

6. PREPARING A COMPREHENSIVE DISTRICT DEVELOPMENT PLAN

6.1 Introduction

This chapter addresses the activities at ward and district level to arrive at a Comprehensive District Development Plan. It gives you guidance on how village plans can be consolidated and matched with districts priorities, national programmes and, most importantly, with available resources. It clarifies

- The process of assessing and consolidating Village Development Plans
- The compilation of comprehensive sector and cluster development plans
- The preparation of the comprehensive development budget
- The format for writing the Comprehensive District Development Plan
- The process of formalising the CDDP

6.2 Consolidating village plans at ward level

In the process of consolidating the village plans into the CDDP, the ward performs an important intermediate role. Once the village assembly has approved the final VDP, it is forwarded again to the WDC. After all final VDPs of a given ward are received, the Ward Executive Officer simply compiles the different plans and budgets into a single document. This is known as the Ward Development Plan (WDP). During this compilation, similar activities of different villages are grouped together, organised per sector. This facilitates the assessment and consolidation of VDPs into the CDDP. An example format for consolidation of VDPs by the WEO is given in Table 12.

While compiling the draft WDP, the WEO takes note of possible activities that:

- Transcend the village level (e.g. a large water gravity scheme, a wildlife conservation reserve, a bridge on the border between two villages, feeder roads that pass through several villages).
- May lead to conflict (e.g. development of livestock pasture area in one village that is adjacent to a conservation area in another village; health dispensaries proposed in two neighbouring villages; use of water in one village that may have repercussions on agricultural activities in another village).
- Are of relevance at ward level (e.g. construction or rehabilitation of health centre, secondary school).

Coordination by the ward between various villages in implementing activities may have distinct economic advantages (Box 20).

Box 20: Economies of scale at ward level

A typical example where the ward can help the village to achieve 'economies of scale' is the transport of stones, bricks and sand. Most transporters are not interested in relatively small consignments. Only if several villages combine individual consignments into one substantial quantity will local and even regional contractors be interested, and for a much reduced cost too! For example, if the transport requirements for all schools in one ward are tendered as a package, the contract becomes substantial and even transporters of the regional headquarters will apply for a ward contract. It requires good coordination at the ward level to achieve this economy of scale and to advise and plan beyond the individual VDPs.

Table 12: Format for consolidation of VDPs at ward level

Sector:												
Activity*:												
Name of Village	Expected Output/ Indicator	Resource Requirements	Budget						Implementation period			
			Unit	Rate	Days/ units	Amount	Village Contribution	External Funding	Q1	Q2	Q3	Q4

* Use one table for each activity – this will make assessment and consolidation at district level easier.

The draft WDP and ways of economising are presented and discussed during a meeting of the Ward Development Committee. This meeting is attended by the elected councillor of the ward (chairman), the WEO (secretary), government staff seconded to the ward, all Village Council chairpersons and Village Executive Officers and representatives of non-governmental organisations and civic groups involved in ward development. All issues and decisions of this meeting are recorded in minutes-of-meeting (grouped per sector). These minutes are sent to the respective Village Councils and the District Council, together with the final WDP. But remember, the decisions of the WDC are advisory in nature, and should be treated as such. The District Council will consider the WDC's advice when assessing and consolidating the VDPs into the CDDP.

The DFT provides advice to the WEO/WDC during compilation and discussion of the WDP, particularly during the first and second years of village participatory development planning.

6.3 The Comprehensive District Development Plan

Although VDPs form the core input for the CDDP, other development proposals also need to be considered in preparing the CDDP. Many districts receive support from a considerable number of programmes and donors. The Ngara district, for example, has 35 development actors and programmes: 10 regional and district donor-funded programmes, 4 national sector programmes, and 14 local and 7 international NGOs with development activities. Many of these programmes and donors stipulate the type of activities to be supported, in line with national or donor/NGO policy and priorities. Relevant though these may be, they may not necessarily concur with the prime needs and priorities of the population. Examples are capacity building activities of District Council or NGO staff, district-wide campaigns/strategies for HIV/Aids and construction of secondary schools. Multiple development actors are a blessing but also a challenge. The burden is essentially one of dealing with fragmented funding and planning and reporting requirements. The blessing is less dependency on a single source of funding, flexibility and, in principle, better development coverage. Box 21 gives a number of practical suggestions for planning in such an environment.

In short, the CDDP process consolidates and integrates plans and priorities from village communities with those of other district actors

within the framework of national and district strategies and priorities, while matching available resources. This process is visualised in Figure 7.

Box 21: Suggestions on planning in a multiple donor/programme environment

- Explain to new programmes, donors and central government representatives what is already established (networks, coordination structures, matching principles etc) in the district and encourage them to join in.
- To avoid parallel efforts, take the lead as a District Council. Develop a multiple year plan based on excellent quality and cost efficiency (Chapter 3). The better the quality the bigger the likelihood that other programmes/donors will subscribe to it.
- As a DPLO encourage collaboration between the different actors, organise exchange field and office visits to build goodwill.
- The management of every programme has a cost. Streamlining reporting, monitoring and implementation modalities will reduce costs and increase effectiveness.

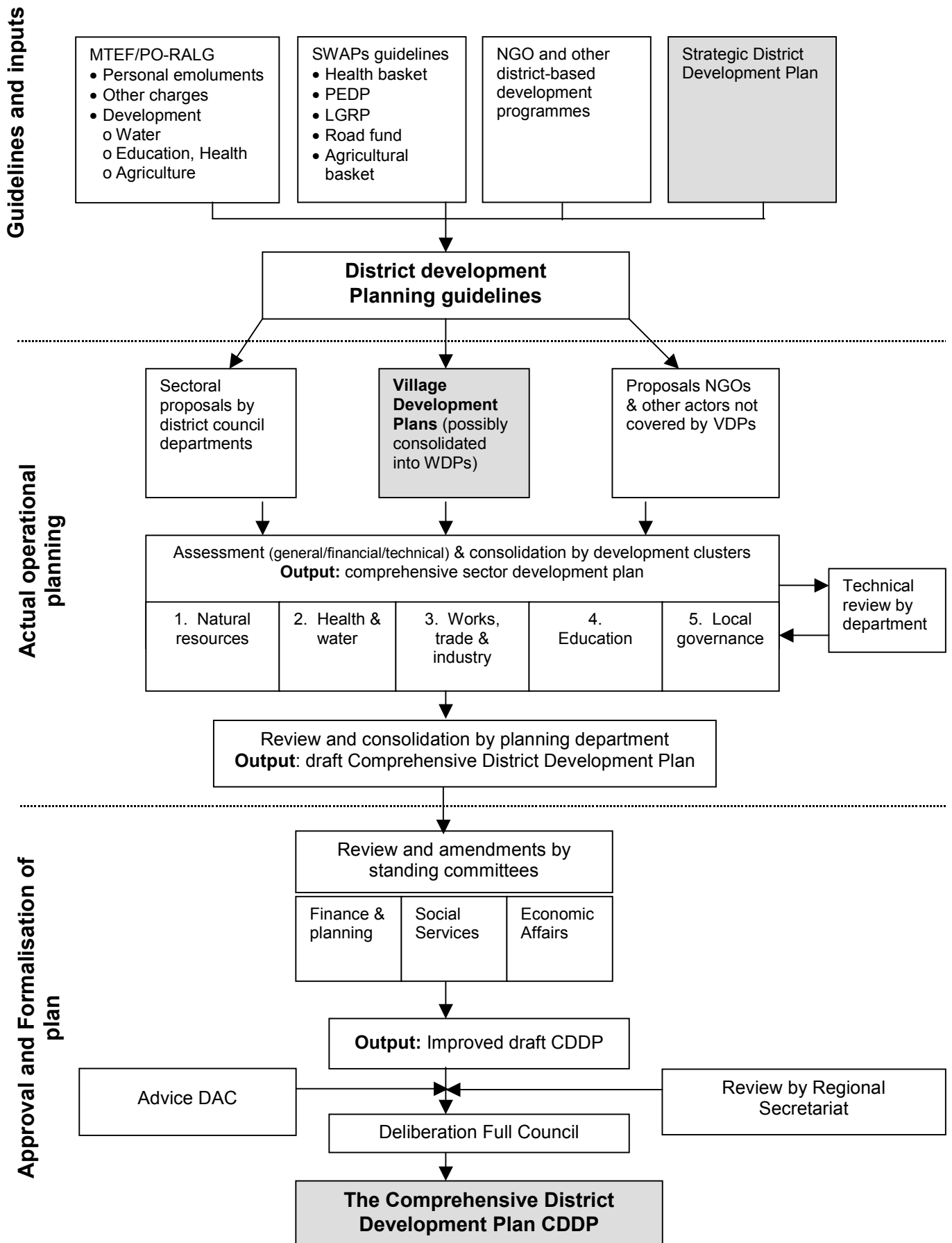
6.4 Assessment of village plans and proposals of other actors

