

THE UNITED REPUBLIC OF TANZANIA

Ministry of Community Development, Gender, Women and Special Groups

NATIONAL STRATEGY FOR NGOs SUSTAINABILITY (NSNS)

2022/2023 - 2026/2027







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ACRONYMS AND ABBREVIATIONS

CSOs	Civil Society Organizations
DPs	Development Partners
FGD	Focus Group Discussion
FYDP	Five Year Development Plan
LGAs	Local Government Authorities
M&E	Monitoring and Evaluation
MDAs	Ministries, Independent Departments and Executive Agencies
NaCoNGO	National Council of NGOs
NGOs	Non-Governmental Organisations
NSNS	National Strategy for NGO Sustainability
PESTEL	Political, Economic, Social, Environmental and Legal
SWOT	Strength, Weakness, Opportunity and Threat
TF	Task Force
TWG	Technical Working Group





FOREWORD

NGOs form an integral part of Tanzanian society and its continued efforts to intensify the attainment of the country's social and economic development goals through inclusive growth. Their contribution has been documented in areas of provision of emergency and humanitarian response, social services, economic empowerment, skills development, expanding access to education, health services to legal justice, poverty eradication and social assistance, and the protection and empowerment of vulnerable groups. NGOs have also led efforts in community mobilization, advocacy for human rights, good governance, transparency, and accountability and contributing to direct employment, taxes and foreign currency for the country.

Indeed, Tanzania's government is cognizant of these efforts and in its 3rd National Five - Year Development Plan (FYDP 2021/22-2025/26) has a specific chapter that builds the case for transformative participation and contribution of NGOs, as a catalyst for sustaining middle-income status and improved human development.

While we celebrate and aspire for more contribution from NGOs, questions over NGOs accountability and sustainability have become a common concern in different contexts in both developed and developing countries. To this end, the NGO sector needs both resilience and sustainability to be able to make lasting contributions and carrying out their other mandates effectively and diligently.

Within that context, during the Annual NGOs Forum on 30th September, 2021, Her Excellency Samia Suluhu Hassan, the President of the United Republic of Tanzania directed the Ministry to work in collaboration with NGOs and other relevant stakeholders to develop a comprehensive approach to enhance the sustainability of NGOs operating within the country. In November 2021, the Ministry formed a small Task Force (TF) to guide the process of developing the Strategy.

It is with utmost privilege and honour that I introduce the first National Strategy for NGOs Sustainability (NSNS) 2022/2023 - 2026/2027, which attempts to put in place an enabling environment for NGOs to attain improved institutional capacity for their effective operations and strong and diversified financial-base for lasting impact. It is our hope that the NSNS will help improve the effectiveness of NGOs engagement in the overall efforts to accelerate progress toward SDGs and the FYDP III.



Gwajima

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Minister

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A handwritten signature in black ink, appearing to read 'Z. Chaula', with a horizontal line underneath.

Dr. Zainab A. S. Chaula
Permanent Secretary
Ministry of Community Development, Gender, Women and Special Groups



CHAPTER ONE

INTRODUCTION



INTRODUCTION

1.1 Background

The National Strategy for NGOs Sustainability (NSNS) is the first national framework for putting the focus on the sustainability of NGOs in the country.

NGOs have been recognized as important agents for socio-economic development. In Tanzania, their contribution has been documented in areas of provision of emergency and humanitarian response, social services, economic empowerment, skills development, expanding access to education, health services to legal justice, poverty eradication and social assistance, protection and empowerment of vulnerable groups, community mobilization, advocacy for human rights, good governance, transparency, and accountability, contributing to direct employment, taxes and foreign currency. Chapter 3 of the Tanzania 3rd National Five - Year Development Plan (FYDP 2021/22-2025/26) builds a case for the participation and contribution of NGOs as non-state actors, in catalyzing improved human development.

As in many other parts of the world, the survival of NGOs in Tanzania is becoming a challenge because of the changes in the external funding environment as well as the local operating environment, and the capacity of NGOs, especially the small resource-constrained NGOs to adequately respond to these changes. Most NGOs in Tanzania remain heavily dependent on external financial resources, and any change of priority on the part of funding entities or an external shock presents a big challenge to the sustainability of the local NGOs. The recent impact of the Covid-19 pandemic has highlighted the necessity to develop a sector that is agile and adoptive to the current social economic dynamics.

During the Annual NGOs Forum on 30th September 2021, Her Excellency Samia Suluhu Hassan, the President of the United Republic of Tanzania directed the Ministry that was (at that time) responsible for NGOs to work in collaboration with the relevant stakeholders to develop a comprehensive approach to enhance the sustainability of NGOs operating within the country.



In the end, the Government aims to create an enabling environment to support the building of a resilient ecosystem for delivering NGOs' institutional capacity development, effective partnerships and strong and diversified financial-based for lasting impact.

1.2 Rationale for the NSNS

The NSNS recognises the broader aspects of NGO sustainability. The development of the National Strategy for NGOs Sustainability draws in rationale from the following realities:

The ability of NGOs to consistently remain relevant and deliver impact:

The continued growth of the sector can be realized if organizations are able to develop and execute need-based and demand-driven programs, supported by excellent leadership, transparency, accountability and commitment to meet the expressed needs of beneficiaries. Conversely, a crucial ingredient is the NGO's own ability to develop and articulate a compelling set of reasons for existing (values, goals), attracting resources, and executing and delivering on their missions. Competing for resources requires this kind of 'match fitness' across the NGO sector.

Sources, volumes and requirements of funding available to NGOs:

Traditional bilateral sources may be cutting back on funding NGOs for a variety of reasons while those private foundations supported by wealthy individuals and families are not short of cash to support causes that align with their objectives. NGOs in Tanzania are not always updated on the changes taking place in the global funding ecosystem in terms of forms of giving, who is giving and for what causes, where is the space shrinking and where is the space opening and what this means in terms of how much funding is available for countries like Tanzania and future prospects. Preference for projectbased funding puts the focus on the activities of NGOs rather than on sustaining the organizations meaning that many NGOs are essentially temporary features depending on the availability of project funding. In practice, institutional or organizational development remains a low priority, although a small but growing numbers of US-based private foundations are investing





in organizational development. But the majority of NGOs are forced “go where the money is” regardless of whether the project priorities identified by a prospective funder suit the long-term strategic plans of the respective NGO and the National plans at large. Moreover, many local NGOs have challenges meeting the minimum requirements of the funding organisations.

A significant share of NGO funding from foreign sources:

This raises vulnerabilities in terms of its perceived unreliability (here today and gone tomorrow) given funders’ changing preferences and perceived alignment with national (local) priorities. The strategy promotes a sustainable approach to NGO financing that leans towards multiple sources of income, providing equilibrium between externally and internally generated resources for an organization to meet its operating and administrative expenses while maintaining the freedom to determine its priorities and projects.

The Strategy recognizes that there are many NGOs that have taken individual initiatives to enhance their sustainability and resilience and moves a step forward in promoting a more coordinated approach to addressing the challenges that face the NGOs sector as a whole. It focuses on broader aspects of NGO sustainability and it is significant not only to individual NGOs but to the NGO sector as a whole. Building sustainable NGOs to achieve sustainable development benefits is an important task that requires a holistic approach and hence the strategy.

