma588@gmail.com	Social Media Influencer
58	Tulanoga	Matimbwi	tmatimbwi@unicef.org	UNICEF
59	Penina	Sangiwa	psangiwa@unicef.org	UNICEF
60	Jackson	Bwisungo	bwisungo@gmail.com	Mkulima Makini
61	George	Oscar	oscargeorge669@gmail.com	Efc Microfinance Bank
62	Zuberi	Chimandi	chimandiz@gmail.com	Restless development
63	Lilian	Nicholaus	nicholauslilian@gmail.com	Restless Development
64	Timo	Voipio	timo.voipio@formin.fi	Embassy of Finland in Tanzania
65	Marcellina	Chijoriga	mchijoriga@yahoo.com	LOGIMAC Consulting Co. Ltd.
66	Gidion	Leonard	gidionleonard@gmail.com	Danish Refugee Council (DRC).
67	Jamal	Khalfan	Jamalkhalfan78@gmail.com	Private
68	Zoé	Thouvenot	zoe.thouvenot@gmail.com	Pilot4Dev
69	Amal	Rahman	amalra.998@gmail.com	Pilot4DEV
70	Neema	Robert	neyr07@gmail.com	UDSM
71	Daniel	Kangala	anthondaniel49@gmail.com	RESTLESS DEVELOPMENT
72	Brown	Hasunga	hasungab@gmail.com	IFM
73	Winnie	Nyagawa	kwame6251@gmail.com	Social Media Influencer
74	Aisha	Mwampashi	tumainmwampashi@yahoo.com	Pink hijab
75	Rehema	Karata	karatarehema65@gmail.com	Nagoya University
76	John	Mbundi	ajohn6451@gmail.com	Pink Hijab
77	Rhoda	Lugazia	rhoditolugz@gmail.com	Unite Brave Widow Program
78	Rashida	Shariff	rashida.shariff@uncdf.org	UNCDF
79	Neema	Kiure	neema.kiure@tz.ey.com	Ernst & Young

*Pilot 4 Research and Dialogue: Series 4:*

*THE PARTICIPATION OF WOMEN IN BUDGETING PROCESS AND IN TAX POLICIES AND PROGRAMS 10*

*Online Dialogue on Wednesday, 10 September 2021*

Sn	First Name	Last Name	Email	Organization
80	Khadija	Omari	tzpinkhijab@gmail.com	Pink Hijab Initiative Tanzania
81	Gema	Kavishe	kavishegemma@gmail.com	NIL
82	Fatma	Songoro	Fatsongoro@gmail.com	Victory attorneys
83	James	Massawe	j.massawe@elimika.co.tz	Elimika Wikiendi
84	Catherine	Moshi	catherinemoshi141@gmail.com	Sokoine University of Agriculture
85	Mary	Ruhara	rukizamary@gmail.com	Tanzania Revenue Authority- Institute of Tax Administration
86	Martha	Mwammale	mwammale.martha@gmail.com	Tanzania Feminist Initiative
87	Edgar	Bejumula	edgarbejumula7@gmail.com	Determined Society
88	Esther	Liukal	estheralfred05@gmail.com	Community Mobilization for youth Opportunity
89	Maulid	Mshomali	mshomalimaulid97@gmail.com	Fresh graduate
90	Adam	Ndimbo	dominickjnr16@gmail.com	None (student)
91	Stella	Manda	stella.manda@unwomen.org	UN Women
92	Tatu	Mikidadi	tmikidadi@gmail.com	Ministry of Finance
93	Ummi	Badiy	umbadiy@bot.go.tz	BOT
94	Elde	Saul Kimaro	eldekimaro@gmail.com	Tanzania Association of Women Leaders in Agriculture and Environment
95	Prosper	Kawiche	pkprosper@gmail.com	St. Augustine University of Tanzania
96	Dr. Anasia	Maleko	anasiag2001@yahoo.co.uk	Logiimac
97	George	Geofrey	georgegeofrey38@gmail.com	diplomasia
98	Judith	Valerian	jvalerian@sua.ac.tz	SUA
99	Elias	Joel	infoyinitiatives@yahoo.co.uk	Nitiative for Youth
100	Hilder	Gasper	mmarihilder@gmail.com	Plan International
101	Trond	Augdall	Taugdall@gmail.com	Embassy of Norway
102	Joseph Charles	Sugwa	Sugwajoseph@gmail.com	Sugwa innovative farm services
103	Kimwaga	ALI	alikumwaga@gmail.com	UNDP
104	Janet	Chapman	j.chapman@tanzdevtrust.org	Tanzania Development Trust
105	Caroline		carsek29@gmail.com	Repoa
106	Juliana	Marko	markojuliana10@gmail.com	Shenmo Tanzania
107	Rogness	Swai	rswai@usaid.gov	USAID
108	Tumaini	Lawrence	tumaini.lawrence@gmail.com	Tanzania Association of Women Certified Accountants
109	Victoria	Mwanziva	victoriacharlz@gmail.com	UVCCM
110	Jackline	Victor	jaquelinevictor88@gmail.com	Tamwa
111	David	Elias	eliasdavid088@gmail.com	Restless Development

