**FACTORS INFLUENCING THE PERFORMANCE OF MONITORING AND EVALUATION SYSTEMS IN TANZANIA: A CASE OF TANZANIA REVENUE AUTHORITY**

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**A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE DEGREE OF MASTER OF ARTS IN MONITORING AND EVALUATION (MAME)**

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# CERTIFICATION

The undersigned certifies that he has read and hereby recommends for acceptance by the Open University of Tanzania a dissertation entitled; “Factors Influencing the Performance of Monitoring and Evaluation Systems in Tanzania. A case of Tanzania Revenue Authority” in partial fulfillment of the requirements for the award of Degree of Master of Arts in Monitoring and Evaluation (MA M&E).

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Dr. Timothy Lyanga

(Supervisor)

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# DECLARATION

I, Joseph A. Arbogast, declare that, the work presented in this dissertation is original. It has never been presented to any other University or Institution. Where other people’s works have been used, references have been provided. It is in this regard that I declare this work as originally mine. It is hereby presented in partial fulfilment of the requirement for the Degree of Master of Arts in Monitoring and Evaluation (MAME).

………………………………….

Signature

…………………………………

Date

# DEDICATION

This work is dedicated to my lovely wife Dorice, my daughter Dorcas and my son Juan for their tireless encouragement and an endless support.

# ACKNOWLEDGEMENT

First, it is my pleasure to thank God the Almighty for life and energy which help me to write this study successfully during the entire pursuit of my Master’s degree in Monitoring and Evaluation. Secondly, I extend my sincere appreciation to my supervisor, Dr. Timoth Lyanga for his precious advice and tireless support since the stage of proposal writing to the completion of this dissertation. Also, my deep appreciation goes to my parents, brothers and sisters for their love, patience and support throughout my study. Likewise, I wish to thank all my friends, colleagues and classmates who in one way or another made this study possible.

Again, I acknowledge inputs from Tanzania Revenue Authority members of management and staff for their inputs as they make the process of data collection much easier than expected. The preparation of this report involved much efforts of consulting many offices within Tanzania Revenue Authority for the aim of acquiring relevant data.

# ABSTRACT

This study was basically aims to examine factors influencing the performance of M&E systems in Tanzania the case of Tanzania Revenue Authority. The objectives of this study were first to examine the influence of human capacity for M&E performance in TRA, second objective was to assess the influence of management on performance of M&E system at TRA, and finally was to assess the stakeholders’ involvement for performance of M&E systems at TRA. A total of 50 respondents from M&E department were purposively selected from Tanzania Revenue Authority. The study employed mixed method both qualitative and quantitative and data was analyzed by using IBM SPSS. The findings revealed that, M&E staff at Tanzania Revenue Authority has adequate knowledge on M&E system operations and were continuously received training to update their skills and knowledge on M&E system operations, also notified that management had vital influence on the performance of M&E systems at Tanzania Revenue Authority. The study found that there was low degree of stakeholders’ involvement in design, implementation and evaluation of the M&E systems at Tanzania Revenue Authority. Hence, the findings show that stakeholders’ views were not sought and not involved in planning, data collection, implementation and evaluation of M&E systems performance. The study recommends to offer training sessions both formal and refresher trainings to the M&E staff in order to update the skills and knowledge. Again, it was recommended that management should be improved by involving both top and line managers in supervision of M&E systems. Finally, stakeholders should be involved in all stages of M&E system operations for the aim of improving performance.

Keywords: *Factors, Performance, Monitoring and Evaluation, Revenue Authority.*

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# LIST OF ABREVIATIONS

HoD Head of Department

MES Monitoring-Evaluation Systems

M&E Monitoring and Evaluation

MTSPBM Medium Term Strategic Planning and Budgeting Manual

NGO Non-Government Organization

PSMEP Public Service Management and Employment Policy

RBM Result Based Management

ToC Theory of Change

TRA Tanzania Revenue Authority

UK United Kingdom

UNDP United Nations Development Program

URT United Republic of Tanzani

# CHAPTER ONE

# INTRODUCTION

# 1.1 Overview

The chapter covered the background to the study, statement of the research problem, research objectives and research questions, relevancy of the study and organization of the report.

## **1.2 Background of the Study**

Watson (2006) Monitoring and Evaluation is the systematic process of gathering, processing, analyzing, interpreting, and storing data and information thereby setting into motion a series of managerial actions for the purpose of ascertaining the realization of set objectives and goals. Kusek et al., (2004) argued that monitoring and evaluation has been in existence since the ancient times, although, today, the need for monitoring and evaluation systems as a management tool to show performance has grown with demands by stakeholders like government, NGO’s, private sectors and business companies for accountability and transparency.

The earliest monitoring and evaluations were applied in the field of education as a means of evaluating performance in schools and the personnel when human capital was identified as a key factor in industrial production process (Guba, 1989). This led to the development of monitoring and evaluation as a distinct field of professional practice aimed at monitoring and evaluating large scale development programs and projects (Kusek, 2004). While early monitoring and evaluation purposes mainly focused on supporting decisions and the generation of knowledge concerning effective human action, a new role gradually emerged (Makera, 2012).

Simister (2009)Monitoring and Evaluation (M&E) system represents all the things that need be undertaken before, during and after programme implementation, in order to track and measure progress (and success) in achieving the goal. Sometimes many people tend to use the terms ‘M&E system’ and ‘M&E Plan’ interchangeable. Pasanen et al., (2016) literature shows that there are many different ways and steps to develop M&E system.  There is not a best (or one) way to develop M&E system. The system that is ultimately developed ought to fit organization’s context, needs and purposes.

According to Martin et al., (2011) monitoring and evaluation (M&E) are essential components of results based management. Results-based management involves deliberately gathering empirical evidence in order to know the extent to which intended results are being achieved so that modifications to the design and delivery of activities can be made to improve and account for performance in achieving intended outcome. Mayne (2007) organizations successfully adopting results based management (RBM) ought to have appropriate systems and procedures for monitoring and evaluation in place that collectively constitute an RBM regime.

Monitoring and evaluation normally recognized as an essential component in project management functions (Khalid, 2002). Business organizations considered monitoring and evaluation system as a powerful management tool that can be used to help government and non-government policymakers, donor/funding agencies, and decision makers track progress and demonstrate the impact of a given intervention (Rist et al, 2004). Primarily, Monitoring and Evaluation as a management strategy was seen as the last step in the project cycle. However, current project management or development practitioners have identified Monitoring and Evaluation as a crucial aspect which should be evident throughout the lifecycle of a project (UNECA, 2010).

Makubi et al (2018) in Tanzania Revenue Authority (TRA) monitoring and evaluation is a powerful management tool that used to improve degree of result achievement and respond effectively to stakeholders and other development partners growing demands for better performance and delivery of tangible results. In recognition of the importance of monitoring and evaluation systems in providing continuous flow of information on performance feedback to policy and decision markers, the Tanzania Revenue Authority (TRA) adhered to the Public Service Management and Employment Policy (PSMEP) 1998 (as revised 2008) that identified the need for Public Institutions to have in place good M&E Systems, in order to be able to anticipate and solve management problems and respond to stakeholder’s demands.

In line with the above policy, Tanzania Revenue Authority (TRA) has implemented policy, structural, institutional reforms and strategies for the purpose of strengthening the monitoring and evaluation function in the departments and its operational units. These included, amongst others, installation of performance management systems in development of the Medium Term Strategic Planning and Budgeting Manual (MTSPBM) which led to the improvement of revenue collection country wide.

Despite the facts that monitoring and evaluation systems improve task of revenue collection in Tanzania still there were some factors which influenced its performance. Yet there was limited research in Tanzania concern factors influenced the performance of monitoring and evaluation systems particularly in Tanzania Revenue Authority (TRA) for the purpose of improving revenue collection task in Tanzania.

## **1.3 Statement of the Research Problem**

Government parastatals ought to have monitoring and evaluation system in order to accomplish desired goals. However, most of the parastatals in Tanzania carry out monitoring and evaluation because it is a requirement from the stakeholders. Despite the necessity for effective M&E systems, there are very few people in Tanzania’s governmental parastatals with the necessary skills and capacity of designing and implementing M&E activities (Emmanuel, 2015).

Dobi (2012) observed that Monitoring and Evaluation systems in many government institutions were still not of good standards whereas attention given to monitoring and evaluation was not satisfied through ought the government financial year. Without having proper monitoring and evaluation systems in place it was not possible to determine the outcomes and appropriate measures to improve the targeted outcomes (World Bank, 2011). Due to this problem the study was seek to assess factors influenced the performance of Monitoring and Evaluation systems in Tanzania Revenue Authority (TRA).

## **1.4 Research Objectives**

This study was guided by one general research objective and three specific research objectives. These objectives are described hereunder.

### **1.4.1 General Research Objective**

The main objective of the study was to assess factors influenced the performance of monitoring and evaluation system in Tanzania Revenue Authority.

### **1.4.2 Specific Research Objectives**

1. To examine the influence of human capacity for M&E performance in Tanzania Revenue Authority.
2. To assess the influence of management on performance of M&E systems at Tanzania Revenue Authority.
3. To assess the stakeholders’ involvement for performance ofM&E system at Tanzania Revenue Authority.

## **1.5 Research Questions**

The study was guided with three specific research questions. These questions are described hereunder.