The next step in the process is to assess the activities which have been planned by the different villages from the district's point of view. Some requests for outside financial support may be too high. Some activities maybe unrealistic, others too expensive, some others could be very good, and some may just have to wait another year. How do you assess and how do you decide?

At the same time, District Council departments, NGOs and other development actors would also have developed their own plans. Do these overlap with village plans? Are they complementary or do they conflict? Are they realistic, sustainable? Again, how do you assess and how do you decide?

The assessment of village plans and other development plans is a crucial step in the comprehensive planning process. Plans may be accepted, conditionally accepted, rejected or postponed. Assessment of plans at district level is a sensitive process requiring close collaboration between the district planning office, the DFT and the technical departments/development clusters. The DFT is responsible for collation of plans per activity/sector and the first general assessment; the development clusters oversee the technical and financial assessment of activities by the technical departments, while the planning department is responsible for overall coordination. Objective criteria are needed to make the assessment easy and transparent.

Figure 7: The CDDP process



Such criteria are used systematically for all plans and are made known to all villages and other development actors at the start of the planning process through the district planning guidelines (Chapter 4). Adhere strictly to these criteria and inform villagers and other actors of the screening outcome in time.

Three types of criteria are used in the assessment:

- *General criteria:* common requirements for all proposals requesting outside assistance.
- *Technical criteria:* specific technical requirements for sector specific proposals.
- *Financial criteria:* cost sharing, Indicative Planning Figures (IPFs), and other budgetary requirements of specific activities.

The assessment process is best done through a 4-step process:

1. Preparing for assessment
2. Assessment of plans on general relevance and meeting general requirements
3. Assessment of plans on technical and financial feasibility
4. Ranking and prioritisation of approved proposals

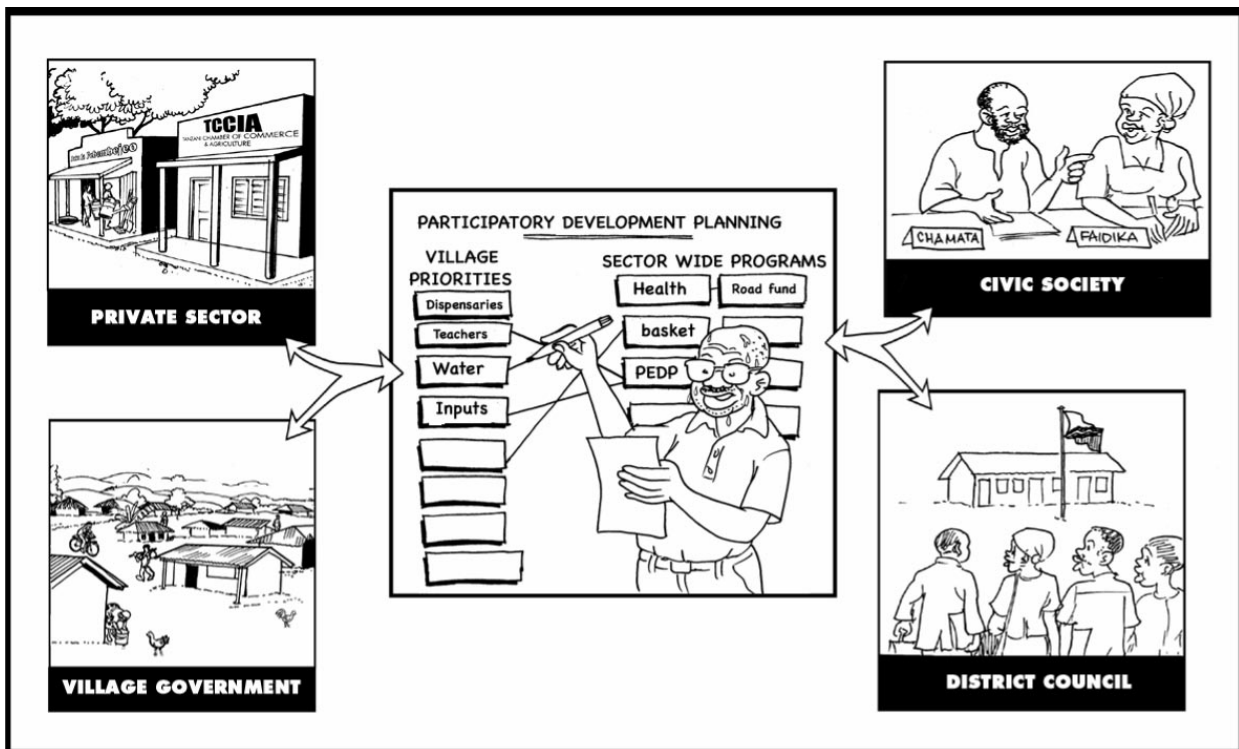
Step 1. Preparing for assessment:

The preparation of the assessment form by the planning department. This form has three parts: part one for general assessment, part two for technical and financial feasibility, and part 3 for prioritisation & ranking (Tables 13, 14, and 16). General criteria can already be entered as a standard on this form; technical and financial criteria, on the other hand, will need to be entered by the technical departments/development clusters. The preparation of a timetable for assessment. The DPLO sets the deadlines for the assessment process, in line with the general ACP timetable. Make sure that each person involved knows clearly what his/her responsibilities are in the assessment process.