Sn	First Name	Last Name	Email	Organization
112	Umyy	Kasimu	ummymummy96@gmail.com	TYVA
113	Sasha	Mohammed	Mohamsasha72@gmail.com	PicnicsbyAshu
114	Zack	Abdul	abdulazackabdul@yahoo.com	Dexterous Tanzania
115	Innocent	Grant	grantinnocent@gmail.com	Young and Alive Initiative
116	Donath	Olomi	Olomi@imedtz.org	Imed
117	Tumaini	Lawrence	tlawrence@tawca.or.tz	TAWCA
118	Gift	Kimaro	lilykimaro1@gmail.com	TYVA
119	Ivan	Tarimo	Ivan@bankable.co.tz	Bankable
120	Esther	Kabulu	lucasesther062@gmail.com	Restless Development
121	Elizabeth	Bambo	bamboelizabeth3@gmail.com	Ardhi university
122	Maiju	Palosaari	maiju.palosaari@formin.fi	Embassy of Finland
123	Khadija	Hamad	khadijakhamis@yahoo.com	OFFICE OF THE CHIEF GOVERNMENT STATISTICIAN
124	Derick	Msafiri	msafiriderick@gmail.com	REPOA
125	Dr.Said	Simon	mosa.porg@yahoo.com	Morogoro Saving the Poor Organization
126	Mwanahamisi	Malekela	m.malekelaabdul@yahoo.com	Gsm Group
127	Khadijah	Kishimba	khadj437@gmail.com	Bank of Tanzania
128	Hadija	Jabiri	agriedoltd@gmail.com	www.agriedo.co.tz
129	Daniel	Mboya	jackdan.dm@gmail.com	KIBOSHO VOCATIONAL TRAINING CENTRE
130	Farida	Kiobyia	fkiobyia@africaphilanthropynetwork.org	Africa Philanthropy Network
131	Mary	Nchimbi	marynchimbi97@gmail.com	Sokoine university of agriculture
132	Dotto	Mgeni	dotto.mgeni@gmail.com	LOGIMAC
133	Prisca	Kowa	pkowa@policyforum.or.tz	Policy Forum
134	Nancy	Kataraihya	nancy.kataraihya@dfa.ie	Embassy of Ireland
135	Ocheck	Msuva	ocheck.msuva@bridge4change.co	Bridge For Change
136	Penina	Marundo	peninamalundo@gmail.com	Wildaf
137	Pascaline	Gaborit	pascaline.gaborit@pilot4dev.com	Pilot4dev
138	Nicholas	Lekule	nlekule@policyforum.or.tz	Policy Forum
139	Mhujo	Aloyce	mikoaloyce@gmail.com	Bridge For Change
140	Fadhili	Omary	fadhilomary2016@gmail.com	Fad
141	Yusuph	Bakari	alabamakankada@gmail.com	NAM
142	Vumilia	Kondo	vumiliakondo@gmail.com	Zaina Foundation
143	Amina	Hirsi	Aminahirsi@hotmail.com	Fusion
144	Hans	Determeyer	hans.determeyer@antenna.nl	independent
145	Mariam	Ulomi	mariam.ulomi@yahoo.com	Pink hijab

Sn	First Name	Last Name	Email	Organization
146	Anni	Hannukainen	anni.hannukainen@unwomen.org	UN Women
147	Joyce	Mndambi	jmndambi@usaid.gov	USAID
148	Farida	Hassan	farida.abdallah@tgnp.or.tz	TGNP
149	Usu	Mallya	usu.mallya@unwomen.org	UN Women
150	Angelica	Tarimo	atarimo@claritas.co.tz	Claritas
151	Elius	Clemence	eliusrclmence@gmail.com	social media influencer
152	Elizabeth	Swai	detaurwa@gmail.com	AKM Glitters Company Limited
153	Yose	Hoza	yosehoza@gmail.com	Pink Hijab
154	Dariah	Clemence	dariah.clemence@dfa.ie	Embassy of Ireland
155	Joanitha	Rweyendera	joankoku292@gmail.com	Everest
156	Noel	Ngatunga	ngatunga0095@gmail.com	AGRIEDO LTD
157	Anastazia	Maasay	anastazia.massay@norgesvel.no	Norges Vel
158	Rhobi	Samwelly	mndlutume@gmail.com	Hope for girls and women in Tanzania
159	Nancy	Nzuguma	nancynzuguma588@gmail.com	Social media influencer
160	Amina	Abdul	aneth476@gmail.com	University of Dar Es salaam
161	Shamsa	Suleiman	ssuleiman@usaid.gov	USAID
162	Zabihuna	Omari	salumuzabihuna7@gmail.com	PINK HIJAB INITIATIVES
163	Sophia	Mbilikira	mbilikirasophia@gmail.com	Longadelicacies
164	Barney I.S.	Laseko	bislaseko@hotmail.com	IMED
165	Asina	Nanyanga	asinabright3@gmail.com	Individual
166	Sophia	Komba	ca.gbv2011@gmail.com	Centre Against Gender Based Violence - CAGBV
167	Junior	Ndesanjo	pm@imedfoundation.or.tz	IMED Foundation
168	Al-Hajj Auni	Mikidadi	amistationerytz@gmail.com	AMI STATIONERY
169	Salmon	Salvatory	salmonsavatory49@gmail.com	One health commission organization
170	Ramlat	Omary	ramlatomary261@gmail.com	Tanzania Social Problem and Physical Environment Advocacy - (TSPAPEA)
171	Bethson	Saukiwa	saukiwa@gmail.com	GH Production