### **1.5.1 Specific Research Questions**

1. How human capacity for M&E influence performance of M&E system in Tanzania Revenue Authority?
2. In what ways does management influence performance of M&E systems at Tanzania Revenue Authority?
3. To what extent do Stakeholder’s involvements affect Performance of Monitoring and Evaluation systems at Tanzania Revenue Authority?

**1.6 Scope of the Study**

Monitoring and evaluation was a major challenge in developing countries like Tanzania in which many organizations both public and private lack proper monitoring and evaluation systems. The study was conducted in Tanzania Revenue Authority (TRA) head quarter at Dar es Salaam to assess the efficiency of M&E systems across its departments when implementing its core task of revenue collection in Tanzania.

## **1.7 Significance of the Study**

The study wills be useful to several stakeholders including the management of the Tanzania Revenue Authority (TRA), Central and Local Government of Tanzania, future researchers and academicians. M&E systems were a new area that emerged with the calls for result-based management (RBM) and or performance related management (PRM). The study will add to the small existing body of literature on the subject. To the project managers and other business organizations the study will aid in improvement in terms of performance of M&E systems. It is important for the project managers to understand the changing nature of monitoring and evaluation to the implementation of various projects and policies.

The study particularly will help TRA staff, stakeholders and project managers in a better understanding of the Monitoring and evaluation systems and how to improve them to meet the expectations of the stakeholders, as well as provide valuable information for future interventions. The study informs Tanzania government to generate policies to set up an effective Monitoring and evaluation systems, and show how Monitoring and Evaluation can be used as a powerful tool to improve the way governmental parastatals and stakeholders can achieve greater accountability and transparency. The study will be very crucial to NGOs, business stakeholders, project managers and project management students who are involved in the designing and implementation of result-based Monitoring and evaluation systems.

**1.8 Limitation of the Study**

The limitation in this study was to obtain the relevant literature from Tanzania as the number of writings concern M&E system was very limited. Also, due to nature of the study accessing data from Tanzania Revenue Authority offices was a challenge to accomplish the study. Further more time limit was a big challenge. Since the researcher was in high demand to complete his studies; the researcher has to work an extra time.

## **1.9 Organization of the Research Report**

The research report was organized into five chapters whereby chapter one was sub-divided into several sections includes background to the study, statement of the research problem, research objectives, research questions, relevance of the research and organization of the study. Chapter two was divided into literature review overview, conceptual definitions, critical review of supporting theories, critical review of the relevant empirical studies, research gap identified, conceptual framework, theoretical framework, and summary of the literature.

Chapter three includes chapter overview, research strategies, survey population, and area of the research, sampling design and procedures, variables and measurement procedures, methods of data collection, data processing and analysis, and expected results of the study. Chapter four has been categorized into four subsections; overview, and response returning rate, demographic information of the study participants and presentation of findings based on each research objectives. Lastly chapter five presents Summary, Conclusion and Recommendation based on the findings which have been presented and discussed.

# CHAPTER TWO

# LITERATURE REVIEW

# 2.1 Overview

This chapter presents the review of literature related to the study. The chapter divided into three parts namely; the review of related theories, empirical studies and knowledge gap. The researcher examined critically other studies that had been conducted which relate to this research and incorporated the findings obtained in the current study. The chapter reviewed different literatures related to the study on factors influenced the performance of Monitoring and Evaluation (M&E) systems in Tanzania Revenue Authority (TRA). Then, the chapter discussed in depth the literature on factors influenced the performance of Monitoring and Evaluation (M&E) systems in Tanzania Revenue Authority (TRA). It was organized into conceptual definitions, critical review of supporting theories, critical review of relevant empirical studies, research gap identified, conceptual frame work, theoretical frame work, and summary of literature review.

## **2.2 Theories and Key Terms**

### **2.2.1 Monitoring**

Martens et al(2018) described monitoring as the process of observing and reviewing the progress of a program over a period of time to see if it is achieving its objectives. Furthermore, Vedung (2017) explained monitoring as the continuing process in which stakeholders attain regular feedback on the progress being prepared towards attaining their goals and objectives. Monitoring emphasizes on tracking projects and the use of the organization’s resources.

Likewise, it encompasses tracking strategies and actions being taken by associates and non-associates and figuring out what new approaches and actions to be undertaken to ensure progress towards the most important results. Wilson et al., (2018) define Monitoring as day to day activities of gathering and analyzing information to compare how well a project, a programme or policy is being implemented against expected results. Monitoring provides managers and stakeholders with consistent feedback and initial signs of progress.

### **2.2.2 Evaluation**

Martens et al (2018) defined evaluation as the profession that uses formal methodologies to provide useful empirical evidence about public entities (such as programs, products and performance) in decision making contexts that are inherently political and involve multiple often conflicting stakeholders, where resources are seldom sufficiently, and where time pressure are salient. Evaluation involves collecting and analyzing information about a program’s activities, characteristics, and outcomes. The main purpose of evaluation is to make judgments about a program, to improve its effectiveness, and/or to inform programming decisions (Patton, 1987).

According to (UNDP, 2009), evaluation is the stringent and self-sufficient assessment of either ongoing or completed activities to ascertain the extent to which they are achieving stated objectives and contributing to decision-making. Normally evaluations provide key stakeholders with an objective assessment of whether they are on track or not as well as offer information that is credible and useful, allowing incorporation of lessons learned into the decision making process of both recipients and donors (IFRCS, 2007). An important goal of evaluation is to provide endorsements and lessons to the project managers and implementation teams that have operated on the projects and for the ones that will implement and work on similar projects. Monitoring and Evaluation (M&E) are usually acknowledged as being vital elements of managing and implementing projects, programmes and policies in both public and private sector organizations (Jones,2011).

### **2.2.3 Monitoring and Evaluation System**

A system is an object that is logically complete (Ng et al, 2009) such that a margin is recognized around it, in order to differentiate inner and exterior elements and to ascertain input and output linking to and evolving from the entity. An increasing number of governments’ parastatals and other institutions are working hard to improve their performance by constructing systems to measure and help them understand their performance. M&E system is a set of components which are related to each other within a structure and serve a common purpose of tracking the implementation and results of a project (SAMDI, 2007).

The objective of the M&E system is to guide collection, analysis, use, and dissemination of information that allows the tracking of progress made by the program. Monitoring and Evaluation (M&E) system are used to measure the quantity, quality, and targeting of the goods and services, the outputs that the state provides and to measure the outcomes and impacts resulting from these outputs. These systems are also a means to facilitate understanding of the causes of good and poor performance (Mackay, 2007).

### **2.2.4 Human Capacity**

Imbaya *et al.,* (2019) human capacity refer to the process by which individuals, groups, organizations, institutions, and societies possess the abilities (both individually and collectively) to set and achieve objectives, perform functions, solve problems and to develop the means and conditions required to enable them perform an organizational goals effectively.

### **2.2.5 Human Capacity for M&E**

Staff and stakeholders are motivated to carry out M&E activities. This may be because of adequate M&E human capacity (knowledge and skills and numbers), finances for M&E, and because the M&E system deals with the specific information needs of all stakeholders (Wilson et al., 2018). Human capacity, with appropriate training and experience are crucial for the production of M&E results. Any organization is only as powerful as its human resource capabilities, in other words, an organization without the right people with the right training is as good as dead.

### **2.2.6 Stakeholders**

Mabry et al., (2019) identified stakeholders as those people and institutions which strive to ensure whether project meets its stated objectives, ensures funds allocated in the project are spent effectively and wisely, and also are those who have great interest with end results of the implemented policy or project.  Therefore, the donors, implementers, and project beneficiaries, are the ones for whom it is important that a project succeeds.

### **2.2.7 Performance**

Crick (2019) Performance is understood as achievement of the organization in relation with its set goals. It includes outcomes achieved, or accomplished through contribution of individuals or teams to the organization's strategic goals.

### **2.2.8 Revenue**

Capocchi et al (2019) Revenue is the income generated from normal business operations and includes discounts and deductions for returned merchandise. It is the top line or gross income figure from which costs are subtracted to determine net income. Examples of revenue accounts include: Sales, Service Revenues, Fees Earned, Interest Revenue, and Interest Income. Revenue accounts are credited when services are performed/billed and therefore will usually have credit balances.

## **2.3 Theoretical Foundation of Monitoring and Evaluation**

Monitoring and evaluation in keeping with this study was necessary to further better understand and improve the revenue development services as an authority. Monitoring and evaluation is an essential component of best practices and well informed programme designs hence it is an essential component of best practices and well informed programme designs hence it is relevant to also assess whether TRA has made provisions for adequate monitoring and evaluation. Monitoring and evaluation, normally examines a broader range of information on programme performance and its context for example aspects of programme operations as in process evaluation USAID (2009). Process evaluations focus primarily on how an intervention has been carried out and use indicators.

Process evaluations also examine financial systems, reporting systems and other aspects of project implementation management. Process monitoring and evaluation is the “systematic and continual documentation of key aspects of programme performance that assess whether the programme is operating as intended or according to appropriate standards. The focus is on the integrity and performance of the programme operations and actual service delivery to the target audience” (Rossi et al. 2004:431,171). Notably, it is a prominent feature of in programme evaluation to discern the logic behind the conceptualization of a study. It is for this reason that next section of the study focuses the theoretical and conceptual foundations for revenue evaluation.