Step 2. General assessment:

All plans and proposals are assessed first on general relevance, independent of whether they are completely self-financed or requesting district assistance. This is the task of the DFT. Village plans are assessed first, followed by plans/proposals of other actors. Use one assessment form for each activity. Criteria for general assessment include:

- The extent to which the proposed activity is in line with district development policy and priorities, as determined in the SDDP (refer to planning guidelines).



District Participatory Comprehensive Planning brings all actors together.

- The extent to which cost sharing requirements have been adhered to (refer to district planning guidelines).
- The extent to which other financial requirements (e.g. budget ceilings or IPFs) have been adhered to (refer to district planning guidelines).
- The extent to which the proposed activity duplicates or conflicts with activities from other villages and actors (refer to advice WDC, compare activities from other actors with VDPs).
- The track record in implementing projects (look at speed, quality and sustainability of past implementation).
- The capacity to implement (refer to number of activities proposed by the same village/actor)

Table 13 gives an example of a general assessment done using part 1 of the form and the above criteria.

You may wonder whether the DFT can reject proposals that are completely self-financed by villagers or other actors. This will depend on the reasons for rejection. If the proposal is at odds with district/national policy, duplicates or conflicts with other proposals, then there is reason for rejection. However, if there are doubts concerning e.g. track record and implementation capacity, the DFT should only give advice. If you have reservations about the implementation capacity of a village or organization, approve those activities that are self-financed, and reject (some or all) activities that require external financial assistance.

As a consequence of the general assessment, some activities will be approved while others will be rejected. The approved activities are then collated per activity and sector, and submitted to the relevant development cluster. For example, all proposals related to the construction of classrooms are put together under the sector education, and submitted to the development cluster 'education'. Make sure the relevant assessment forms are added. The rejected proposals are collated per actor (e.g. per village as far as VDPs are concerned and per organisation for other actors) and submitted to the DPLO.

Step 3. Assessment of technical and financial feasibility:

Each sector will have specific criteria to assess the technical and financial feasibility of proposals. Many of these have been included already in the district planning guidelines (Chapter 4).

If any new instructions or guidelines have reached your office, the technical departments/development clusters should use these to update the financial and technical criteria per sector. Technical and financial criteria may include the following:

- Does the proposal adhere to relevant national programme guidelines and requirements?
- Is the bill of quantities in line with national guidelines and requirements?
- Is the implementation schedule complete and realistic?
- Can the proposed activity be sustained, technically?
- Does the activity have an impact on environment, gender equality (positive/negative)?

Table 13: Part 1 of assessment form: example of general assessment

Activity: Construction of New Dispensary		
Location: Nyandekwa Village		
Source of Proposal: VDP: YES		Others (specify): NONE
Funding: Self-financed: ZERO		Request for district support: IN FULL
PART 1. GENERAL ASSESSMENT (to be filled in by DFT)		
Criterion	Score	Argumentation
Is proposal in line with district policies & priorities?	Yes	Construction and Rehabilitation of health facilities is a district priority.
Are correct cost-sharing arrangements in place?	Yes	All cost sharing requirements have been correctly entered into plan & budget. BOQ attached.
Are other financial requirements adhered to?	Yes	Activity can either be funded by Health Basket or from village LGSP IPF.
Is the community track record good?	Yes	Good track record. Last year 2 years, 2 classrooms completed.
Does the community have the Implementation capacity?	No	VDP proposes the construction of a dispensary and 2 classrooms. Experience shows that few villages can cope with an additional project alongside the construction of 2 classrooms (which receives higher priority in the VDP).
Are there duplications/conflicts with proposals from other nearby villages?	Yes	A neighbouring village, Bukonda, has same proposal. According to WDC advice, Bukonda village should be given preference (better implementation capacity, and higher population).
Overall Assessment	Activity <u>not</u> approved. Preference is given to construction of a dispensary in Bukonda Village.	

- Do the implementing actors have sufficient capacity and expertise to carry out proposed activity?
- Should (part of the) the activity be out-sourced and to whom?
- Are cost-sharing contributions realistic?
- Do budget items conform to current market prices and district allowance policy?
- Can the proposed activity be sustained, financially?

overlap of activities within one particular sector or between sectors within the cluster. Make sure that attention is given to coherence among activities of various departments in terms of technical design, costs, staff remuneration, and extension approaches etc. Develop and use standards such as standard bills of quantities and lists with standardised cost rates for equipment, materials, labour (skilled/non-skilled), allowances.

The technical and financial assessment results in some plans being approved (some with modifications), and others being rejected. The rejected proposals are submitted to the DPLO, who organises them per actor and adds them to those proposals rejected during general assessment. The approved proposals go through the next step of the assessment process: prioritisation and ranking.

Table 14 gives part 2 of the assessment form – the technical and financial assessment. This assessment is assigned to the most experienced and competent staff member in the given field. It is the responsibility of the Development Cluster, though, to oversee that all criteria are used consistently and correctly by whoever is involved in the assessment exercise. The cluster also makes sure there is no

Table 14: Part 2 of assessment form: example of technical and financial assessment

Activity: Construction of New Dispensary		
Location: Bukondo Village		
Source of proposal: VDP: YES		Others (specify): NONE
Funding: Self-financed: ZERO		Request for district support: IN FULL
PART 2. TECHNICAL AND FINANCIAL ASSESSMENT		
Criterion	Score	Argumentation
Does the proposal adhere to all relevant national programme guidelines and requirements?	Yes	Minimum requirements such as potential service outreach and distance to other health facilities are met.
Is the bill of quantities in line with national guidelines requirements?	Yes	Bill of quantities conforms to Ministry of Health guidelines for dispensaries.
Is the implementation schedule complete and realistic?	No	Implementation schedule too optimistic. Supervisory activities for construction have been forgotten. No activity foreseen for equipping new dispensary. Activity list and implementation schedule have been adjusted.
Can the proposed activity be sustained, technically?	Yes	In line with district health policy, the dispensary will be run on cost-sharing basis. Proceeds from this will be reserved for maintenance. Staff and medication will be made available through Central Government disbursements.
Does the project have a neutral to positive impact on environment, gender?	Yes	Neutral impact on environment; positive impact on gender (reduced distance to health facilities).
Do the implementing actors have sufficient capacity and expertise to carry out proposed activity? Should (part of the) the activity be out-sourced and to whom?	No	Construction to be out-sourced through competitive tendering. Supervision to be conducted by outside consultant.
Are cost sharing contributions realistic?	Yes	Contributions of village in kind and labour have been correctly incorporated in plan & budget.
Do budget items conform to current market prices, district allowance policy?	No	Several budget items are too high. Budget items have been adjusted according to current market rates.
Can the proposed activity be sustained, financially?	Yes	In line with district health policy, the dispensary will be run on cost-sharing basis.
Is there overlap with other activities?	No	
Overall Assessment	Activity approved. Sub-activities have been revised to include supervision of construction and procurement of basic equipment. Budgets have been revised accordingly, in line with prevalent market rates.	