1.3 Process of Developing the NSNS

The process of developing the NSNS employed an extensive participatory and layered consultation approach engaging a wide range of NGOs and relevant stakeholders. The Ministry of Community Development, Gender, Women and Special Groups provided secretariat support to the Consultants and TF in organizing interviews, consultations and stakeholders’ engagement meetings.

The first step was to carry out an intensive documentary review of the existing situation to identify the main issues to be addressed for the sustainability of the NGO sector from 2022/23 to 2026/27. An overarching principle was to ensure





active involvement of the NGOs and other stakeholders in an iterative and open process of airing opinions, experiences and consensus building, which essentially contributed to advancing a sense of ownership.

Stakeholders' engagement meetings for NGOs were administered in Lake (as a pilot), Eastern, Northern, Southern Highlands and Central zones, followed up with other relevant stakeholders including Government Agencies, Development Partners (DPs) and the Private Sector. Tools such as Focus Group Discussions (FGDs) and PESTEL (analysis of macro-political, economic, social, environmental and legal factors that may have a profound impact on an organisation's performance) were administered. Environmental scanning was done to select the three most important inhibiting and supporting factors on the basis of strengths, weaknesses, opportunities and threats (SWOT analysis). This also helped to arrive at consensus points in the preparation of the Plan of Action and Issue Matrix.

Further, an Online Survey Questionnaire with structured and semi-structured questions was designed and shared to ensure that an appropriate response rate is obtained. In summary, the process was divided into five phases.

1. Documentary review:

Focused on existing studies on the state and situation of the NGO sector in Tanzania and in other selected countries; existing documents on socio, economic, political and legal and institutional developments in Tanzania, on current major programmes of government agencies, DPs and donors and NGO networks to establish trends in the role of NGOs in public service delivery, policy formulation and governance (see bibliography).

2. Stakeholders' engagement meetings and an online survey:

As noted, FGDs and PESTEL were administered to gather insights about the sustainability of NGOs, the prevailing issues and challenges that they face, and key areas of intervention to strengthen their sustainability. A total of 767 stakeholders representatives participated in the consultation meetings and 980 NGOs participated in the online survey as in the Table and Figure below.

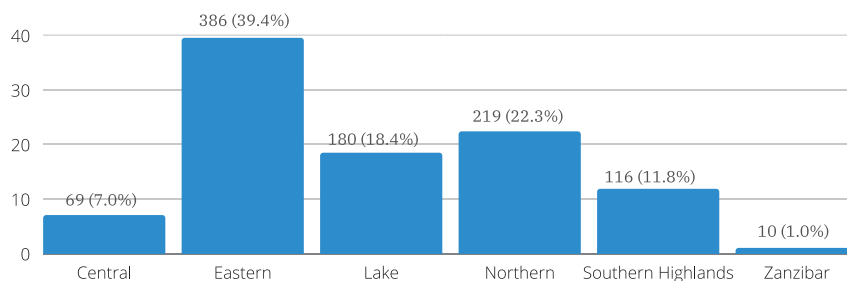




Table 1.1: Distribution of FDGs per Zones and Stakeholders

Zone & Stakeholders	Number of FDGs	Male	Female	Total
Eastern	15	129	89	218
Northern	11	99	100	199
Southern Highlands	8	61	54	115
Central	7	65	41	106
Zanzibar	1	18	21	39
Government Agencies	2	7	5	12
Development Partners	3	13	15	28
Private Sector	4	23	27	50
Total	51	415	352	767

Figure 1.1: Percentage Distribution of Response to Online Survey per Zones



3. Data analysis and preparation of a draft NSNS:

Qualitative and Quantitative data analysis was carried out to draft the NSNS to define the end goal of sustainability of the NGO sector. A series of activities related to data analysis and drafting of the NSNS took place that led to this final output.





4. Validation of the NSNS to representatives of broader stakeholders:

After receiving the inputs, the support of sectors that would be crucial to its implementation needed to be garnered. Workshops with representatives of stakeholder groups to get feedback on the NSNS were convened. Improvement of the NSNS (including implementation arrangements and monitoring and evaluation scheme) was made based on the result of consultations.

5. Presentation of the draft NSNS and approval by the Ministry's Management:

Presentation of NSNS was done and comments and suggestions to improve the strategy were accommodated accordingly.

1.4 Outline of the Strategy

The NSNS has five chapters. Chapter 1 outlines the background information, rationale for developing the NSNS and the process that was employed in its development. Chapter 2 outlines the operating context for NGOs and presents the key issues and drivers of NGOs' sustainability based on the analysis of the operating context and consultation process. Chapter 3 spells out the strategic objectives, actions and expected results while Chapter 4 presents a Plan of Action for the NSNS. Monitoring and Evaluation of the NSNS are discussed in Chapter 5 and Annex covers the NSNS Matrices of a Plan of Action and those of Risk Management Framework.



CHAPTER TWO

THE OPERATING CONTEXT AND KEY DRIVERS OF NGOs SUSTAINABILITY



THE OPERATING CONTEXT AND KEY DRIVERS OF NGOs SUSTAINABILITY

2.1 Introduction

Sustainability of NGOs requires an integrated structure of mutually supportive processes that take into consideration the operating context and necessary drivers of sustainability. While the country level is the key for operational work of NGOs, the regional, global, policy-making, and inter-agency levels all have important roles to play. Since NGO interests and agendas are so heterogeneous, it is important to understand drivers of sustainability and their leverage points in the current operating context, the purpose which is served by this chapter.

2.2 NGOs Regulatory Framework in Mainland Tanzania

The regulatory framework for NGOs in Mainland Tanzania is wide-ranging. The Ministry of Community Development, Gender, Women and Special Groups through the Office of the Registrar of Non-Governmental Organizations (NGOs) is responsible for overseeing the implementation of the National NGOs Policy, 2001 and the NGOs Act No. 24/2002 as amended in 2005 and in 2019.

In Mainland Tanzania, NGOs are legally governed by Article 20 (1) of the Constitution of the United Republic of Tanzania of 1977, the National NGOs Policy, 2001 as well as the NGOs Act No. 24 of 2002 as amended from time to time and its regulations. Nevertheless, pursuant to Section 31 (a) and (b) of the NGOs Act No. 24/2002, NGOs have the duty to respect the laws governing their operations, including the Immigration Act, Tax Administration Act, Employment and Labor Relations Act, Workers Compensation Act, Anti-Money Laundering Act, Prevention of Terrorism Act, etc. Apart from other relevant laws and regulations, NGOs are further obliged to respect the culture and traditions of the people and communities in which they operate, unless such culture and traditions are contrary to any other written law.