### **2.3.1 Theory of Change**

The study was guided by Theory of Change (TOC) developed in 1995 by Carol Weiss. TOC was stated as the theory of “how and why a desired change is expected to happen in a particular context”. Theory of Change is also regarded as “an on- going process that is based on discussion analysis and learning which produces influential perception to reinforce programme design, evaluation, strategy, implementation and impact assessment which are imparted through drawings and accompanied with narrative summary that are regularly updated”.

Theory of Change (ToC) is a specific type of methodology for planning, participation, and evaluation that is used in companies, philanthropy, nonprofit organizations (NGOs) and government sectors to promote social change. Theory of Change defines long-term goals and then maps backward to identify necessary preconditions. Jam eel (2014) described theory of change as an on-going process of reflection to explore change and how it happens and what that means in a particular context, sector, and/or group of people. Theory of Change describes how and why a desired change is expected to happen in a particular context, mapping out or filling in the desired change. The theory is important for planning that is, enable an organization to take precaution for any programme before its implementation.

Theory of change requires stakeholders to be precise about the type of changes they want to achieve. This often requires participants to adhere to a level of conceptual clarity that they are not accustomed to, which is why organizations ought to have necessary skilled facilitator at the helm, managing the process. Therefore, theory of change is essentially an explanation of how a group of stakeholders expects to reach a commonly understood long-term goal. Through Theory of Change (ToC) the Tanzania Revenue Authority (TRA) was able to bring together key stakeholders for the purpose of improving the performance of monitoring and evaluation system to boost revenue collection as the main goal of the particular government parastatal.

### **2.3.2 Evaluation Theory**

The researcher used the Evaluation Theory as the overarching theory to guide this study. The theory plays vital roles in evaluation practice. Evaluation theory can be very informative for initial needs assessment and program design. Evaluation Theory provides crucial insights for dealing with the problems of concern regarding the evaluation process. Management can learn about what does not work which may save program designers and evaluator’s time and resources (Thomson, 2017).

Evaluation theory examines project effectiveness in achieving its goals and in determining the relevance and sustainability of an ongoing project. McCoy (2005) evaluation theory compares the project impact with what was set to be achieved in the project plan. Shapiro (2004) Evaluations are mainly of two types namely as formative and summative evaluations. Formative Evaluation deals more with efficient use of resources to produce outputs and focuses on strengths, weakness, and challenges of the project and whether the continued project plan will be able to deliver the project objectives or it needs redesigning, Passia (2004).

Formative evaluations are sometimes called interim or midterm evaluations. A summative evaluation are carried out at the end of the project and aims at determining how the project progressed, what went right and wrong and capture any lessons learned. Macdowall (2000), identify two types of summative evaluation is geared towards guiding future projects by facilitating organizational learning by documenting good practices and mistakes.

Outcome evaluation is concerned with extent to which the set objectives were achieved and how we can attribute the role of project to the outcomes in order to carry out monitoring evaluation effectively; there are some critical factors that must be taken into account. These include use of relevant skills, sound methods, adequate resources and transparency, in order to be a quality Jones et al, (2009). The resources here include skilled personnel and financial resources. Rogers (2008) suggests the use of multi-stakeholders‟ dialogs in data collection, hypothesis testing and in the intervention, in order to allow greater participation and recognize the differences that may arise.

However, one of the limitations of evaluation theory is that for any evaluation process for projects to be successfully done must be done within a supportive institutional framework while being cognizant of political influence and which is not the case to South Sudan were there lack of institutions that would be supportive to the evaluation process of projects.

## **2.4 Empirical Analysis of Relevant Studies**

### **2.4.1 Studies in World**

In France Edmunds et al (2008) conducted a study to explore the linkages between official statistics and monitoring and evaluation (M&E) processes within the context of low income countries and donor supported poverty reduction strategies. The analysis does not specifically include middle income countries. The survey design was used in the study where it revealed that there were poor monitoring and evaluation systems in the implementation of poverty reduction strategies in developing countries.

Furthermore, Raimondo (2016) conducted a study on monitoring and evaluation (M&E) of the World Bank financed projects for more than 20 years, whereby development community has claimed that monitoring and evaluation helps projects achieve their objectives. The study uses data from 1,300 World Bank projects evaluated between 2008 and 2014 to investigate the suggested link between the quality of monitoring and evaluation and project performance. The propensity score matching results indicate that the quality of monitoring and evaluation is significantly and positively associated with project outcome as institutionally measured at the World Bank. This positive relationship holds when controlling for project manager identity, and is robust to various specification choices.

Through a systematic text analysis of the narrative produced by the Independent Evaluation Group to justify its monitoring and evaluation quality rating, the study shows that there are common markers of good quality monitoring and evaluation, such as: clear institutional setup and division of labor around monitoring and evaluation activities; simple monitoring and evaluation framework that is well aligned with clients' existing monitoring and evaluation systems; good integration with operational tasks; and a system that can generate regular and timely reporting, and that is used during and after lending.

Hudákováet al (2017) conducted a study to monitor and evaluates the development of the total production costs incurred for the production of selected agricultural crops and generated revenues in four Central European countries. Consequently, it also assesses the profit or loss statement. The comparison is made between countries and over time. The study also assesses the proportion of overhead costs to total costs incurred for own crop production.

Also track the profitability of incurred costs for agricultural products in these countries in order to provide information not only to scientists, but also representatives of agricultural industry. The partial objective of the study was also to assess costs and revenues separately for livestock and crop production. In assessing agricultural companies were still used traditionally calculation methods. Currently, traditional cost calculation methods were not considered sufficiently accurate.  The study points out to the possibilities of modern cost management and their benefits to the traditional agricultural sector.

### **2.4.2 Studies to African Countries**

In Ghana, Acheampong (2015) conducted a study to examine the extent to which M&E systems of development programs adopts standards practices. The case study approach was adopted where three livelihood programs operating within the Asutifi District were chosen. Programme Managers, Staff, beneficiaries and key institutional stakeholders were selected as respondents for the study. The study revealed that, monitoring and evaluation systems of some livelihood programs lacks critical tools like robust database, review and capacity building plans were found to be absent. Also it was revealed that some programs operate without trained monitoring and evaluation practitioners. Despite these shortfalls the study affirmed that the practice of M&E influences programme decisions leading to reforms in the programme components. Also, the study identified a high level of stakeholder participation groups and institutions supporting the implementation of the programme.

Also another study done by Koffi-Tessio (2002), on Efficacy and Efficiency of Monitoring-Evaluation Systems (MES) for Projects Financed by the Bank Group that was done in Burkina Faso, Mauritania, Kenya, Rwanda and Mozambique, via desk review and interviews, for projects approved between 1987 and 2000. The study revealed that Monitoring-Evaluation systems are not meeting their obligatory requirements as decision making tool; instead their activities are greatly influenced and affected by a bureaucratic management. Another challenge identified by the study was poor acquisition of the appropriate M&E systems by NGOs attributed to the organizations over emphasis on the physical infrastructure rather than methodological and conceptual training.

### **2.4.3 Studies in Tanzania**

In Tanzania there is a study conducted by Pius (2017) on factors influencing effective monitoring and evaluation systems on health related NGOs in Arusha city. The study aims to determine the influence of human capacity on effective M&E system, to examine effect of funds disbursement procedure in facilitating M&E activities and to determine the influence of budget allocation on effective M&E system in health related NGOs. The total numbers of 70 respondents from M&E Unit were purposively selected from three NGOs. The study employed descriptive, explanatory and case study design approaches whereby data was analyzed using IBM SPSS version 20 in which the findings of the study signify that, M&E staff in health-related NGOs in Arusha had adequate knowledge and skills obtained through training. However, training for M&E staff was rarely organized.

Other shortfalls were NGOs delay in the release of funds, caused by: the lengthy review and approval processes in the Finance Department. Others are late submission of funds and bank bureaucracy. Furthermore, it was established that although there was a special budget allocation for M&E, release was delayed. The findings concluded that human capacity for M&E, disbursement of funds and budget allocation have influence on effective M&E system. Thus, frequent formal and refresher training, timely planning and submission for budget request are recommended.

Mgonja et al (2019) conducted a study on M&E as a strategic tool to improve control on revenue collection in local government authorities. Due to their critical role in development and governance, local governments need adequate financial resources to deliver the many developmental functions. However, such financial resources are either not available or inadequate. One way of rising to this challenge has been scaling up revenue collection from local revenue sources. This is done through either in-house collection or outsourcing revenue collection. Extant research has focused on the benefits and challenges of outsourcing.

The study expands the body of knowledge by studying how local governments manage private collectors to maximize benefits of good M&E systems. From interviews conducted with Iringa Municipality officials and staff, the study shows that revenue collection will be improved when the proper M&E control system installed in place to be used as a tax administration strategy.

## **2.5 Research Gap**

Recent literature studies had focused on looking at the issues that influence M&E systems and many of them have identified a gap in the number, qualification and skills of M&E professionals for the private and government parastatals (Mpofu et al., 2014). A training need assessment conducted in Tanzania on May 2012 confirmed this shortage within the government and at public related non-governmental organizations (NGOs). The needs assessment also identified there was a training gaps that would keep the M&E system goals from being fully realized.

Nevertheless, the researchers did not study on how governmental parastatals can improve the efficiency and effectiveness of monitoring and evaluation systems. On other hand in Tanzania there was no study done on governmental parastatal particularly in Tanzania Revenue Authority (TRA) to identify the factors that influenced the performance of M&E system. Therefore, this study seeks in fulfilling those gaps, but more specifically in the Tanzania Revenue Authority (TRA).