Step 4. Prioritisation and ranking:

The Development Clusters are now left with proposals that are generally relevant and technically and financially feasible. However, do these proposals sufficiently address all priority areas for the district as elaborated in the Strategic District Development Plan? Have all activities of the large sector programmes been sufficiently covered? Are

resources claimed in a sensible manner or are they spread too thinly over a large amount of smaller activities with limited impact? And are available resources sufficient to cover all approved proposals? These questions are addressed during prioritisation and ranking.

Table 15: Format of activity inventory sheets

Result area: <i>Education</i>			Output: <i>Improved school infrastructure</i>					
Activity: <i>Construction Classroom</i>								
Serial Number	Location	Proposal from:		Expected output	Proposed Budget (Tshs x 000)			
		VDP	Other		Total	Community	District Council*	Others
1	<i>Village A</i>	X		<i>2 new Class rooms Prim. School</i>	4,500	1,500	3,000	
2	<i>Village B</i>		<i>WARD</i>	<i>1 Dormitory for Sec. School</i>	7,500	2,000	2,000	3,500
	TOTAL							

* Own resources or through Central Government grants and programmes.

Start by making a quick inventory of all approved development activities and budgets according to the logic of the Strategic District Development Plan (Chapter 3). This defines result areas, often similar to the development clusters, outputs (per sector) and priority activities⁵. A format of such an inventory sheet is given in Table 15.

Following the inventory, ask yourself the following three critical questions to help to set priorities:

- Compare the activities with your district priorities: Have all priority concerns been addressed? If not, which critical areas still need activities? Make note of those activities and look for ways to get them funded.
- Compare activities with sector programmes of the Central Government and other donors? Have all areas been covered? If not, which aspects are missing or under-developed? Make note of those activities, develop relevant proposals, and determine indicative budgets.
- Within a given sector, are resources spread out over an adequate number of activities, or too thinly? How does this effect implementation capacity and impact? If you decide to limit the number of activities, which activities deserve priority and why (Box 22)?

The final step is to match the plans with your *budget ceiling* per sector. To determine this budget ceiling is not always easy. You need to consider funds from all sources. Often, these ceilings have already been documented in the district planning guidelines. Use these as a basis and refine if indicative figures have changed. Be aware that certain budgets are restricted for very specific activities.

Box 22: How to find the optimal mix of activities

Usually, every office and every ward wants a share of the development budget. However, if the budget is spread over a large number of departments and activities and no clear priorities are set, impact might be minimal and implementation may drag on for many years. You may consider a different approach that enhances impact and generates economies of scale and the enthusiasm of the population:

1. Focus the development plan on 2-3 core activities per sector.
2. Pilot trials in 2-3 villages to experiment, build up experience and identify the best approach.
3. After testing and evaluation, scale-up the village experience into a district-wide approach.
4. Document the method in manuals and technical leaflets for extension.
5. Train the relevant people at ward and village level.
6. Put in the full package of human and financial resources.
7. Generate political support (councillors, District and Regional Commissioner) to reach a critical mass.
8. Phase out the activity once successfully implemented in 2-4 years.
9. Plan for the next set of core activities according to the same steps.

Compare budget ceilings to the budgets of your prioritised activities. Do they match? Three scenarios are possible, each requiring different measures from your side:

- Budget ceilings match directly with the total budget of prioritised activities. This is the easiest but most improbable scenario. No measures need to be taken.
- Budget ceilings are higher than the total budget of prioritised activities. You may consider including activities of lower priority. Give preference to activities proposed by villagers.
- Budget ceilings are lower than the total budget of prioritised activities. This is the most common and most difficult scenario. You will need to eliminate some proposals from your list. For this, rank all activities in order of priority following the suggestions given in Box 23.

⁵ This logic refers to the logical relation between various programme objectives, as normally reflected in the log-frame'. Please refer to Chapter 8.2.1 for further details.

Box 23: Suggestions for eliminating activities to balance budgets

- Give preference to proposals submitted by villages!
- If you need to select amongst proposals for the same activity, determine the single most important criteria for ranking.
- For example, for classroom construction, consider the current pupil-classroom ratio of each school requesting extension of classrooms; for environmental activities, you may consider the extent of land/soil degradation. At another level, district policy may give higher priority to poorer areas, or areas with higher population density so that activities can benefit more people.
- Rank all proposals according to the selected criteria. Add up the budgets of the highest ranked proposals until the budget ceiling has been reached. In the example below, activities 1 to 54 (in bold) can be accepted up to a total of TZS 160 Mil. Activities beyond this amount are dropped or postponed to the next year.

<i>Activity: construction of classrooms</i>			
<i>Criteria for ranking: current pupil-classroom ratio of primary school</i>			
<i>Total budget available: Tshs 160 million (PEDP)</i>			
School/Village	Pupil-Classroom Ratio (No of pupils in one C/room)	External budget requirements (TZS)	Cumulative budget requirements (TZS)
School 1	83	3,500,000	3,500,000
School 2	75	1,750,000	5,250,000
School 3	75	3,500,000	8,750,000
.....
School 53	66	1,750,000	154,000,000
School 54	64	5,250,000	159,250,000
School 55	63	1,750,000	161,000,000
School 56	63	3,500,000	164,500,000
Etc.			

Before proceeding with the consolidation into the actual district development plan, all decisions taken as part of the assessment have to be recorded. You may use the suggested format for part 3 of the assessment form given in Table 16. Proposals that had to be dropped because of resource constraints are submitted to the DPLO, together with their assessment forms.

Detailed plans and budgets need to be made for those activities that have been accepted, in line with stipulations of Central government sector programmes and other donors.

Table 16: Part 3 of assessment form: example of prioritisation and ranking

Activity: Construction of Bukondo Dispensary	
Location: Bukondo Village	
Source of proposal: VDP: YES	Others (specify): NONE
Funding: Self-financed: ZERO	Request for district support: IN FULL
PART 3. PRIORITISATION AND RANKING	
Following the prioritisation and ranking process, the proposal has been:	
<input checked="" type="checkbox"/> Accepted	<input type="checkbox"/> Rejected
<u>Reasons for above decision:</u>	
<i>In line with the Strategic District Development Plan, construction of health infrastructure receives high priority. Although available funds do not permit approval of all proposals for dispensary construction, Bukonda Dispensary ranked higher than other proposals, in terms of the potential number of people to be served (estimated at 26,500).</i>	
Date:	Signature: (Chairman of development cluster)
.....	
<u>Checked/Approved:</u>	
Date:	Signature (DPLO on behalf of DED)

6.5 Preparing sector plans

The approved development activities need to be consolidated using the format of Table 17. This table follows the main elements of a logical framework (refer to Chapter 8.2.1) and can be filled out for each sector. When plans are summarised into one framework, it becomes easier to check for overlaps and gaps. Information on strategic objectives is derived from the Strategic District Development Plan. The main activities approved can be included under outputs. Information on specific (sub-) activities can also be found in the approved plans and proposals. Indicators and means of verification refer to what tells you whether you are successful and how you will measure this. This is discussed in more detail in Chapter 8.

6.6 Preparing sector development budgets

The quality of the district comprehensive budget will entirely depend on the quality of the sector development budgets. The Development Clusters need to ensure that sector budgets are properly done to avoid a lot of unnecessary work during consolidation.