National NGOs Policy, 2001	<p>The National NGOs Policy, 2001 was formulated in order to create an enabling environment for the NGOs to operate effectively and efficiently in the social and economic transformation of the country. Specifically, the Policy aimed at providing a broad framework for legal and institutional arrangements to facilitate the operations of NGOs in Mainland Tanzania and strengthening the relationship between the Government, NGOs and other stakeholders.</p> <p>Moreover, it aimed at promoting transparency and accountability of the Government, NGOs and other stakeholders.</p>
NGOs Act No. 24, 2002	<p>The NGOs Act No. 24/2002 is the Principal Act, which among others, provides for the administration, coordination and selfregulation of NGOs in Mainland Tanzania and the procedure for their registration at all levels (District, Regional, National, International).</p>
NGOs Regulations, 2004 GN. 152	<p>This provides for the procedure for registration at the District or Region and for their inspection under the custodian of the Registrar.</p>
Guideline for NGOs Coordination in Mainland Tanzania	<p>In April 2020 the Ministry of Health, Community Development, Gender, Elderly and Children through the Office of the Registrar of NGOs, inaugurated the Guidelines for NGOs Coordination in Mainland Tanzania. To prevent overlapping administrative procedures, the guidelines aimed at identifying the duties of the Ministry responsible for NGOs, Sector Ministries, Regional Secretariats, Local Government Authorities and the Private Sector in coordinating activities of the NGOs. Furthermore, it aimed at ensuring NGOs' adherence to the principles of transparency and accountability and facilitating regular information sharing between the Office of the Registrar of NGOs and Sector Ministries, Private Sector and NGOs.</p>

2.2.1 NGOs Legal Reforms

Legal framework governing NGOs in Tanzania went through different reforms with a view to creating an enabling environment for the sector to provide quality services to the community and ensure enhanced transparency and accountability.





NGOs (Amendments) Regulations, 2014 GN. 8	In the Written Laws (Miscellaneous Amendments) Act No. 11/2005, the Principal Act, which is the NGOs Act No. 24/2002, was amended in order to accommodate, among others a new definition of NGOs to include the concept of non-partisanship and institute a Certificate of Compliance for NGOs registered by other written laws. It further provides for application procedures for International NGOs (INGOs) and the deregistration of NGOs failing to file reports for two consecutive years without any reasonable cause.
Written Laws (Misc. Amendments) Act No. 11/2005	The NGOs (Amendments) Regulations of 2014 among others, provide for the requirement for an NGO to be registered by a group of not less than five persons or five NGOs and to transfer NGO assets to another NGO having similar objectives upon winding up. It also institutes fees payable to the Registrar of NGOs.
NGOs (Amendments) Regulations, 2018 GN. 609	The NGOs (Amendments) Regulations of 2018, among others, provide for financial disclosure to the Public, Registrar of NGOs, the Council, the Board and other stakeholders including biannual publication of the sources of funds, submission of funding contracts and declaration of fundraising activities.
Written Laws (Misc. Amendments) Act No.3/2019	In the Written Laws (Miscellaneous Amendments) Act No. 3/2019, the Principal Act, which is the NGOs Act No. 24/2002, among others, was amended to provide for the inclusion of Community Based Organizations (CBOs) to the definition of NGOs, empowering the Registrar of NGOs to suspend operations or deregister any NGO which violates provisions of the NGOs Act and mandate of Office of the Registrar of NGOs to conduct monitoring and evaluation of NGOs. It also gives powers to the Registrar of NGOs to collaborate with law enforcement organs to investigate any matter as may be required and institutes a requirement to renew a certificate of registration after a period of ten years.





NGOs (Amendments) Regulations, 2019 GN. 685	The NGOs (Amendments) Regulations of 2019 GN. 685 among others, provides for the procedure for registration of NGOs previously registered under other Written Laws, Issuance of new certificates to NGOs which were previously issued with a certificate of registration or certificate of compliance and requires NGOs to report quarterly to the Registrar of NGOs and submit funding contracts or agreements. It also institutes the review of the NGOs Constitutions in accordance with the Standard Format as prescribed by Form No. 16.
NGOs (Renewal and Incentives) Regulations, 2019 GN. 686	The NGOs (Renewal and Incentives) Regulations of 2019 GN. 686 among others, provides for the procedure for application for renewal of registration and gives incentives to NGOs for good performance in discharging their duties diligently.
NGOs (Rights and Duties of Asst. Registrars) Reg, 2019 GN. 687	The NGOs (Rights and Duties of Assistant Registrars) Regulations of 2019 GN. 687 among others, provides for the appointment of Public Officers as Assistant Registrars including outlining their duties and powers.

Generally, NGOs in Mainland Tanzania are governed by the NGOs Policy, 2001, NGOs Act No. 24/2002 as amended by Act No. 11/2005 and Act No. 3/2019 and its Regulations through GN. 152, 8, 609, 685, 686 and 687. However, these laws should not be treated in isolation, but rather need to be read as one with other laws of the land because NGOs are body corporates.

2.3 NGOs Governance and Legal Framework in Zanzibar

In Zanzibar, NGOs are governed and coordinated as per Article 20 (1) of the Constitution of the United Republic of Tanzania of 1977, Article 20 (1) of the Constitution of Zanzibar of 1984, NGOs Policy of 2009 and the Societies Act No. 6 of 1995.

2.4 Status of NGOs in Tanzania

In Mainland Tanzania, there are 8,062 active NGOs which are operating in different registration levels and multiple thematic areas as presented in the tables below.





Table 2.1: Registration Levels

S/N	Region	International	National	Regional	District	Total
1	Arusha	112	828	32	30	1,002
2	Dar es Salaam	224	1,948	22	15	2,209
3	Dodoma	13	368	15	14	410
4	Geita	0	34	5	9	48
5	Iringa	22	224	19	11	276
6	Kagera	3	168	18	28	217
7	Katavi	0	39	3	9	51
8	Kigoma	8	124	21	27	180
9	Kilimanjaro	30	315	30	38	413
10	Lindi	1	56	14	55	126
11	Manyara	3	48	1	24	76
12	Mara	5	109	20	21	155
13	Mbeya	10	299	38	76	423
14	Morogoro	8	310	17	26	360
15	Mtwara	3	100	20	27	150
16	Mwanza	17	479	15	12	523
17	Njombe	0	109	11	48	168
18	Pwani	10	248	15	33	300
19	Rukwa	1	78	24	16	119
20	Ruvuma	1	90	28	36	155
21	Shinyanga	2	93	8	6	109
22	Simiyu	1	21	1	8	31
23	Singida	3	60	2	6	71
24	Songwe	2	26	1	6	35
25	Tabora	4	128	8	8	148
26	Tanga	6	214	45	36	301
	Total NGO	489	6,516	433	624	8,062

**Table 2.2:** Thematic Areas

S/N	Sector	International	National	Regional	District	Total
1	Education	190	2,497	129	163	2,979
2	Industrialization	5	109	6	4	124
3	Health	179	2,078	128	138	2,523
4	Water	36	311	14	9	370
5	Energy	10	117	3	1	131
6	Infrastructure	11	78	3	2	94
7	Governance	18	393	18	35	464
8	Empowerment of Communities	222	3,706	261	351	4,540
9	Gender	30	832	43	53	958
10	Social Protection	86	1,630	122	148	1,988
11	Environment	58	1,299	81	76	1,514
12	Agriculture	49	698	46	34	827
13	Human Right	26	765	46	129	966

In Zanzibar, there are 443 active NGOs which are operating in different geographical locations and thematic areas as noted in the tables below:

Table 2.3: NGOs registered in Zanzibar per Geographical Locations

S/N	Regions	Number of NGOs
1	1 Mjini Magharibi	302
2	Kaskazini Unguja	37
3	Kusini Pemba	29
4	Kusini Unguja	40
5	Kaskazini Pemba	35
	Total	443



Table 2.4: NGOs registered in Zanzibar per Thematic Areas

S/N	Thematic Areas	Number of NGOs
1	Health	65
2	Education	5
3	Religious Affairs	40
4	Agriculture	46
5	Environment	22
6	Development	45
7	Youth	75
8	Women and Children	34
9	Sports and Arts	11
10	Legal Aid and Human Rights	45
11	Narcotic Drugs	3
12	Blue Economy	2
13	HIV/AIDS	5
	Total	443

2.5 Existing NGOs Sustainability Models

There are several NGOs in Tanzania that are already taking measures to enhance their sustainability. From the consultations, NGOs have been persuaded to employ either one or a combination of sustainability models (detailed below) that are most suited to their type of interventions, location, networks and general socio-economic and political contexts. During the implementation period of this NSNS, the government will work with NGOs and other sector stakeholders to create more enabling environment for more NGOs to adopt these models as appropriate.





Table 2.5: NGOs Sustainability Models

Model/ Approach	Key Features
Direct Aid	Traditionally, NGOs have heavily been dependent on donor support. With the growing needs and rising costs, NGOs are forced to reach out to new donors with innovative fund-raising approaches. While looking for new donors, NGOs are supposed to shift from single sources of funds to multiple sourcing
Self-Financing	Self-Financing refers to internal sourcing where NGOs strategically align themselves in rising of funds internally so that they can survive in case of impromptu withdrawal of a donor. This model helps the organization to survive even during times of global challenges such as Covid-19 pandemic.
Cost Recovery	Given insufficient funding along with uncertainty of those funds over time, NGOs are forced to redesign their program activities to include cost recovery components, whereby the beneficiaries of the NGO's programs, are supposed to pay part of program costs in order to ensure program sustainability. In this regard, NGOs can develop social enterprise strategies or social franchising models as a strategy to ensure sustainability. A Good example of this model is Marie Stope's global network of Blue Star clinics or Basic Need's franchise model for the provision of mental health support in the poorest communities.
Social Enterprise	Social enterprises are businesses created to further a social purpose in a financially sustainable way. More and more governments have begun changing tax laws and other regulations that restrict the ability of nonprofit organizations to charge fees or engage in profit-making ventures.
Delivery Agency	Of recently, central and local governments are increasingly providing program grants for NGOs to undertake activities that the governments support, but cannot provide that much effective than NGOs would do. A good example is Tanzania government's move to shortlist NGOs that receives Global Fund support to implement Covid-19 interventions.





Philanthropy	<p>The more an NGO can tap the goodwill of the public for support, the more it can devote its time and energy directly on its mission. After considering their funding options, many NGOs might determine that relying fully on philanthropic support is the best fit with their organization's needs, abilities and values. Nevertheless, even in these cases, NGOs are wise to diversify their base of philanthropic support rather than being dependent on a single source.</p>
Corporate Social Responsibility (CSR)	<p>In the corporate world today, NGOs are expected to use and exhaust local available resources coupled with engagement with other partners to create sustainable and strategic partnerships. NGOs can partner with corporations as part of the latter's CSR activities. Specifically, partnerships with the private sector have shown promising results through the 'matching funding' and shared value approaches. It is however recognised that many private sector entities are moving towards the forming of their own foundations, in order to manage their contributions to society themselves.</p>
Creating Shared Value(CSV)	<p>NGOs do not work in isolation, but rather combine their expertise and resources to achieve common goals as long as they share common objectives. NGOs level of alliances can be adopted as one of the strategies to increase its financial sustainability. This is mainly so because one NGO could have financial resources but lack the organizational capacity to deliver a certain project. This situation calls for NGO collaboration and partnership as a key pillar to NGO financial sustainability. Similarly, many private sector entities around the world are moving to a CSV model that takes into account "people, planet, and profit" (the 3 Ps) as they work to think more sustainably about their contribution to the economy. This shift is aimed at creating companies that remain in the business of making money but do so whilst also 'doing good'.</p>





Strategic alliances	NGOs do not work in isolation, rather they combine expertise and resources to achieve common goals as long as they share common objectives. NGOs level of alliances can be adopted as one of the strategies to increase its financial sustainability. This is mainly so because one NGO could have financial resources, but lack the organizational capacity to deliver a certain project.
NGO Consultancy	While some NGOs are created by people with experience of running the same, many others are not. This opened a gap in the market for NGO consultancy to exploit. Each NGO consultancy is run and staffed by people experienced in the NGOs sector and international development. The services offered by a NGO consultancy can be divided into four sectors: organization, training, finance and project management, which can be offered to both national and international NGOs that wish to function more efficiently, if such NGOs are willing or able to pay for the relevant services. While organizations tend to concentrate first on structure, training covers various aspects of an organization from team-building to recruitment policy, fundraising methods and strategies, as well as communication and networking strategies. Financial advice focuses on areas such as fundraising and accounting, while project management covers the planning, execution and assessment of a specific project. Moreover, some NGO consultancies have also been working with donors, especially in risk assessment and capacity support.
Crowd Funding	Crowd funding is a new source of funding for NGOs, which involves a collection of small amounts of money from a large number of people via internet. With the rise in the number of internet users and mobile money users, crowd funding platforms can help NGOs to raise funds from their supporters if a local crowd funding platform is made by looking at all legal requirements and the local context.





2.6 Key Drivers of NGOs Sustainability: Emerging Issues from Analysis of Operating Context and Stakeholders' Consultations

The NSNS envisages key pillars that give a framework for understanding the factors that can influence the sustainability of NGOs, as presented in Figure 2.1 below.

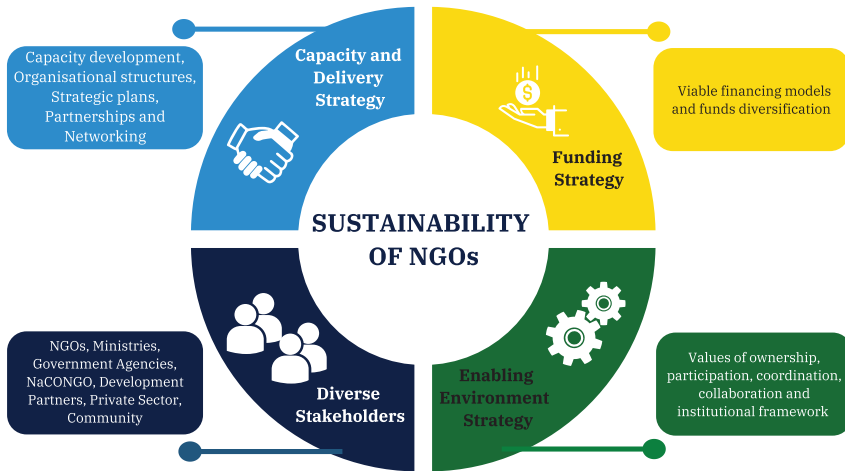


Figure 2.1: Framework for the Sustainability of NGOs in Tanzania

2.6.1 Enabling Environment

Legal and institutional frameworks are essential ingredients for the NGO sector to thrive. NGOs stakeholders expressed concerns that the existing laws and operating environment constrain NGOs to effectively deliver and sustain their mandates and made a clear call for reforming policies, laws, guidelines, and administrative procedures that inhibit NGOs operations at all levels, to reduce the cost of compliance levelled by multiplicity of administrative and regulatory institutions.