## **2.6 Conceptual Framework**

According to Jabareen (2009) conceptual framework is a grid, or a plane, of interwoven concepts that together provide a comprehensive understanding of a phenomenon or phenomena. Conceptual framework is an analytical tool with several variations and contexts. It is used to make conceptual distinctions and organize ideas.

The study assessed factors influenced performance of M&E system; thus the independent variables were human capacity for M&E, Management for M&E and Stakeholders involvement in M&E. These variables in turn influenced the state of Monitoring and evaluation systems in Tanzania and therefore, the dependent variable was performance of M&E systems.

**Independent Variables Intervene Variable Dependent Variable**

*Performance of M&E System*

*Government & Parastatal’s policy*

*Stakeholders’ involvement in M&E*

*Management for M&E*

* Informed Decision

*Human Capacity for M&E*

* Expert/Professional
* Education

**Figure 2.1: Conceptual Framework of the Relationship between Variables**

**Source:** Researcher, 2020

## **2.7 Theoretical Framework**

The theoretical framework shows the variables and their relationships to predict and explain a phenomenon (Malhotra et al., 2010). The theoretical framework for this study hinged on performance of monitoring and evaluation theories. The figure 2.1 in conceptual framework expressed the relationship between variables, i.e. independent and dependent variables. The figure tried to explain factors influencing performance of monitoring and evaluation system: human capacity for M&E, management for M&E and stakeholders’ involvement in M&E (independent variable) may affect positively or negatively performance of M&E system (dependent variable).

### **2.7.1 Human Capacity for M&E and Performance of M&E System**

The M&E system should be equipped with skilled people who effectively execute the M&E tasks for which they are responsible. Hence it’s important to understand the skills needed and the capacity of people involved in the M&E system (undertaking human capacity assessments) and addressing capacity gaps (through structured capacity development programs) is at the heart of the M&E system (Kusek et al., 2004). In the framework for a functional M&E system, Toskin et al, (2017) notes that, not only is it important to have dedicated and enough numbers of M&E staff, it is essential for this staff to have the right skills for the work.

Again, M&E human capacity building requires a wide range of tasks such as formal training, in-service training, mentorship, coaching and internships. Lastly, M&E capacity building should focus not only on the technical aspects of M&E, but also address skills in leadership, financial management, facilitation, supervision, advocacy and communication. Building an adequate supply of skilled human resource is crucial for the performance of the M&E system and generally is an ongoing issue. Both formal training and on-the-job experiences are needed in developing evaluators with various options for training and development opportunities which include: the public sector, the private sector, universities, professional associations, job assignment, and mentoring programs (Acevedo et al., 2010).

According to Nabris (2012) monitoring and evaluation carried out by untrained and inexperienced people is bound to be time consuming, costly and the results generated could be impractical and irrelevant. Therefore,this will definitely affect the success of projects. Normally there is a great demand for training in planning, monitoring, review, evaluation and impact assessment for both program staff and partners in projects (Gosling et al., 2013). Adan (2012) argued that skills for numeracy, literacy, interviewing and monitoring in qualitative and quantitative methods, for management information systems are necessary for participatory monitoring and evaluation.

Staff need to be trained not only on collecting descriptive information about a program, product, or any other entity but also on using something called “values” to determine what information and to draw explicitly evaluation inferences from the data, that is inferences that say something about the quality, value or importance of something (Davidson, 2014). Players in the field of project management like project and programme managers, M and E officers, project staff and external evaluators will require specialized training not just in project management and M and E; but specifically in areas like Participatory monitoring and evaluation and results based monitoring and evaluation (Murunga, 2011). Kusek et al., (2017) argued that M&E system cannot function without skilled people who effectively execute the M&E tasks for which they are responsible. Therefore, understanding the skills needed and the capacity of people involved in the M&E system (undertaking human capacity assessments) and addressing capacity gaps (through structured capacity development programs) is at the heart of the M&E system.

### **2.7.2 Management for M&E and Performance of M&E system**

Management support was very important for the success of the M&E systems in any organization (World Bank, 2011). The role of project manager was to ensure that the project staffs carry out their jobs effectively (Guijt, 2002). Management ought to contribute to the achievement of program or project’s objectives by directly involved in the monitoring and evaluation process, in the formulation of critical questions and in the collection and analysis of data. This will help management team to participate directly in the assessment of the relevance, performance, and success of the program or project and in recommending how to improve the quality of current and future interventions (UNDP, Who Are the Question-makers? A Participatory Evaluation Handbook, (1997).

The M&E process provides useful information for decision-making to all levels of project management (Gaitano, 2011). Management participation in M & E implementation always produces effective communication for various other objectives. Management participation throughout the programming cycle ensures ownership, learning, and sustainability of results. Monitoring and evaluation is useful to all projects, big or small, since information gotten from it enables better decision-making by helping to identify project areas that are on target and those that need to be adjusted or replaced.

Kusek et al., (2004) argued that monitoring and evaluation systems adds the fourth pillar to governance, which provides the feedback component that, gives decision makers (project management) an additional public sector management tool. M&E systems are part of management tool which provide feedback on performance fundamental for governance and decision making of projects and NGOs (Gorgens et al., 2010). The M&E systems therefore provide information both to the internal (management) and external (donors) users. The project management uses the M&E information to make decisions, in planning, in impact assessment and for accountability (CARE 2012).

The management plays a big role in budget allocation. Being the key decision makers in a project, they contribute significantly in deciding what should be given a priority in the budget. It calls for their commitment to the implementation of Monitoring and evaluation systems. It through this they will be able to look into it that adequate budget is set aside for this endeavor. However, most project in Africa and other developing countries have suffered a great deal due to lack of 29 budget to implement Monitoring and evaluation systems (IFAD, 2002). Most managers show little or no interest at all in the implementation of active Monitoring and evaluation systems (World Bank, 2000). Chaplowe (2008) argued that an effective M&E system also calls for the interaction between the employees, procedures, data, technology and key stakeholders, in order to ensure feasibility and ownership.

### **2.7.3 Stakeholders’ Involvement and Performance of M&E system**

Financial institutions and bilateral aid agencies regularly apply M&E principles to measure development effectiveness as well as measurement for transparency and accountability (Briceno, 2010). Core, (2006) stated the aim of involving all stakeholders in monitoring and evaluation of systems performance whereby the donors, community, beneficiaries, government and people in the planning and implementation of the project in all stages of monitoring and evaluation throughout the duration of the project.

Normally stakeholders determine what is to be monitored and evaluated, how monitoring and evaluation is to take place including identification of indicators, they do the analysis of the data and assess the performance of the project and also offer guidance on how to proceed with the project (Bradle et al, 2002).The ideal way is the involvement of all stakeholders including the donors, community, beneficiaries and people involved in the planning and implementation of the project in all stages of monitoring and evaluation throughout the duration of the project or programme.

Stakeholders determine what is to be monitored and evaluated, how monitoring and evaluation is to take place including identification of indicators, they do the analysis of the data and assess the performance of the project and be able to generate guidance on how to proceed with the project (Bradle et al, 2002). The literature suggests that lack of stakeholder’s participation in the adoption of Monitoring and evaluation systems is the barrier to proper monitoring and evaluation. Stakeholder’s participation in the entire project is very critical because it is evident that as soon as the donors pull out from the project site and technicians leave the project collapse. Stakeholder’s involvement increases the legitimacy of the decision-making process and reinforcement of democratic practices (NEA, 2004). An increased number of stakeholders will mean more influence, so substantial alignment is needed.

**2.8 Summary**

The chapter provided a brief analysis of various literatures as a basic foundation of this study. It described both theoretical and empirical studies to guide the entire methodology of the study. The chapter act as a framework that guided the researcher to carry on this study following the path of the fore scholars.

**CHAPTER THREE**

**RESEARCH METHODOLOGY**

## **3.1 Overview**

This chapter provided the methodology that was used in the collection, interpretation, analysis and presentation of data. The chapter covers aspects including; research strategies containing philosophy, research approach, design, study population and area of the research, sampling procedures which consists in detail the techniques that will be used in selection of participants, data collection methods, data processing and analysis, validity and reliability testing andethical considerations which provided assurance of being guided by research ethics in the study.

## **3.2 Research Strategies**

This part provides the strategies that were used in this study including philosophy, approach, design, study population and area of the research as below.

## **3.2.1 Research Philosophy**

This study applied mixed research philosophy that was both interpretivism and positivism philosophies whereby interpretivism prefers humanistic qualitative method while positivism prefers scientific quantitative method (Creswell, 2007). Through these two philosophies, researcher gained a deeper understanding of the phenomenon and its complexity in its unique context instead of trying to generalize the base of understanding for the whole population (Creswell, 2007). These two philosophies were always preferred due to the fact that it accommodated diversified views when looked up into the phenomenon and does not support generalization as the reality was inter-subjective base on the meaning and understanding on social and experiential levels.

## **3.2.2 Research Approach**

Research approach entails a plan and procedure that consists of the steps of broad assumptions to detailed method of data collection, analysis and interpretation (Yin, 2014). In this research mixed approach was used. This was because it accommodated both data which were in form of number (quantitative) and those data which were descriptive in nature (qualitative).