Use spreadsheets for the final preparation and consolidation of sector development budgets (Box 24). If budgets are prepared as word processing files, the planning workload increases needlessly. Training heads of departments and secretaries in the use of spreadsheets is an investment that will definitely pay off. (see Chapter 10)

A typical budget for one output is shown in Table 18. Annex 1 gives you the format for the detailed budgeting that forms the basis of the figures such as in Table 18. A complete Excel workbook is available for your use on the CD-ROM accompanying this guide.

Activity budgets, once calculated, need to be added up to find the output budget. Similarly, related output budgets need to be added up to find the sector budget. All this is done automatically if you use spreadsheets correctly. Once again, compare aggregated budgets with the budget ceilings and budgetary requirements of different programmes and donors. Do they still match? If not, a new round of adjustments is necessary: activity budgets may need to be reduced or specific cost categories may need to be adjusted. Some programmes, for example, put budgetary limits to cost categories such as operational or training costs. Can cost

efficiency be improved, e.g. can motorcycles replace cars? Are allowances correctly calculated, or can they be reduced? Continue to make adjustments in a transparent manner until all budgetary requirements are met.

Box 24: Advantages of using spreadsheets

- Standard costs can be entered through formulae and the computer calculates the expenditures automatically. There is no need to compute expenditures by hand.
- The computer does all the mathematical operations. Calculation errors are avoided.
- Formats of previous years can be used thus reducing the workload considerably.
- Through the use of formulae, different scenarios can be tested at the push of a button. This helps to analyse the impact of costs in relation to budget ceilings, and it is easy to make the budget balance.
- Individual spreadsheets of output budgets can be linked to each other so that changes are automatically adjusted in the sector and overall district budget. There is no need for typing everything all over again.
- Budgets can be sorted on official government codes to see whether ceilings (e.g. operational versus investment costs) are respected.
- Budgets can be sorted per donor or programme. It is therefore relatively easy to compile budgets according to the requirements of PO-RALG (MTEF), CG sector programmes or other donors. Controls can be built-in to verify the mathematical correctness of budgets.
- Budget sessions generate many drafts and leave a bulky trail of paper. Spreadsheets can print the date automatically at the page footer, helping you to trace down the latest version.

6.7 Final consolidation of the CDDP

The Comprehensive District Development Plan and budget can be compiled from the sector and cluster planning tables and budgets. This is the task of the DPLO. Start by reviewing the sector plans and budgets prepared by the development clusters. Look at coherence and consistency. Check whether all requirements by donors, central government programmes have been properly addressed. Review budgets on cost efficiency. Usually, the following budget items require critical scrutiny.

- Office expenditure: operational and administrative costs in relation to investment costs.
- Unit costs that should be in line with prevailing market costs. A detailed budget whereby costs are calculated in terms of feasible targets (villages visited, people trained, classrooms constructed etc.) will help to make realistic estimates.
- Allowances in view of specific job requirements. Adhere to a clear policy.

Table 17: Format of Sector Development Plan**Result Area (Cluster): E.g. Education Sector: Primary Education Year: 2004/5**

		Indicators/Targets		Means of Verification		Assumptions				
Strategic objective or purpose	<i>To improve the quality of- and accessibility to primary education</i>	<i>See Chapter 8</i>		<i>See Chapter 8</i>		<i>See Chapter 8</i>				
Outputs		<i>See Chapter 8</i>		<i>See Chapter 8</i>		<i>See Chapter 8</i>				
1.	Construction of primary school classrooms	<i>See Chapter 8</i>		<i>See Chapter 8</i>		<i>See Chapter 8</i>				
2.	Construction of teachers houses									
3.	Instructional material available									
4.	Improved School management									
5.	In-service training of teachers									
6.	School libraries									
Activities		Indicators	Means of Verification	Location	Responsible Person	Implementation Period				Remarks
						I	II	III	IV	
<i>Activities to realise Output 1 primary school class rooms</i>										
1.1	Conclude MoU with village	<i>See Chapter 8</i>		Village A	DEO	X				After signing MoU operational planning to be finalised.
1.2	Collect stones etc (communities) (according to BoQ and cost-sharing arrangement)	<i>See Chapter 8</i>		Village A	Village Chairman VEO School Head		X			Capacity of village should be closely monitored. Assistance if needed.
1.3	Supervision			Village A	DEW					
	<i>etc.</i>					X	X	X	X	Work planning technical staff DEO/DEW jointly
<i>Activities to realise Output 2 Teachers houses</i>										
2.1										
2.2										
2.3	<i>etc.</i>									
<i>Activities to realise Output 3, etc.</i>										
3.1										
3.2										
3.2	<i>etc.</i>									

Note: Activities proposed in VDPs are often similar to Outputs in this consolidation form.

Table 18: Example of summary sector budget (Using Microsoft Excel spreadsheet)

Sector: Primary Education

Year: 2004/5

Output Code (1)	Description of Outputs (2)	Financed by (in '000 Tshs):						% of Grand Total (10)	
		District Council (3)	Community (4)	CG Subsidy (5)	Sectoral Progr. (6)	ABPs (7)	Others (8)		Total (9)
According to MTEF Requirements	Construction of Classrooms	0	153.500	0	245.000	248.000	24.500	671.000	69,3%
	Construction of Teacher's Houses	15.500	75.000	0	0	138.000	0	228.500	23,6%
	Improved Availability of Instructional Materials	5.430	5.650	0	0	33.450	0	44.530	4,6%
	Improved Management of Primary Schools	0	284	0	8.397	0	0	8.681	0,9%
	In-service Training of P/School Teachers	0	0	2.450	0	1.350	0	3.800	0,4%
	Establishment of P/School Libraries	0	5.600	0	0	0	5.650	11.250	1,2%
Total		20.930	240.034	2.450	253.397	420.800	30.150	967.761	100,0%

- Transport costs. A map with an overview of the distances between the villages in the district is helpful.
- Lump sum amounts.

Queries are sent back to technical departments/ Development Clusters for clarification. Final consolidation starts only after all queries have been satisfactorily addressed.

The approved set of planning tables and budgets per sector form the backbone of the CDDP. They summarise the plans of the different development actors to reach the agreed objectives, how they relate to each other, how much they will cost and how long it will take. For the tables to become understandable and accessible to others, you need to explain them. This means you need to write a narrative text to which the tables can be annexed.

A recommended format for the Comprehensive District Development Plan is given in Box 25. A large part of the narrative text can be prepared by the Development Clusters, particularly Chapter 4 and main sections of Chapter 6. But the DPLO remains responsible for final review and editing. It is of utmost importance that those involved in writing are not overburdened with other tasks and responsibilities. Make sure that the DED authorises the time required for those involved in plan writing.

6.8 Presentation and approval of the CDDP

The draft CDDP needs to be channelled to the various committees of the District Council for presentation, review and approval. This process is time consuming in view of the meetings involved.