Most common concerns were raised in relation to increased government compliance requirements for all NGOs with one size fits all approach placing a disproportionate burden and cost of compliance to smaller and less resourced NGOs. Inadequate sharing of information related to NGOs among government institutions relevant for NGOs operations increases the cost of compliance due



to the duplication of efforts that could potentially be avoided with adequate coordination and use of digital technology. Stakeholders, qualified that on the later, NGOs coordination guidelines are in place (developed in 2020) but in practice bureaucratic procedures still exist, limiting coordination between PO-RALG, NGO Registrar and relevant sectors, again leading to duplication of efforts and increasing costs of operations for NGOs in an environment where most funders place very strict limitations over what proportion of funding could be used for organizational administration and operations vis-a-vis direct project costs. Analysis from PESTEL data reflects some of these issues in Figure 2.2 below.

Enabling Environment

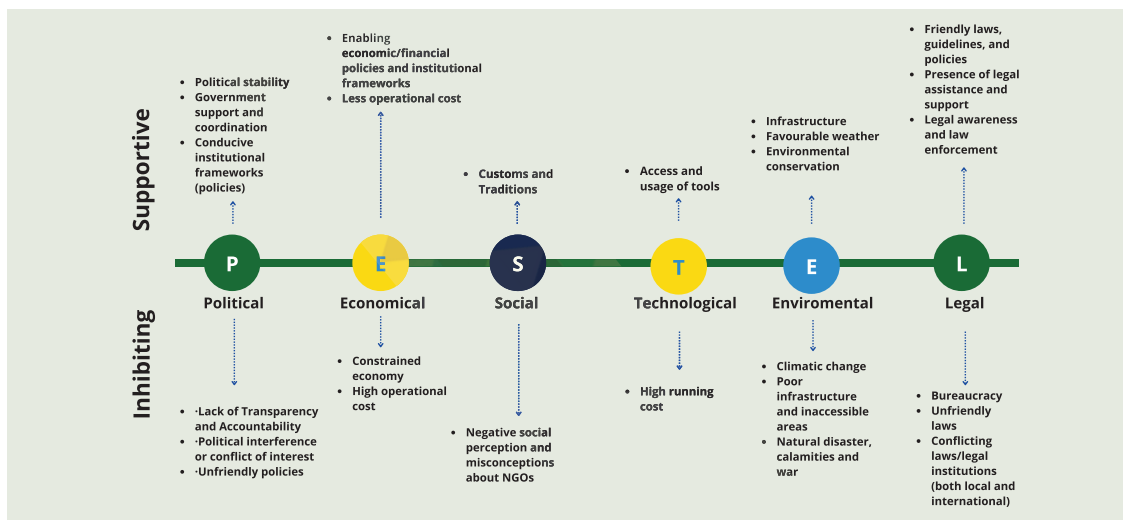


Figure 2.2: PESTEL Analysis with Emerging Issues on Enabling Environment

Taxation was another area of great concern calling for the relevant authorities to work with NGOs and other stakeholders to address bottlenecks and capacity challenges for consistent interpretation and application of existing tax laws in relation to eligibility of tax incentives and exemptions for NGOs. The duration to secure eligible tax exemption/incentives was pointed out to take much longer due to limited knowledge among personnel responsible for the procedures.



Stakeholders noted that taxation can be both an inhibitor and an enabler for NGOs fundraising efforts. Internationally, the rationale for extending certain types of taxes to NGOs is not well understood by some donors/philanthropists owing to different taxation policies in their own countries, thus impeding resource mobilization. Locally, stakeholders revealed an absence of tax incentives hindering development of structured CSR programmes and other forms of philanthropic giving to NGOs.

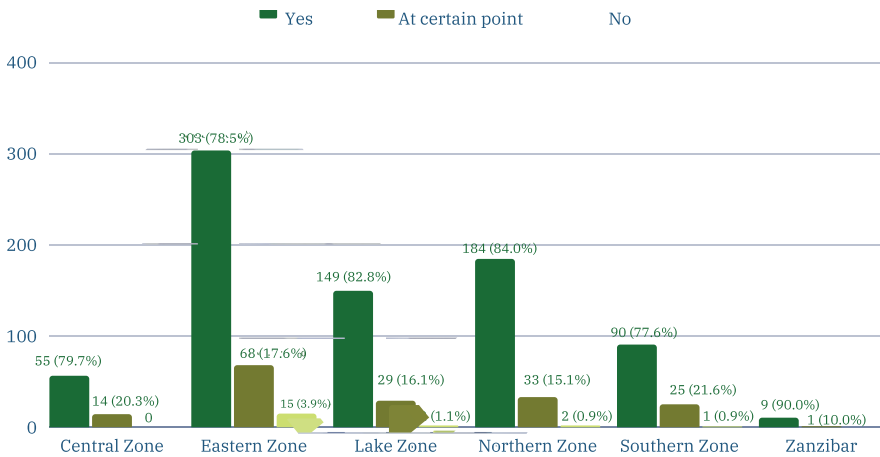


Figure 2.3: Tax Incentives and CRS as Financial Resilience and Mechanis

On the other hand, consultations with government agencience revealed that there was a general acceptance from government officials that NGOs are instrumental to development processes and their work work is recognised especially at the grassroots level and in underserves communities. Government representatives stressed that more needs to be done by NGOs to align their work with the policies and development priorities of the country if their development work was to have a meaningful contribution and recognition at all levels.





2.6.2 Access to funding and Funding Model

Having a clear mission, sound management practices, and diversified sources of income ensures NGOs are financially self-sufficient and sustainable. NGO sustainability means the ability to continue with operations after the external donor funding is withdrawn. By design, many NGOs are established to accomplish altruistic rather than financial objectives and depend largely on donors (domestic, foreign, public and private). Under these circumstances maintaining a healthy diversity and relative contribution of funding sources is important for managing shocks should one type of funding source become inaccessible. The assessment conducted to inform this strategy established that only 16.6% of the surveyed NGOs perceived themselves to be sustainable while 58.8% felt that their financial sustainability was seasonal, and a quarter (24.6%) confirmed that they were not financially sustainable at all (Figure 2.4). This is consistent with the 2020 Report on NGOs' Contribution to the National Development, which among other things shows over-reliance on development partners as far as the financing of the sector is concerned.