## **3.2.3 Research Design**

Research design refers to the overall strategy that one chooses to attack the problem which requires integration of different components of the study in a coherent and logical way, thereby, ensuring to solve the problem in efficient way(Grover, 2015). It constitutes the blueprint for the collection measurement, analysis of data, interpretation and reporting of conclusions (Grover, 2015). In this aspect, a case study design is across sectional survey which is exploratory in nature was employed. A case study constitutes both quantitative and qualitative approaches to understand the experiences, features, behaviors, and processes of a specific or defined unit (Yin, 2014). In this study, this design will be used in the collection, analysis and presentation of data. Data will be collected through in-depth interviews and well-designed questionnaire.

Case study design will be preferred due to power of being holistic and in depth study and characterization of individual entities within a particular context, which permits a researcher to gain grounded new understandings on factors influencing performance of Monitoring & Evaluation systems.

## **3.2.4 Study Population**

Population refers to the entire group of people, events, or things of interest that the researcher wishes to investigate. Population forms a basis from which the sample or subjects for the study is drawn. In this aspect a population is the universe of units from which the sample is to be selected (Bryman, 2008). In this research the study populations were included 250 TRA staff and TRA management (HODs) targeted due to the fact that, they had great details concern their daily operations of collecting revenue for the URT government.

Furthermore, the TRA management was targeted due to the fact that they were supervisors of all operations to TRA staff and therefore they were required to sit with their staff to discuss ways to improve all revenue collection systems. Again, because they were part of management, it was expected that they were normally involved in decisions based on the output of performance systems of M&E at TRA. Therefore, they were aware if performance of M&E systems had being influenced by any factors from within TRA itself.

## **3.2.5 Area of the Research**

Study area is a location at which research data is collected and gathered in a research, a report and or a map preparation (Kumar, 2011). The study was conducted at Tanzania Revenue Authority (TRA), Head Quarter Dar es Salaam. TRA is a governmental parastatal with head quarter located in Dar es Salaam. It has a population of 250 employees located in head quarter at Dar es Salaam. The organization is engaging in government revenue collection under ministry of Finance.

## **3.3 Sampling Design and Procedures**

Sampling is a part of research which deals with the vexing question of sampling and focuses upon how the researcher selects those who will participate in the study (Fisher, 2010). In this research, sampling covered the following aspects; sampling techniques and sample size as below.

## **3.3.1 Sampling Techniques**

Sampling techniques is the methods which will be used in drawing samples from a population in such a manner that a sample will facilitate determination of hypothesis concerning the population. Sampling techniques may involve the use of probability and non-probability sampling (Taherdoost, 2016). This study involved the use of non-probability sampling technique.

## **3.3.1.1 Purposive Sampling Technique**

This is a non-probability form of sampling in which the researcher does not seek to sample research participants on a random basis. The goal of purposive sampling is to sample participants in a strategic way, so that those sampled are relevant to the research questions that are being posed (Bryman, 2008). This technique was used to select participants from both TRA staffs and TRA management (HODs). A total of six (6) respondents was purposely be selected from the group of TRA management where by one HOD will be selected from each department including department of Human Resource and Administration, department of Domestic Revenue, department of Research, Policy and Planning, department of Tax Payers Services and Education, department of Internal Audit and department of custom (import & export management) and a total of 44 respondents were selected from a group of TRA staff. Therefore, a total of fifty (50) participants were used. The technique was suit to ensure that, there was a good deal of variety in the resulting sample.

## **3.3.2 Sample Size**

 A sample size is a segment of the population that is selected for investigation (Emmel, 2013). This research involves the use of fifty (50) participants whereby six (6) Head of Departments and forty four (44) normal TRA staff. Such number was selected based on the sampling technique. The sample size selection was supported by Yin (2011) who suggests that the sample size for single case in qualitative study range from 25 to 50 interviewees.

## **3.4 Data and Types of Data**

The study used data in its accomplishments and involved the collection of both primary and secondary data. Here below were explained and how the data was collected.

## **3.4.1 Primary Data**

Primary data is an original and unique data, which is directly collected by the researcher from a source (Mesly, 2015). The study involved the collection of primary data. The researcher visited the study area and collected primary data from participants those purposely were selected. Primary data was collected through in-depth interviews and secondary data was collected via document review.

## **3.4.2 Secondary Data**

In secondary data a researcher obtains the data that has already been collected by other sources. The sources of secondary data may be government publications, websites, books, journal articles and internal records (Douglas, 2015). The study involved the collection of secondary data. The secondary data was collected from government publications, websites, journal articles and internal records of the study area. Secondary data was collected through the documentary analysis technique.

## **3.5 Methods of Data Collection**

Methods of data collection are regarded as techniques which will be used in gathering information on the targeted variables in a very systematic way and which then enables one to answer relevant questions and evaluate outcomes (Ahuja, 2015). In this research in- depth interviews, questionnaire and focus group discussion were used.

## **3.5.1 In - Depth Interviews**

In-depth interviewing is a qualitative research technique that involves conducting intensive individual interviews with a small number of respondents to explore their perspectives on a particular idea, program, or situation Saunders *et al*. (2009). This method used to collect data from TRA management (HODs) and TRA staff. This method is preferred because it gives the researcher an opportunity to ask follow up questions and dig in deep data about the case at hand. Therefore, with this method the researcher collected plenty of data necessary for the completion of the study.

## **3.5.2 Questionnaire**

Cohen et al., (2011) questionnaire is a widely used and useful instrument for collecting survey information providing structured, often numerical data that is administered without the presence of the researcher and often comparatively straight forward to analyze. Since the researcher did not intent to engage research assistants, questionnaires were the best instruments since they could be administered without the presence of the researcher and were clear and precise.

The questionnaire was used in this study to collect data from TRA staff regarding factors influencing the performance of monitoring and evaluation system in Tanzania Revenue Authority. This is in line with Acharya (2010) who argues that questionnaires intend to obtain answers either on the facts related to the respondents or the opinions of the respondents regarding the subjective or even the objective matters. The current study sought to collect objective data and also facts, opinions, expectations and level of knowledge with regard to factors that influence performance of monitoring and evaluation systems in Tanzania Revenue Authority.

## **3.5.3 Focus Group Discussion**

Three focus group discussions were organized for Tanzania Revenue Authority staffs to discuss factors influencing the performance of monitoring and evaluation systems. The FGDs were comprised of Male, Female and other was mixed in terms of gender. The groups were discussing methods of monitoring and evaluation used in TRA, management influence on monitoring and evaluation systems in TRA, stakeholder’s involvement in monitoring and evaluation systems and measures to be taken by TRA management to improve monitoring and evaluation systems in Tanzania Revenue Authority.

## **3.6 Data Processing and Analysis**

Data analysis entails the process of scrutinizing, brushing, converting and modeling data with the aim of discovering information that will be useful and suggesting conclusions for the aim of supporting decision making (Xia et al., 2015). In this study, data was recorded/written, and then transcribed from the audio/writings device to the arranged written form. Thereafter, they were analyzed by inspecting qualitative information that obtained from the sample. The data was examined by their relevance and categorized in order to make sense of essential meanings of the phenomenon.

The collected data analyzed both quantitative and qualitative data from interviews with staff subjected to content analysis in order to extract information. The content of analysis was used to organize the collected data into categories and coded with Statistical Package of the Social Science (SPSS) version 20 to determine the frequency of occurrence.

## **3.7. Expected Results of the Study**

The results of the study provided answers on factors influenced the performance of monitoring and evaluation systems in Tanzania Revenue Authority by looking at three aspects of human capacity for M&E, management for M&E and stakeholder’s involvement in M&E.

## **3.8 Validity and Reliability of Data**

Validity entails is the extent to which the scores from a measure represent the variable they are intended to represent Saunders *et al*. (2009). The validity of data was tested by focused on how the theory supports interpretations of the data collected. It was realized that the theory support the findings and therefore data was valid. At the same time, reliability refers to the extent to which data collection techniques or analysis procedures will yield consistent findings Saunders *et al*. (2009). The reliability of data was tested by focusing on the how secondary studies supports the collected data. It found that to a large extend the secondary studies support the finding therefore the findings were reliable.

## **3.9 Ethical Considerations**

Every discipline has ethical principles that guide it hence in this study, research ethical principles was maintained. Previous research studies were acknowledged to avoid plagiarism. On the second aspect, confidentiality was maintained. It was maintained to ensuring that participants were assured that the data that they were revealing were treated confidential and that be only used for the intended purpose and not otherwise (Fisher, 2010). Moreover, bracketing was upheld to avoid researcher’s preferences to dominate study results, thus the study findings were data driven (Tufford et al, 2010).

**CHAPTER FOUR**

**PRESENTATION, INTERPRETATION AND DISCUSSION OF FINDINGS**

## **4.1 Overview**

This chapter presents, interprets and discusses findings. At first, the chapter reports on the demographic characteristics of the respondents, followed by influence of human capacity for M&E performance in Tanzania Revenue Authority. The next in the chapter is the influence of management on performance of M&E systems in TRA. At last, the chapter presents how stakeholder’s involvement influences the performance of M&E systems in Tanzania Revenue Authority.

## **4.2 Demographic Characteristics**

## **4.2.1 Gender of Respondent**

Respondents were given questionnaires and responded as shown in Table 4.1 below which indicates that the study involved respondents of all sex across the offices of Tanzania Revenue Authority at Head Quarter Dar es salaam. The findings in table 4.1 revealed that there were more male respondents (60%) than females (40%) whereby this may be due to nature of the physical tasks performed in the departments of TRA at head quarter.