Each meeting requires careful preparation, not only by the DPLO, but also by members of the Development Clusters. The following needs to be done to get formal approval of the CDDP:

- Presentation of the draft CDDP to the District Management Team and the District Advisory Council for final discussions and review.
- Revision of CDDP, based on DMT/DAC recommendations, if required.
- Presentation of draft CDDP to District Council standing committees (finance & planning, social services, economic affairs).
- Revision/fine-tuning of CDDP based on standing committee recommendations, if required.
- Submission of draft CDDP to Regional Secretariat for comments and compliance check with national policies.
- Presentation of final draft of CDDP to the Full Council for approval.

In order to have successful meetings with the various actors:

- Present the CDDP in Ki-Swahili.
- Circulate the CDDP at least one week before the scheduled meeting, so that everybody has time to study the documents and note down their comments.
- Summarise main features of the CDDP per cluster with a brief explanation (for the villagers) also in terms of tangible results.
- Present a short summary of the complex budget.
- Make use of audio-visual equipment (e.g. overhead projector).

Box 25: Format for the Comprehensive District Development Plan document

Title, sub-title
Preface by chairperson
Table of Contents
Abbreviations
Map of the district
1. Introduction (<i>describes the consultative process to arrive at the CDDP</i>)
2. District profile (<i>gives a brief introduction to the district e.g.: geography, demography and ethnicity, administration, natural environment: agro-ecological zones and land use, economy, special issues (e.g. refugees)</i>).
3. Strategic framework for district development (<i>Vision, mission, strategic objectives per main result areas (clusters), priority outputs; implementation strategies (involvement of communities, role of NGO and private sector)</i>)
4. District development plan per development cluster:
o Description of cluster and respective sectors (<i>baseline data, opportunities and obstacles</i>);
o Overview of actors and programmes (<i>Central Government, NGOs, donors</i>)
o Review of past performance: strengths & weaknesses
o Priorities & justification; planned outputs and activities
o Gender considerations
o Risks (<i>e.g. absorption capacity of villages, human resources, security, different donor approaches</i>)
5. District development budget
o Summary of district development budgets
o Analysis of budget against budgetary requirements per financier
ANNEX
Detailed Comprehensive District Development Plan
Detailed Comprehensive District Development Budget

6.9 Informing villages and other development actors

Once the Full Council has formally approved the CDDP, you need to inform villages and other actors, also those not part of the district council establishment, on the status of their plans and proposals. Design a standard letter for all actors. For each actor – be it a village or NGO – annex a summary of the assessment results for all activities (in 3 categories: approved, approved but modified, and rejected). Present the reasons for modification and/or rejection in a clear and transparent way (see Box 16).

6.10 Final considerations

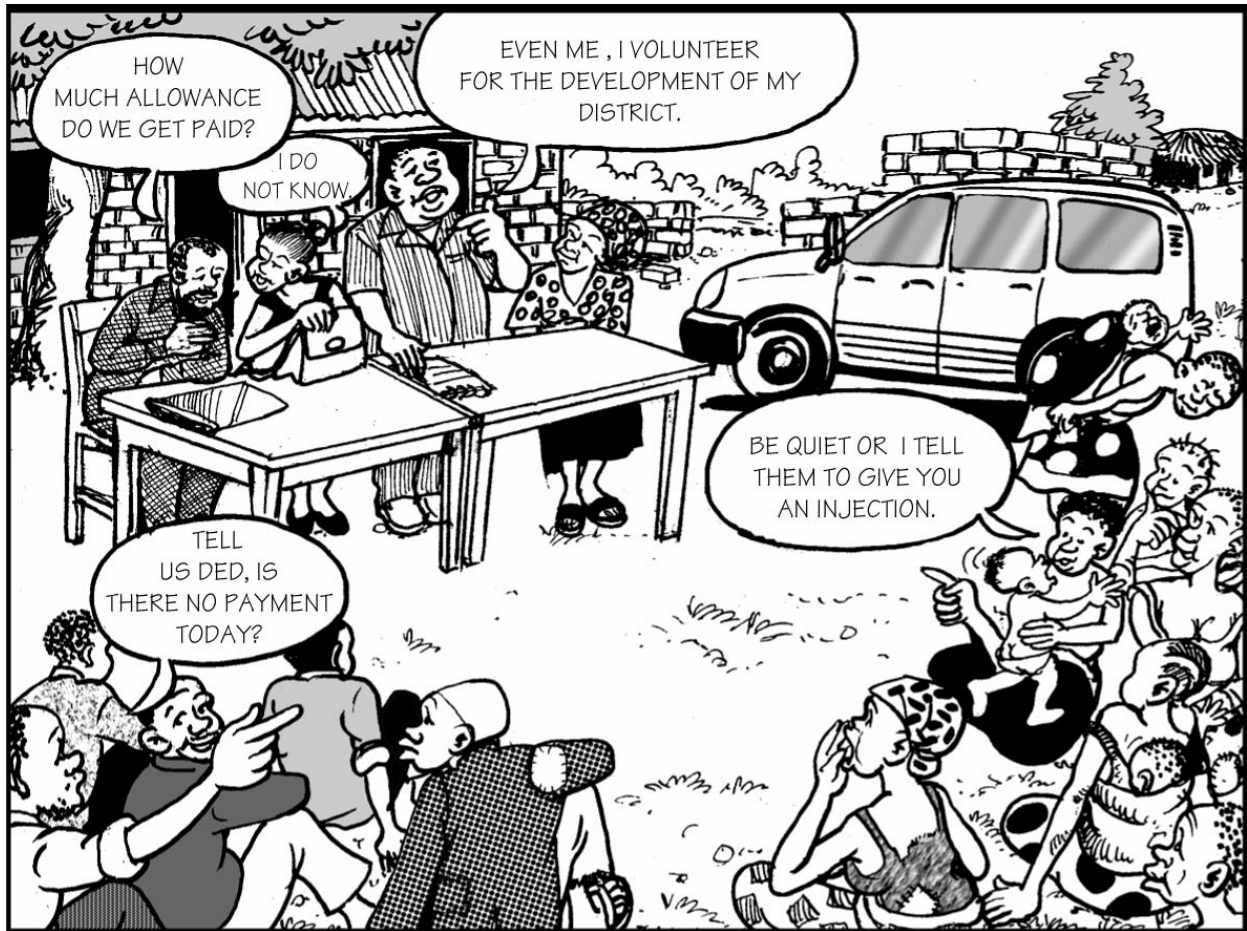
Many programmes and donors require specific plan and budget formats. The formats recommended in these guidelines can easily be amended to fit these requirements, although it will give you extra work. At present, this is unavoidable but make sure to submit the final CDDP too. The document may well convince them to do away with their own requirements and to accept the CDDP.⁶

⁶ A new National Planning and Reporting system is currently under development by PO-RALG – the LG-PlanRep system. PlanRep is a one-stop database in Access where all relevant data regarding planning and reporting can be stored, analysed and filtered according to requirement. Since PlanRep is based on e.g. DRDP experiences, data input

The Local Government Reform Programme requires you to compile a medium-term plan and budget framework annually, covering both the development and recurrent budgets (MTEF: Medium-term Expenditure Framework). The required format for development expenditure is very similar to the format used in the CDDP – it needs no revisions. However, MTEF guidelines do require District Councils to develop forward budgets for a three-year period. The budgets for the second and third year are indicative – try to distil indicative trends on budgetary requirements from the 3-year VDPs.