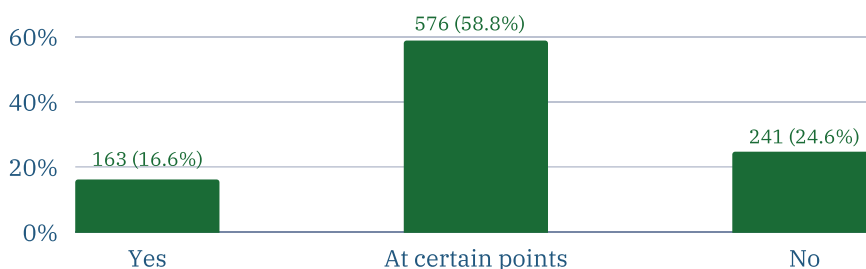


Figure 2.4: Perceived Financial Sustainability

NGOs financing is increasingly characterized by multiple financing models. Nevertheless, many NGOs are still depending on the traditional funding from donor countries and multilateral organisations. NGOs were asked to mention main sources of funding (based on 2021 financial year) in terms of what percentage of organisation's financial resources came from respective sources. In their responses, majority did not receive any funding from the common traditional sources (see Figure 2.5 below). This demonstrates NGOs' inability to tap opportunities for diversification of funds in the local contexts.



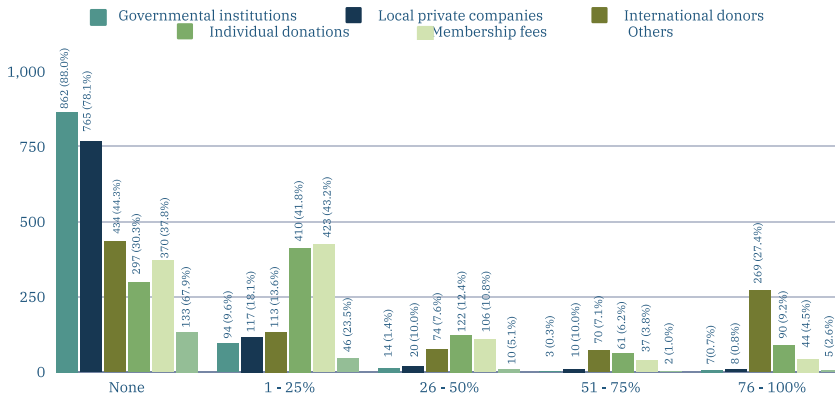


Figure 2.5: Source of NGOs Finance in Tanzania

Fundraising is one of the most used approaches to ensure organisational financial sustainability. Establishing and maintaining relationships with donors, volunteers, and the government is critical in building a good fundraising environment.

The use of policies, plans of action, networking, fundraising, and organizing regular meetings with potential funders emerge as some of the common fundraising mechanisms by most of the consulted NGOs. Organizing regular meetings with potential funders is a proven mechanism to mobilize funds and support for a cause. During the meetings, NGOs present their work plans, and concept notes to ask for financial support from donors. The ability to conduct well-organized fundraising meetings and events enables the respective NGOs to raise adequate funds. However, the prerequisite for successful fundraising events include, among others, NGOs having good network relations and personal solicitation to mobilize support and funds. As such, small organizations fail to do fundraising because of a shortage of knowledgeable and experienced staff that can dedicate their time to fundraising activities. Equally, few organizations have fundraising strategies.

While some NGOs have specific personnel dedicated to fundraising many do not. These are the people whose role among others is to find funding opportunities, develop and prepare fundraising campaigns, and prepare financial proposals. A





common practice in some NGOs is that the board of directors dedicates time to meet with donors for fundraising to mobilize resources for their NGOs as they are the NGOs governing boards. However, the biggest challenge related to fundraising is the shortage of knowledgeable and experienced staff who can dedicate their time to fundraising activities, especially in small NGOs.

In the absence of experienced staff with expertise in fundraising, most local NGOs, especially those which are still at the infant stage, can hardly fundraise. Moreover, again, most small and local NGOs miss funding opportunities because they cannot compete with big organisations during fundraising.

Table 2.6: Scope of Fundraising

Scope of fundraising	Frequency	Percent
Most Organisations apply for funds out of their field of operation	403	41.1
Most Organisations apply for funds only within the field of their operation	577	58.9
Total	980	100

Developing social enterprise is among the models considered by NGOs in Tanzania in their efforts towards financial sustainability. This involves putting in place business investments in a wide range of sectors out of which a share of profits goes into the running of the organisation.

Most local NGOs are evolving from traditional funded NGOs to new social development enterprises. NGOs are increasingly investing in a wide range of sectors. However, some of the challenges encountered by NGOs stem from the fact that social enterprises require very different skillsets. Most of the small NGOs do not have experienced staff to conduct market research to identify potential buyers,

and by extension, they lack sponsors to support their initiatives. Moreover, there is a notable challenge in the way tax authorities should treat NGOs running social enterprises. Above all, donor funds are tied to certain conditions





which restrict NGOs to be guided by their missions. Funding restrictions emerged in PESTEL analysis during consultations as an inhibiting factor while diversification of financial resources emerged as a supportive factor (Figure 2.6).

Access to Funding/Funding Models

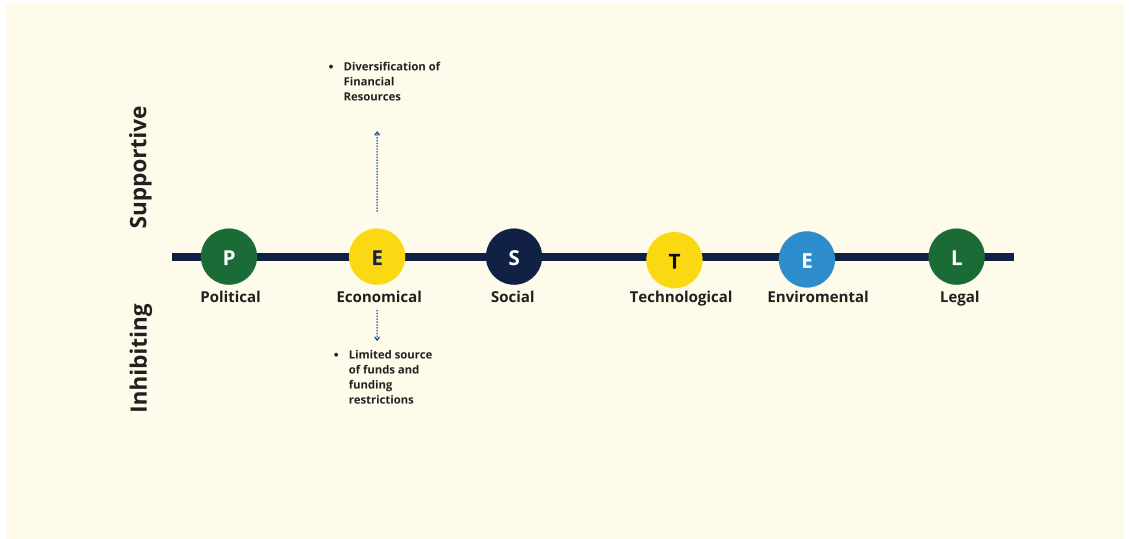


Figure 2.6: PESTEL Analysis with Emerging Issues on Access to Funding

Another common NGO financing mechanism is through membership fees and volunteerism. Founding members, partners, and supporters donate so that their NGOs can be sustainable. From the consultations it became clear that most of unrestricted funds for NGOs came through voluntary donations from local sources mostly the private sector (see Table 2.7). This is an area that the Government in collaboration with private sector can explore to enhance the environment for growth of local giving.