## **4.2.2 Age of Respondent**

Age is one of the important criteria in employment, this is according to Tanzania employment policy of 2005 indicated that the employment start at 18 years old. The survey result (Table 4.1) showed that the majority (40%) of the respondents were between 31-40 yearswhich was presumably the age for active production period.

## **4.2.3 Level of Education of Respondent**

The level of respondents’ education is very important factor in data collection, this helps to analyze professional knowledge of the respondent’s in the issues of study. The result from the study as shown in Table 4.1 below indicated that majority (50%) of respondents had obtained 1st degree which revealed that respondents were literate and knowledgeable on M&E matters. The respondents attained varied level of education as shown in Table 4.1, therefore this created conducive environment for the respondents to be able to provide the required information without problem and indeed they provided the researcher with all the required information.

## **4.2.4 Working Position of Respondent**

The working position of respondents within organization is very important factor in the data collection, this helps sample representation. The study succeeded to get information from different sections/departments of Tanzania Revenue Authority as shown in Table 4.1 though majority (32%) of data were collected from normal employees in the section of monitoring and evaluation.

## **4.2.4 Working Experience of Respondent**

Findings of the study as shown in Table 4.1 reveals that majority (40%) of respondents had enough working experience which was above fifteen years of service in Tanzania Revenue Authority. This impliedly means that respondents’ possessed great experience of tasks related to the performance of M&E systems in TRA hence presumably the information obtained from these respondents was reliable.

**Table 4.1: Demographic Characteristics of the Respondents (N=50)**

|  |  |  |  |
| --- | --- | --- | --- |
| Variable | Category  | Frequency  | Percentage (%) |
| **Gender** | Male | 30 | 60 |
|  | Female | 20 | 40 |
| **Age** |  |  |  |
|  | Below 20 Years | 6 | 12 |
|  | 20-30 Years | 19 | 38 |
|  | 31-40 Years | 20 | 40 |
|  | 40 + Years  | 5 | 10 |
| **Education** |  |  |  |
|  | Certificate | 6 | 12 |
|  | Diploma | 10 | 20 |
|  | Degree | 25 | 50 |
|  | Masters + | 9 | 18 |
| **Position** |  |  |  |
|  | M&E Officer | 9 | 18 |
|  | Programme Manager | 5 | 10 |
|  | Project Officer | 15 | 30 |
|  | Field Officer | 5 | 10 |
|  | Others | 16 | 32 |
| **Experience** | Less than 1 Year | 6 | 12 |
|  | 1-5 Years | 5 | 10 |
|  | 6-10 Years | 14 | 28 |
|  | 11-15 Years | 5 | 10 |
|  | 15 +Years | 20 | 40 |

**Source:** Field (2020)

## **4.3 The Influence of Human Capacity for M&E Performance in TRA**

M&E human capacity building requires a wide range of activities, including formal training, in-service training, mentorship, coaching and internships. M&E capacity building should focus not only on the technical aspects of M&E, but also address skills in leadership, financial management, facilitation, supervision, advocacy and communication. Monitoring and evaluation carried out by untrained and inexperienced people is bound to be time consuming, costly and the results generated could be impractical and irrelevant. Therefore, this will definitely impact the success of projects (UNDP, 2012)

The section presents the influence of human capacity for monitoring and evaluation performance in Tanzania Revenue Authority. The aspect of human capacity in monitoring and evaluation performance comprised things like level of education of the practitioners, number of M&E experts in Tanzania Revenue Authority to influence the performance of M&E system, and the knowledge provided to M&E personnel for better performance of M&E system at TRA. Table 4.2 below shows how human capacity influenced M&E system performance at Tanzania Revenue Authority.

**Table 4.2: Employee’s Response on Influence of Human Capacity on M&E Performance**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Item | Cronbach | Strongly Agree (%) | Agree (%) | Neutral (%) | Disagree (%) | Strongly Disagree (%) | Mean |
| The number of expert or professional in M&E influence effectively the M&E performance in Tanzania Revenue Authority. | 0.796 | 29.4 | 39.2 | 19.6 |  9.6 |  2.2 |  3.9 |
| Level of education play a major role in providing guidance in development of effective M&E system. | 0.781 | 18 | 60.4 | 12.3 | 6.8 |  2.5 |  3.8 |
| The knowledge provided to M&E personnel determine the performance of M&E system.  | 0.775 | 1 | 78.4 | 9.8 | 9.8 |  1  |  3.7 |

**Source:** Field (2020)

Findings of the study as presented in Table 4.2 reveals that majority (78.4%) of respondents in Tanzania Revenue Authority agreed on the notion that the knowledge provided to M&E personnel determines the performance of M&E systems in TRA. Therefore it’s very vital to provide knowledge through training sessions to M&E personnel to improve M&E operation in TRA offices. Again the findings prove that (60.4%) education level of respondents was very crucial in providing guidance for development of effective M&E system in the organization. Therefore, respondent’s responses in the Likert scale was very high on the level of education aspects for workers and knowledge provided to M&E personnel as the core factors influencing the aspect of human capacity for M&E performance in Tanzania Revenue Authority. The rates were on the high side where most of the items were above 0.70 on Cronbach’s Alpha which imply the respondent’s responses were reliable.

This finding results is supported by (Acevedo et al., 2010:24) said that building an adequate supply of human resource capacity is critical for the sustainability of M&E system and is generally an ongoing issue. Furthermore, it needs to be recognized that “growing” evaluators requires far more technically oriented M&E training and development than can usually be obtained with one or two workshops. Both formal training and on-the-job experience are important in developing evaluators with various options for training and development opportunities which include: the public sector, the private sector, universities, professional associations, job assignment, and mentoring programs.

## **4.4 Management Influence on M&E Performance**

The research sought to found out how management team influenced the M&E systems used by various departments in Tanzania Revenue Authority. The findings acquired in this study are explained in the Tables 4.3;

**Table 4.3: Management Influence in Regard to acting on the M&E Systems**

|  |  |  |
| --- | --- | --- |
| **Management Influence on M&E Systems** | **Frequency** | **Percentage (%)**  |
| Very Effective | 13 | 26 |
| Effective Ineffective Very Ineffective | 20116 | 40 22 12 |
| **Total**  | 50 | 100 |

**Source:** Field, (2020)

The study findings on management influence in regard to acting on the M&E systems at Tanzania Revenue Authority reveals that management influence was effective (40%) hence it has a great role to play to ensure M&E systems are well implemented in Tanzania Revenue Authority. Management at Tanzania Revenue Authority it has to improve to render positive influence on performance of M&E as respondents display (26%) management was very effective while on the other side (22%) and (12%) influence of management was ineffective and very ineffective respectively. Other respondent’s responses were through answering interview question which was concerning ways in which TRA management influences monitoring and evaluation systems,

*The management influence M&E systems in TRA by imposing policies and internal bylaws to guide employees in their daily operations. The policies affect operations of both personnel who are in managerial post and the normal staffs (R5).*

*This year management played their role well to influence M&E systems in TRA by offering chances for trainings both on the job and off the job training sessions. Personnel are attending both short and long courses to boost their understanding on M&E systems and performance at large (R3).*

**Table 4.4: Applicability of Data Based Method Used by M&E**

|  |  |  |
| --- | --- | --- |
| **Applicability of Data based method in M&E** | **Frequency** | **Percentage (%)** |
| Very EasyEasyDifficult  | 9198 | 183816 |
| Very Difficult I don’t know  | 77 | 1414 |
| **Total**  | 50 | 100 |

**Source:** Field (2020)

The findings of the study reveals that respondents were somehow able to apply data based method used by M&E at Tanzania Revenue Authority. This was witnessed by the majority (38%) and (18%) of respondents who said it was easy and very essay respectively to apply the data based method. (16%) of respondents argued it was difficult to use data while (14%) of respondents responded that using data related performance of M&E is very difficult while other (14%) respondents confessed that they don’t know how to apply data related to M&E performance.

Concerning ways in which management of Tanzania Revenue Authority used to influence monitoring and evaluation systems, the study reveals that the management of M&E tends to design and change objectives (42%) to suit the needs of the Tanzania Revenue Authority and its stakeholders. Also the findings of the study shows that the management must improve on the function of planning for M&E systems (10%) by involving all key stakeholders in that function. All these are illustrated by response figures in Table 4.5.

**Table 4.5: Ways of Management Influence on Monitoring and Evaluation Systems**

|  |  |  |
| --- | --- | --- |
| **Ways of Management Influence on M&E** | **Frequency** | **Percentage (%)** |
| M&E Design-change of Objectives | 21 | 42 |
| M&E Modifications | 14 | 28 |
| Planning of M&E | 5 | 10 |
| Implementation of M&E Systems | 10 | 20 |
| **Total**  | 50 | 100 |

**Source:** Field (2020)

**4.5 Stakeholders Involvement in M&E System Performance**

This section presents findings on stakeholder’s involvement in M&E systems at Tanzania Revenue Authority by looking on the level of involvement and point of involvement.

**4.5.1 Extent of Stakeholders Involvement**

Respondents were requested to indicate the extent to which stakeholders were involved in participating in monitoring and evaluation activities at Tanzania Revenue Authority. Their responses are illustrated in Table 4.6.