It is advisable to develop the recurrent budget after finalising the draft development budgets. This is because recurrent expenditure (such as maintenance of capital investments) is often linked to your specific development interventions.

requirements will probably be very similar to what is advocated in these guidelines.



*Successful participatory planning is steered by commitment for development.
'Allowance based planning' frustrates village ownership and dedication.*

7. IMPLEMENTING THE COMPREHENSIVE DISTRICT DEVELOPMENT PLAN

7.1 Introduction

After an extensive planning process it all comes down to a timely and disciplined implementation of the Comprehensive District Development Plan. Failing to do so will undermine credibility of the planning process and eventually erode participation and interest of actors. This chapter shows how you can contribute to a smooth implementation by giving suggestions on how to:

- Select the best implementation approach
- Arrive at implementation work plans and agreements
- Ensure participatory implementation
- Delegate financial administration

7.2 Selecting an implementation approach

Selecting the most viable approach for implementation of development activities is crucial for success. The central question here is: “Who will do what”? Generally, the role of the councils has changed in the last few years from that of implementer to coordinator and supervisor. Various options are now open for implementation.⁷

Villagers themselves can be the main implementers of many activities. They may do this with or without the help of a contractor. If villages have requested for (financial) assistance from the district, supervision and guidance can be provided by the relevant department. If well organised, implementation by villagers reduces the work load at the district level and further increases ownership at the village level.

In villages, the actual implementer can be an existing community group or community-based organisation (CBO), such as a water user group, a school committee, a church group, or a farmer extension group. If such a group does not exist for the foreseen activity, the village government will delegate the implementation to the relevant Village Standing Committee. The chosen group will prepare the work plan, timetable and responsibilities. It will be in charge of the

implementation and logistics. Charging a CBO with the job will build its capacity and will ensure proper operation and maintenance. The CBO will meet as often as is deemed necessary to monitor the progress of the activity and keep records of its findings. It will liaise with the Village Government and Standing Committee for coordination and transparency.

Alternatively, you may choose to carry out the implementation by district staff, as in the case of training and awareness raising. Questions you then have to ask yourself are:

- Is there sufficient staff in the District Council with the necessary expertise?
- Do they have time, over and above their routine responsibilities?
- Is the activity in line with their regular tasks?
- Are implementation and supervision responsibilities separated so that quality is assured?

If most of these questions are answered with ‘no’, outsourcing and sub-contracting to the private sector or NGOs may be the better option. District procedures for outsourcing and sub-contracting need to be followed. If substantial contract sums are at stake, you need to involve the District Tender Board. Alternatively, technical staff may be ‘loaned’ from other departments.

In choosing the implementation strategy, consider cost efficiency, benefits to the target group, sustainability, feasibility and risks, probability to get results, and organisational and institutional issues. Be flexible and make choices. Be aware that implementers may not clearly understand the link between participatory planning and participatory implementation. Likewise, they may not all be equally equipped with participatory methods and techniques. Therefore, ensure that for the implementing actor you choose the best and train the rest.

7.3 Preparing implementation work plans and agreements

Knowing who is supposed to do what, your implementation strategy, the chosen implementers of all activities need to prepare detailed implementation work plans. The heads of technical

⁷ A reference manual for Procurement and tender procedures for LGAs, based on Public Procurement Act 2001, is currently being developed by LGRP in collaboration with the DRDP.

department will supervise this while final approval is with the DPLO.

Even when a given activity has several financiers, only one work plan is prepared, taking into consideration the possible different requirements of the financiers. The work plan is drafted in the form of a contract. The bill of quantities, drawings and lists of village contributions that were prepared in the planning stage are attached to the work plan.

The implementation work plans related to specific department are collated into a department or cluster work plan, showing who is responsible for what and when. This permits the development of a simple supervision schedule, which is prepared by the head of the department concerned. Copies of the work plans should be given to the DFT for co-ordination purposes and to the district treasurer for financial management. The preparation of a realistic and concrete work plan is a pre-condition for the actual release of funds.

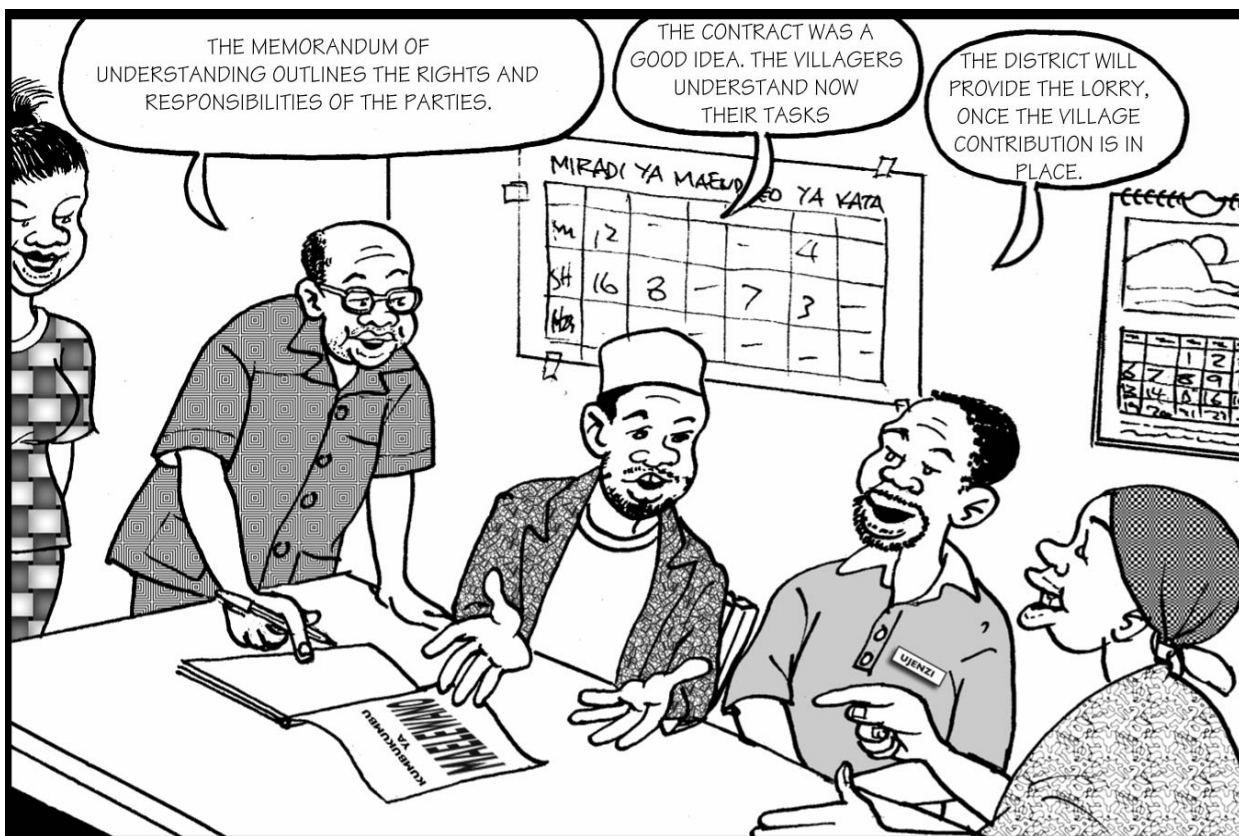
Once the work plan has been completed, the main agreements between village governments and the district will be formalised through a Memorandum of Understanding (Box 26). This confirms the equal partnership between district and village and builds ownership at the village level.