Table 2.7: Receiving Funds from Private Sector

Ever received funds from private sector	Frequency	Percent
Often	488	49.8
Rarely	329	33.6
Never	163	16.6
Total	980	100

2.6.3 NGOs Capacity and Delivery Mechanisms

There is a dire need for increased organisational capacity in areas of human resources, finance and accountability, but also a need to balance short-term and long-term objectives in order to strengthen organisational adaptability and learning for effective delivery mechanisms. Consultations with stakeholders revealed a need for realization of leadership, effective organisational structure, intra and intercoordination and collaboration. Sustainability in organisational systems involves ensuring sufficient organisational capacity that allows for seamless execution of activities, and delivery of services and gauges the organisation’s portfolio for its balance and continuity. Evidence from consultations indicates that NGOs can move beyond strong projects and build truly high-impact NGOs, by focusing on employee skill-building, thereby improving their retention and contribution to the NGO’s core mission. Moreover, the enhanced capacity of NGOs needs to comply with standard performance measurements for operational performance and financial viability. Analysis of PESTEL data collected during consultations highlights some of these emerging issues on the basis of the supportive and inhibiting (Figure 2.7).





NGOs Capacity and Delivery Mechanisms

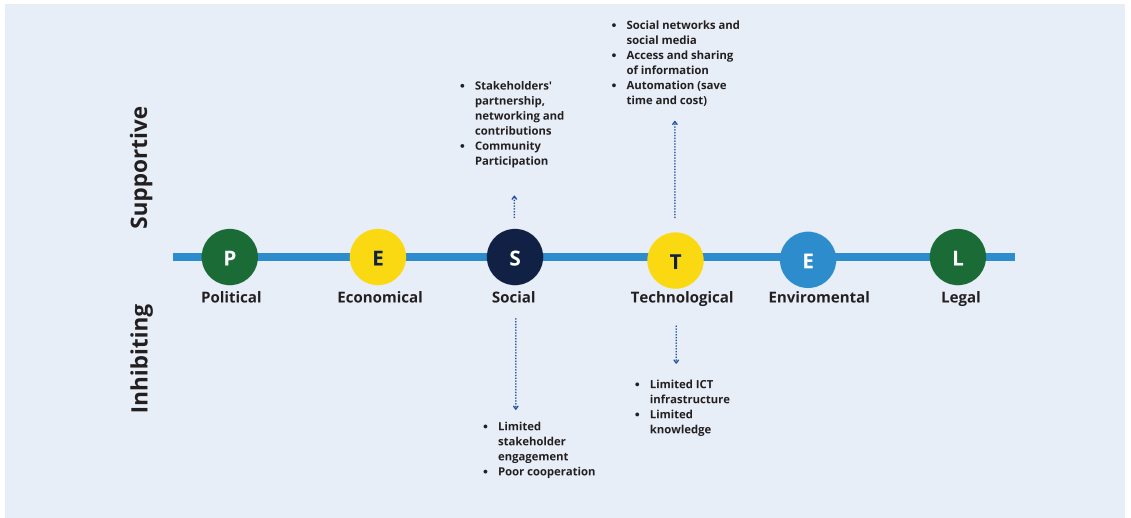


Figure 2.7: PESTEL Analysis with emerging issues on NGO Capacity and Delivery Mechanisms

From consultations with stakeholders, three key issues strongly emanated from the aspect of capacity of NGOs and delivery mechanisms. These issues are improving the organisational governance and accountability structures, maintaining efficiency and effectiveness in project delivery together with building and maintaining

networks and relationships with other partners and communities. While organisational governance structures are in place, their functional effectiveness leaves a lot to be desired as reflected in Figure 2.8 based on the question asked in an Online Survey on whether respective NGO has a functional governance structure in place. Addressing internal malpractices is a critical area of weakness.

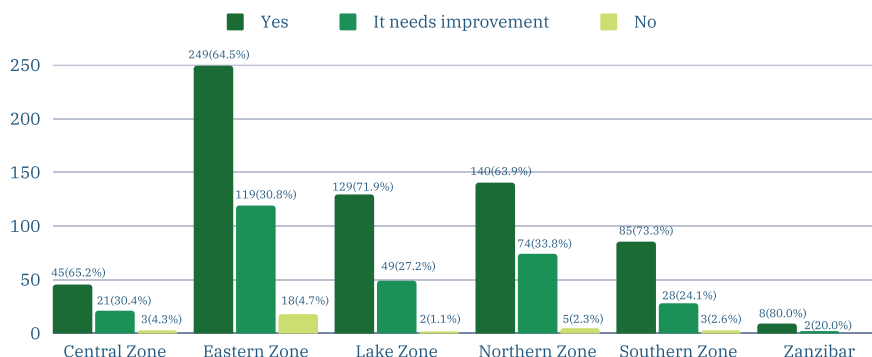


Figure 2.8: Presence of Functional Governance Structure

NGO organisational structure ought to be adaptive but efficient in decision-making. In a course of deciding upon a management and decision-making structure, factors such as the number of employees, number of areas of intervention, nature of the intervention, and the nature of leadership are crucial. In terms of appropriate structure, consultations have shown that a horizontal structure works best for NGOs that have fewer employees and more areas of intervention. Such a structure requires coordination amongst different units within an organisation, with a decentralised and democratic decision-making process. For new, small¹¹ and resource constrained NGOs, a horizontal structure would work best. However, it is important to note that for organisations with more employees and fewer leaders, it makes more sense to adopt a vertical management structure as it gives clarity in terms of the roles of each employee, and a clear hierarchical structure.

To strengthen practices of delivery mechanisms, NGOs need to be capacitated to adopt transparency in policy and decision-making, something which contributes to maintaining the staff’s confidence and integrity in the organisation. This can in turn positively affect retention. In order to boost the morale of staff to deliver effectively and efficiently and contribute to better performance, it is important to provide honest and balanced feedback on the performance of staff with respect

¹ [1] Young NGOs include those which have existed for not less than three years. Small NGOs are characterised by limited scope of operation operating in the district or region.





to the NGO's goals, vision and mission. Team building was mentioned to be an increase in overall synergy within the organisation. Building the capacity of the staff within an NGO to manage flagship interventions as well as to develop new organisational processes is a crucial practice for ensuring effective delivery mechanisms and sustainability and long-term impact of NGOs.

Organisational networking and relationship-building with partners and communities are fundamental to facilitating the growth of organic leadership and appreciating partners' needs and priorities. NGOs can continuously liaise with partners for enabling sustainable organisational structures and maintaining longterm relationships. Where NGOs have interventions in multiple communities across different areas, it is pertinent to form strategic partnerships to manage the intervention and build the capacities of partners working in those areas. However, consultations have indicated a limited appetite for working under strategic partnerships with 60.4% confirmed not to be formal members of support networks.