**Table 4.6: Extent Stakeholder’s Participation on Monitoring and Evaluation**

|  |  |  |
| --- | --- | --- |
| **Extent of Stakeholders Involvement** | **Frequency** | **Percentage (%)** |
| Small Extent | 10 | 20 |
| Moderate Extent | 25 | 50 |
| Large Extent | 15 | 30 |
| **Total** | 50 | 100 |

**Source:** Field (2020)

From the findings, 50% of the total respondent’s responses indicated that they moderately involved stakeholders in the monitoring and evaluation functions at Tanzania Revenue Authority. The lesser number representing 30% of the total respondents responses indicated that stakeholders are involved to the large extent in monitoring and evaluation activities at Tanzania Revenue Authority. 20% of the respondent’s responses indicated that stakeholders were involved in monitoring and evaluation activities for a small extent. The results therefore suggestive that most respondents were in agreement that TRA moderately involved the stakeholders in its M&E functions which influence the level of participation and this affects the extent of effectiveness of M&E systems towards achieving positive results of the predetermined goals and targets of revenue collection in Tanzania Revenue Authority.

### **4.5.2 Stakeholder Involvement Point**

The study requested the respondents to indicate the point at which they involved stakeholders in M&E activities. The findings are presented in Table 4.7.

**Table 4.7: Point of Stakeholder’s Involvement**

|  |  |  |
| --- | --- | --- |
| **Stakeholder Involvement Point** | **Frequency**  | **Percentage (%)** |
| First Term M&E | 21 | 42 |
| Midterm M&E | 17 | 34 |
| End Term M&E | 6 | 12 |
| At all stages of M&E | 6 | 12 |
| **Total** | 50 | 100 |

**Source:** Field (2020)

From the above findings, 21 of 50 respondents covering 42% agreed on the notion that stakeholders were involved at the first term in M&E activities at Tanzania Revenue Authority while other 34% of the respondents responded that stakeholders were involved at the Midterm of the M&E process at Tanzania Revenue Authority. On the other side, 6 out of 50 respondents covering 12% agreed that stakeholders were involved in M&E functions at the end of the term of M&E and at all stages of M&E respectively. The findings revealed that operations of TRA will struggle to reach its effectiveness since stakeholders were not involved at all stages of operations that is, from the first term, midterm and end term evaluation processes.

### **4.5.3 Level of Stakeholder Involvement**

The study sought to find out the level of stakeholder involvement in the following aspects of M&E process at Tanzania Revenue Authority. The responses were rated on a five-point Likert scale whereby; 5- Strongly Agree, 4- Agree, 3- Neutral, 2- Disagree and 1- Strongly Disagree.

**Table 4.8: Level of Stakeholder Involvement**

|  |  |  |
| --- | --- | --- |
| **Stakeholder Involvement** | **Mean**  | **Standard Deviation (Ʃ)** |
| Stakeholders are adequately involved in the M&E design phase  | 3.1 | 0.90914 |
| Stakeholders participate in planning of M&E | 2.68 | 1.13281 |
| Stakeholders are involved in preparation of M&E timetable and work plans | 2.68 | 1.21957 |
| Stakeholder’s feedback is sought during all stages of M&E | 2.7 | 0.64681 |
| Stakeholders are involved in M&E data collection process | 2.8 | 0.60609 |
| Stakeholders decisions are considered during M&E process | 2.7 | 0.64681 |
| Stakeholders are involved in identification and tracking of indicators | 3.08 | 0.94415 |
| The TRA managers assigns clear responsibilities to stakeholders for planning and accountability | 2.2 | 0.40406 |
| Stakeholders receive feedback by means of having M&E results and findings communicated to them | 2.62 | 1.08590 |

**Source:** Field (2020)

From the findings, majority of the respondents were not sure with the statements that stakeholders are adequately involved in the M&E design phase and stakeholders are involved in identification and tracking of indicators with a mean score of 3.1 and 3.08 respectively. A bigger number also disagreed that stakeholders were involved in M&E data collection process with mean score of 2.8, stakeholder’s feedback was sought during all stages of M&E and stakeholders decisions were considered during M&E process with mean score of 2.7 respectively.

Other respondents with low mean score of 2.68 and 2.2 respectively were disagreed on the statement that stakeholders participate in planning of M&E and the TRA managers assigns clear responsibilities to stakeholders for planning and accountability. The results were therefore suggestive that most staff and employees at Tanzania Revenue Authority at Head Quarter disagreed that stakeholders are involved in M&E decision making process, stakeholders participate in the organization’s planning of formal meetings for M&E and that organization involves stakeholders during the identification and tracking of indicators.

**CHAPTER FIVE**

# SUMMARY, CONCLUSION AND RECOMMENDATION

## **5.1 Overview**

The study sought to establish factors that influencing the performance of monitoring and evaluation systems in Tanzania Revenue Authority. In the present chapter, the context of the problem presented in chapter one is reiterated, the summary of literature, research methodology and the findings on each sub research question are presented. This chapter also presents the conclusions of the study and recommendations for the improvement of M&E systems performance at Tanzania Revenue Authority.

## **5.2 Summary of the Findings**

The presented findings in this chapter are basically reflecting the analysis and presentations done in chapter four (4) of this study. The study topic was about examining factors influencing the performance of monitoring and evaluation systems in Tanzania, the case of Tanzania Revenue Authority. The researcher organized the summary based on the objectives of the research.

### **5.2.1 The Influence of Human Capacity for M&E Performance**

Findings of the study reveal that it is very important to offer various training sessions to TRA workers to boost and update their knowledge and skills on the total operations of the M&E systems. Workers and managers in Tanzania Revenue Authority agreed on the notion that the knowledge provided to M&E personnel determine the performance of M&E systems in TRA. Therefore, it’s very crucial to provide knowledge through training sessions to M&E personnel to improve M&E operation in TRA offices. Also the study proves that education level of respondents was very crucial in providing guidance for development of effective M&E system in the organization.

### **5.2.2 Assessment of the Influence of Management on Performance of M&E Systems**

The study findings concerning management influence in regard to acting on the M&E systems at Tanzania Revenue Authority reveals that management influence was effective hence it has an important role to play to ensure M&E systems are well implemented in Tanzania Revenue Authority.

### **5.2.3 Assessment of the Stakeholders’ Involvement for Performance of M&E Systems**

The study findings reveal that level of stakeholders’ involvement in M&E design phase was very low at Tanzania Revenue Authority which normally led to poor performance in M&E systems in the organization. Stakeholders were not involved in M&E data collection process, stakeholders’ feedback was not sought during all stages of M&E and stakeholders decisions were not well considered during M&E process. In general, the study findings show that there is no tendency of involving key stakeholders in planning, data collection, M&E systems implementations and M&E systems performance evaluations.

## **5.3 Conclusion**

Based on the findings of this study, human capacity for M&E systems influenced the performance whereby M&E staffs at Tanzania Revenue Authority were trained continuously by attending various training sessions to update their skills and knowledge to align with demands of the organization in terms of performance level. On the other hand the study findings reveals that management influence is very crucial in improving the performance level of M&E systems at Tanzania Revenue Authority.

Management at all levels should be involved in supervising and implementing M&E systems in the organization to reach the targeted performance level. Lastly the study findings shows that stakeholders’ involvement for performance of M&E systems at Tanzania Revenue Authority was very low hence affected the whole M&E system performance level. Findings shows that stakeholders’ views were not sought, also were not involved in planning, data collecting, implementation and evaluation of M&E systems performance.

## **5.4 Recommendations**

### **5.4.1 Human Capacity for M&E**

For the aim of improving performance of M&E systems in Tanzania Revenue Authority it’s very important to offer training sessions both formal and refresher trainings to the M&E staff for the purpose of updating their skills and knowledge in order to keep up M&E system performance level.

### **5.4.2 Management Influence on M&E**

Findings have witnessed the vital role of management in influencing performance of M&E systems at Tanzania Revenue Authority therefore, management should be improved by involving both top and line managers in super vision of M&E systems to improve the performance.

### **5.4.3 Stakeholders’ Involvement for Performance of M&E Systems**

Stakeholders should be involved in all stages of M&E system operations that is stakeholders ought to be involved from the planning stage, data collection for M&E system, implementation of M&E system and evaluation on the performance of M&E systems. Also insights and views of the stakeholders must be incorporated when designing M&E systems for better performance.

## **5.5 Recommendation for Further Research**

The same studies ought to be carried out in other industries like education, tourism, agriculture and so forth to measure their M&E systems in terms of performance. Furthermore, there is a need for future researchers to carry out a study on the influence of M&E systems performance on attaining organizational competitive advantage.

## **5.6 Contribution of the Theories**

Theory of Change (ToC) in this study assists the Tanzania Revenue Authority staff (respondents) to be aware on what, how and why the organization (TRA) aims to achieve on human capacity for M&E, management influence on M&E as well as on stakeholders involvement on M&E systems. The theory was able to show the relationship between two variables which were independent variable and dependent variables.

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# APPENDICES

# APPENDIX 1: QUESTIONNAIRE

This questionnaire is meant to collect information on “Factors influencing the performance of monitoring and evaluation systems in Tanzania a case of Tanzania Revenue Authority”. The information collected through this questionnaire will be treated with confidentiality and used for academic purpose only. Kindly take a moment to answer all the questions as accurately as possible.