Box 26: The Memorandum of Understanding

A Memorandum of Understanding (MoU) is the formal expression of an agreement between two or more parties. It spells out in detail who does what, when and how. All inputs of the parties are usually indicated in monetary terms. A MoU may include agreed conditions such as deadlines, penalties, etc. All parties sign the MoU. Although not legally binding, this agreement may be used in settling disagreements or disputes that may arise.

Usually, a MoU covers the following topics:

- Name of partners who enter into the agreement
- Responsibilities of each partner
- Technical details (i.e. BoQ of construction works, maps)
- Work plan for the implementation of activities (time schedule, who is responsible for what, quantitative and qualitative indicators)
- Schedule for the release of assistance for implementation
- Supervision modalities
- Administrative procedures and reporting requirements
- Penalties
- Procedures for settling disputes
- Signatures of parties



An MoU is important to formalise the partnership between the village and the District Council.

The clauses in the MoU should not be too strict. However, they should anticipate possible complications, and provide alternative solutions in the event they occur. A good MoU also keeps all parties alert (Box 27).

Box 27: Putting a MoU to good use

When two villages, each on its side of the river, had planned to build a drift, the District agreed to co-fund and to provide three lorries for transportation. A MoU was concluded indicating requirements, division of tasks, deadlines, etc. As the drift was going to be a big one, the villages had to prepare 900 lorry loads of stones. The deadline for the delivery of stones was 30 August as it would give the District Engineer time to finish the structure before the onset of the rains in December. Understandably the engineer was worried about this deadline, and so he included a penalty clause in the MoU: "...for every day the villages are late with the stones, a penalty of TZS 20,000/- will be charged." By doing so, the engineer could hire labourers to do the job in the event the village would fail to deliver. One day, the three lorries did not turn up to transport the stones and the two Village Chairmen were quick to send a bill to the District Engineer charging him TZS 60,000 for renegeing on the agreement. A practical joke that ended with a laugh and the effect that the lorries were back the next day. They completed the drift in record time and it now connects two regions. Thanks to two villages with their diligence and creativity, and an engineer who felt obliged!!

important. Release of funds should be linked to financial reporting. Delayed reports mean delayed funding. It is important to ensure that the appropriate financial administration systems are in place, working and adhered to. Within the District Council, this is the responsibility of the Office of the Treasurer.

Villagers should be given a stake in the financial management of their own activities. This improves transparency and builds up capacity within the village (Box 28). It may even turn out to be cost saving when villagers are prepared to contribute a greater part than was budgeted for, or when they opt for less capital investment, fearing the high burden of maintenance. But villagers should have the power to decide on how they wish to spend the money thus saved. Encourage villages to keep their own records. If not trained to do so, train them! Ideally, the relevant implementation group in the village should include a person with an active interest and talent for bookkeeping (store keeping, finances, etc.). If this person is unfamiliar with the matter, training should be considered, possibly by someone from the accounts section of the District or the Community Development or Cooperatives Department.

7.4 Participatory implementation

The key factor that will ensure success of implementation and sustainability of the activity is active participation of villagers involved. This should be relatively easy after their active involvement during the planning process of the VDP. Participatory implementation of activities will follow the agreed work plan and MoU, also produced in a participatory way.

Note that each sector often has its own sector-specific participatory approach. Agriculture has *farmer-led extension and participatory technology development*. Irrigation and drinking water supply probably applies *participatory water management*. Health has its *Participatory Hygiene and Sanitation Transformation* (PHAST). Make sure that the respective technical departments or other implementers are familiar with the relevant participatory approach for the sector and apply these consistently during the implementation. This will further enhance village interest and enthusiasm to participate in its own development.

7.5 Delegation of financial management

For any development project, sound and transparent financial administration is extremely

Box 28: Positive experiences with delegated financial management

Delegation of financial responsibility to villages has encountered much scepticism; the level of training would be too low to handle accounts, it would only increase embezzlement, etc. However, the Primary Education Development Programme 2003 review observed that Village School Committees generally administered funds better, as compared to District Education Departments! The secret is that decentralised financial management involves more actors, ensuring better supervision.

Effective decentralised financial management can be realised by:

- Informing all actors and the villages about approved budgets and expenditure against budgets. Don't limit this information only to village leaders, but make use of public notice boards accessible to the general public. Make sufficient number of copies of the development plan and distribute widely among stakeholders at village ward and district level.
- Creating checks and balances through formal delegation of financial supervision and audit functions. For instance, teachers have to account to school committees, who in turn are accountable to the village governments and WDCs.

- Carrying out regular external audits, both financial and technical. Publishing the audit results and discussing these with relevant bodies such as village governments and school committees.
- Providing villagers with simple training in financial administration.
- Using the carrot and stick approach: e.g. proper financial management is rewarded with increased funding for the next year, poor financial management is immediately penalised.
- Training women in financial administration and preferably entrusting them with the finances, as women are usually more trustworthy and conscientious with money than men.

With the ongoing local government reform and increased donor focus on poverty alleviation, more financial and implementation responsibilities will be delegated to the villages and CBOs in the future. As such, it is good to prepare the villagers to take up these responsibilities.

7.6 Staying on the right track

No doubt, while trying to implement such a district development plan you will encounter certain obstacles and constraints. Here are some final, general, suggestions to help you stay on the right track:

- Be pro-active: seek active collaboration with other development partners. Do not assume that others will take the lead, even though it is your job to promote and encourage them to ultimately take the lead.
- Use clear work plans: work plans as described above will help you and your development partners to prevent many problems and misunderstandings.
- Prevent bureaucracy and red tape.
- Avoid ad-hoc interference: with good planning and preparatory work, you will be able to foresee many of the problems that may interrupt or stagnate the process. Therefore, plan in such a way that they can be dealt with in time. Structural ad-hoc changes during the implementation process should be avoided.



Fostering checks and balances at all levels will enhance the credibility of village and district leaders.

- Deal with corruption: if you follow this handbook, you will find that the entire process, from planning to implementation to evaluation, calls for a high degree of transparency. It is such transparency that will prevent corruption. If corruption becomes apparent at the village level, let the village deal with it. They are better able to cope with it, certainly if it affects them directly. If it happens in your own environment at the District Council, follow the standing rules and do not hesitate to report the matter to the DED or District Manpower Management Officer.
- Be disciplined: you cannot expect others to act in a disciplined manner, if you do not show it yourself! Your success as a planner depends on your own discipline and integrity. While the DED is often regarded as the person who has ultimate responsibility for Council affairs, do not forget that the DED in turn holds you responsible for planning and co-ordination of the development activities. So, be prepared!