**SECTION I: General Information**

a) Gender:

1. Male ( ) 2.Female ( )

b) Age:

Below 20 years ( ) 20 – 30 years ( ) 30 – 40 years ( ) 40 – 50 years ( ) above 50 years ( )

c) Give your Level of Education

1. Secondary ( ) 2. Certificate ( ) 3. Diploma ( ) 4. Degree ( ) 5. Masters and above ( )

d) What is your current position in the organization?

1. Monitoring & Evaluation Officer ( ) 2. Program manager ( ) 3. Project Officer ( ) 4. Field Officer ( ) 5. Others ( )

Specify…………………………………………………………………………………………….......................................................................................................................

………….......................................................................................................................

………….......................................................................................................................

e) Working experience …………………………………..…………………………..

**SECTION II: The influence of human capacity for M&E performance in Tanzania Revenue Authority**

Tick appropriately to show the ways and extent in which human capacity influences M&E systems performance at Tanzania Revenue Authority

**SA=strongly agree, 4: A=Agree, 3: U=Neutral, 2: D=Disagree 1: SD=strongly disagree**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Area of Proficiency**  | **1** | **2** | **3** | **4** | **5** |
| The number of expert or professional in M&E influence effectively the M&E performance in Tanzania Revenue Authority  |  |  |  |  |  |
| Level of education play a major role in providing guidance in development of effective M&E system |  |  |  |  |  |
| The knowledge provide to M&E personnel determine the performance M&E system |  |  |  |  |  |

**SECTION III: Influence of Management on M&E systems**

1. What would you say about the management influence in regard to acting on the M&E systems at TRA?
2. Very effective ( )
3. Effective ( )
4. Ineffective ( )
5. Very ineffective ( )
6. How would you rate the applicability of data based methods used by M&E at Tanzania Revenue Authority?
7. Very Easy ( )
8. Easy ( )
9. Difficult ( )
10. Very Difficult ( )

c) In What ways does management influence Monitoring and evaluation systems at Tanzania Revenue Authority?

 i) M&E Designing-Change of objectives ( )

 ii) M&E Modifications ( )

 iii) Planning of M&E ( )

 iv) Implementation of M&E systems ( )

 v) Resource allocation ( )

d) Using a five point scale, tick appropriately to show the ways and extent in which management influences M&E systems performance at Tanzania Revenue Authority

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **s/no** | **Management influence ways** | **Very large extent** | **Large extent** | **Some extent**  | **Not at all** |
| i | M&E design |  |  |  |  |
| ii | M&E modifications  |  |  |  |  |
| iii | Planning of M&E |  |  |  |  |
| iv | Implementation M&E system |  |  |  |  |
| v | Resource allocation |  |  |  |  |

e) How would you rate the management influence on M&E systems at Tanzania Revenue Authority?

Very effective ( ) Effective ( ) Ineffective ( ) Very ineffective ( ) don’t know ( )

f) Why do you think so?

…………………………………………………………………………………………

g) Who does monitoring and evaluation in Tanzania Revenue Authority?

i) Dedicated staff ( )

ii) Management ( )

iii) Contracted company ( )

iv) Sponsor ( )

h) What would you say about the management influence in regard to acting on the M&E systems at Tanzania Revenue Authority?

a. Very prompt ( )

b. Prompt ( )

c. Late ( )

d. Impromptu ( )

e. Don’t know ( )

**SECTION IV: Stakeholders Involvement**

a) To what extent do you involve stakeholders to participate on monitoring and evaluation?

1. Small extent ( )
2. Moderate extent ( )
3. Large extent ( )

b) At what point do you involve stakeholders?

1. First Term M&E ( )
2. Midterm M&E ( )
3. End term M&E ( )
4. At all stages of M&E ( )

C) The following are statements on stakeholders involvement indicate your feeling in each by SA- strongly agree (5), A-agree (4), N-neutral (3), D-disagree (2), SD-strongly disagree (1).

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Statements** | **SA** | **A** | **N** | **DA** | **SD** |
| Stakeholders are adequately involved in the M&E design phase |  |  |  |  |  |
| Stakeholders participate in planning of M&E  |  |  |  |  |  |
| Stakeholders are involved in preparation of M&E timetables and work plans |  |  |  |  |  |
| Stakeholders’ feedback is sought during all stages of M&E |  |  |  |  |  |
| Stakeholders are involved in M&E data collection process |  |  |  |  |  |
| Stakeholder’s decisions are considered during M&E process |  |  |  |  |  |
| Stakeholders are involved in identification and tracking of indicators |  |  |  |  |  |
| The TRA managers assigns clear responsibilities to stakeholders for planning and accountability |  |  |  |  |  |
| Stakeholders receive feedback by means of having M&E results and findings communicated to them |  |  |  |  |  |

End

Thank you for your response

**Appendix 2: Interview Guide for Middle Management and Senior Management**

Dear Respondents,

The purpose of this interview guide is to request you to provide information about performance of monitoring and Evaluation at Tanzania Revenue Authority. The information supplied will be used for purely and exclusive for academic purpose and will be treated with a lot of confidentiality.

Assessment of Monitoring and evaluation systems and Performance

Please answer the following questions where appropriate and fill in the spaces provided.

1) Describe how Monitoring and evaluation systems are executed at Tanzania Revenue Authority

…………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………2) Describe some of the tools and methods used in Monitoring and evaluation systems at TRA and their importance?

………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………3) Explain some of the ways in which TRA management influences Monitoring and evaluation systems

…………………………………………………………………………………………

4) How do you determine the needs for assessment of Monitoring and evaluation systems at TRA?

…………………………………………………………………………………………

…………………………………………………………………………………………

5) What is the criterion of selecting your employees for training on monitoring and evaluation at TRA?

…………………………………………………………………………………………

6) What is the importance of training employees on Monitoring and evaluation systems?

…………………………………………………………………………………………

…………………………………………………………………………………………

7)What would be the qualifications for one to be M&E officer and considering the M&E officers what would you say about their competencies?

…………………………………………………………………………………………

8) How often do you involve stakeholders in M&E exercise and what are some of the importance of stakeholders‟ involvement in M&E systems?

……………………………………………………………………………………………………………………………………………………………………………………

9) What would you recommend to be done to improve M&E systems at TRA?

…………………………………………………………………………………………

…………………………………………………………………………………………

**Appendix 3: Focus Group Discussion Questions**

The purpose of this Focus Group Discussion is to request you to provide information about performance of monitoring and Evaluation system at Tanzania Revenue Authority. The information supplied will be used for purely and exclusive for academic purpose and will be treated with a lot of confidentiality.

Please read carefully and if need be ask the questions aloud then discuss among yourselves.

1. What tools and methods are used in Monitoring and evaluation systems at TRA?

…………………………………………………………………………………………

…………………………………………………………………………………………

2. How does management influence Monitoring and evaluation systems at TRA?

…………………………………………………………………………………………

…………………………………………………………………………………………

3. What ways managers at TRA involve Stakeholders in M&E system? Who are they at TRA?

…………………………………………………………………………………………

…………………………………………………………………………………………

4. What measures management of Tanzania Revenue Authority ought to take in order to improve M & E systems in TRA?

………………………………………………………………………………………………………………………………………………………………………………………………………………

**Thank you for your cooperation and assistance**

#

# APPENDIX 4: Research Schedule/Activities

|  |  |  |
| --- | --- | --- |
| **Target Date** | **Task and “to do list”** | **Date Completed** |
| 1st-15th March, 2020 | Submission of proposal | 15th March, 2020 |
| 16th March-30thMarch, 2020 | Data Collection | 30th March, 2020 |
| 1stApril-28thApril, 2020 | Data Entry | 28th April, 2020 |
| 1stMay-30thMay, 2020 | Data Analysis | 30th May, 2020 |
| 1st June -30th June, 2020 | Research Report Writing  | 30th June, 2020 |
| 1th July-30th July, 2020 | Report Defending & Preparation of Research Black Book | 30th July, 2020 |
| 1st August-30th August, 2020 | Submission of Research Report Black Book | 30th August, 2020 |

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# APPENDIX 5: Research Report Work Plan

|  |
| --- |
| **1st March – 30th August, 2020** |
| S/N | Activity  | **March** | **April** | **May** | **June** | **July** | **August**  |
| 1 | Preparation & Submission of Research Proposal |  |  |  |  |  |  |
| 2 | Field work (Data collection) |  |  |  |  |  |  |
| 3 | Preliminary Data analysis& Data Entry |  |  |  |  |  |  |
| 4 | Data analysis |  |  |  |  |  |  |
| 5 | Report writing |  |  |  |  |  |  |
| 6 | Defending Research Report  |  |  |  |  |  |  |
| 7 | Prepare & Submitting Research Report Black Book |  |  |  |  |  |  |

**APPPENDIX 6: Research Report Budget**

The study is estimated to cost two millions (2,000,000) Tanzania shillings only. The breakdown of the budget is shown on the table below:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Item**  | **Description** | **Units** | **Days** | **Unit cost** | **Total** |
| Training of Research Assistant | Research assistant training | 2 | 2 | 50,000 | 200,000 |
| Study Tool Piloting | Pre-testing study tools for 2 days  | 2 | 2 | 50,000 | 200,000 |
| Data Collection | Research assistant allowances | 2 | 20 | 30,000 | 1,200,000 |
| Data entry | Data cleaning, coding and transcribing using four research assistants  | 4 | 5 | 20,000 | 250,000 |
| Stationaries | Stationary (printing, photocopying, binding) | 1 | 1 | 100,000 | 150,000 |
| Total | 2,000,000 |