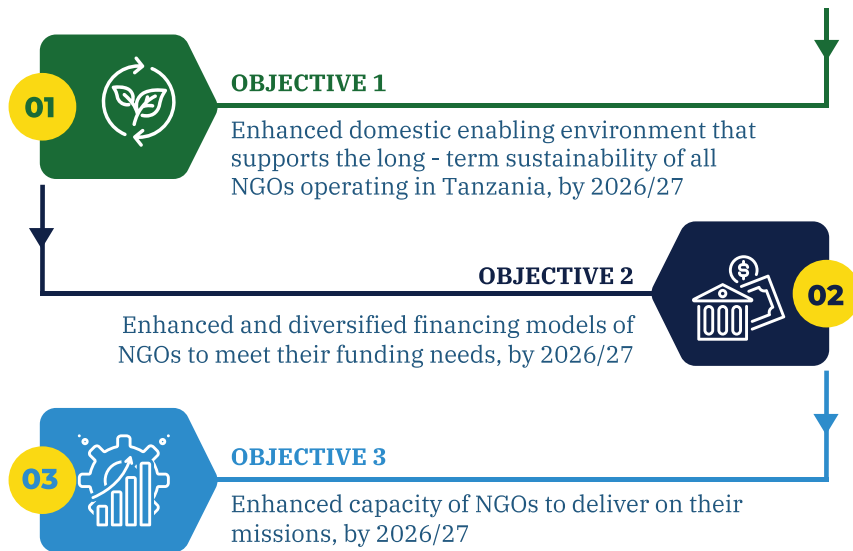


CHAPTER THREE

STRATEGIC OBJECTIVES, ACTIONS AND RESULTS

STRATEGIC OBJECTIVES, ACTIONS AND RESULTS

The overall goal of the NSNS is to serve as a roadmap in building robust organizational capacity, financial stability, resilience and growth in order to achieve sustainability of NGOs in Tanzania. In operational terms, the Strategy is intended to realise the following three strategic objectives;



OBJECTIVE 1	Enhanced domestic enabling environment that supports the long - term sustainability of all NGOs operating in Tanzania, by 2026/27
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The long-term vision of sustainability for all NGOs involves strategic actions tailored to the demand and the NGOs size that target transformational change of the regulatory bodies and policy framework governing NGOs sector. It further seeks to positively contribute to a conducive policy and legal environment, increased performance and improve the government relationship with the sector. This demands creating a balance between properly regulating the sector and allowing the former to flourish for impact, rather than exerting more control to the former at the expense of the later.



Strategy 1.1: Institute a robust framework to guide NGOs towards upholding intrinsic values of ownership, participation, coordination and collaboration.

An institutional framework geared toward synergy and collaboration between relevant stakeholders is instrumental in ensuring the sustainability of the NGO sector. This requires improving and strengthening coordination mechanisms and collaborative approaches that address issues of access to relevant information, bureaucratic procedures, and compliance complexities as well as create opportunities for strategic partnership at all levels within and beyond the sector. Ultimately, dialogue and platforms for the NGO sector to engage with the government and key players are realised.

Strategy 1.2: Improve policy and institutional frameworks governing the NGOs sector to promote a supportive environment for NGOs

Enhancing performance of the NGOs sector among other things needs a conducive and enabling environment. To achieve the same, there must be an active engagement between NGOs and relevant stakeholders such as government agencies, private sector and development partners in order to increase accountability, transparency and ensure trust among relevant parties.

Actions

- Review the National Policy on NGOs (2001) and related legislations (for instance tax laws) to support the smooth functioning of the NGO sector
- Improve the working relationship between government and NGO sector
- Operationalise national guidelines on coordination of the NGO sector
- Eliminate bureaucratic procedures and unfriendly compliance requirements
- Design and implement sensitization programmes on trust building for strategic stakeholders involved in the governance of the NGO sector.
- Strengthen coordination among key players in the sector.



OBJECTIVE 2

Enhanced and diversified financing model of NGOs to meet their funding need by, 2026/2027

Access to adequate and reliable funding is one of the fundamental building blocks for a sustainable NGO sector. As such, it is imperative for NGOs to diversify funding opportunities by adopting viable financing models. This requires proper strategies and instruments to capacitate NGOs to tap into funding opportunities beyond the traditional sources in order to grow and achieve their long-term objectives. NGOs should be the drivers to achieve this objective.

Strategy 2.1: Increase NGOs' access to opportunities for diversification of funds in the local context

The potential for a sustainable approach to NGO financing that avoids over-dependency on one source of income requires both diversification and striking a balance between externally and internally generated resources for an organisation to deliver its mandates. It is imperative for NGOs to maintain the freedom to determine priorities and projects, in line with government development agenda and priorities.

Strategy 2.2: Equip NGOs with necessary competence in adopting viable financing models

The ability of NGOs to consistently secure funding is a function of a particular type of 'match fitness' or competence across the sector. NGOs can excel and sustain their growth only when they are able to develop and execute relevant programs while tapping resources from multiple sources. It is essential for NGOs to be equipped with the necessary competence in adopting viable financing modalities and robustly credible financial management systems and practices, as a prerequisite for building financial resilience.





Actions

- Put in place guidelines for NGOs' effective resource mobilisation mechanisms
- Enhance NGOs to shift from single to multiple sources of funding (diversified funding sources)
- Promote and upscale social enterprise or social franchising models
- Improve relationships with development partners, private sector and the government to promote a sound fundraising environment
Integrate the PPP and CSR models in the functioning of NGO sector
Establish and implement Government Subsidy Framework to facilitate NGOs' access to Funding
- Design and conduct workshops, learning sessions and materials on the art and practice of financial resource mobilization for NGOs
Institutionalize sustainable resource mobilization mechanisms into NGOs' structures and operations.

OBJECTIVE 3

Enhanced capacity of NGOs to deliver on their missions, by 2026/27

Effective NGOs capacity and efficient delivery mechanisms are key to organizational-level sustainability. This entails the institutionalization of capacity development within the various managerial and organizational processes of NGOs. Cultivating a culture of transparency and accountability demonstrated by excellent leadership ability and commitment to respond to societal needs is pertinent. Establishment of effective whistle-blowing mechanisms to address misuse of funds and unaccountability is necessary. Being aware of the larger context of the country's regime will not only aid in being mindful of political and legal nuances for effective delivery mechanisms but also in working with multiple institutions for sustainable change. NGOs can do well in delivering their mission by strengthening their changeability and adaptive capacities. NGOs should be the drivers to achieve this objective and can do well in delivering their mission by strengthening their changeability and adaptive capacities.



Strategy 3.1: Increase involvement of NGOs in organisational capacity development for improved performance

Capacity building of staff and partner organisations ensures a better synergy within the organisation and seamless execution of activities while facilitating transparency and accountability of the NGO. Increased efforts to achieve capacity development of NGOs are needed in order to improve performance in the NGO sector, and the latter's sustainability.

Strategy 3.2: Streamline viable sustainability models into NGOs' organisational structures and strategic plans

Organisational structure and strategic plans constitute important determinants of organisational behaviour. The sustainability of NGOs can hardly be achieved without being mainstreamed within the existing structures and managerial instruments such as organisational policies and guidelines. The organisation should be open to change depending upon evolving requirements and inherently the capacity to manage change. Streamlining viable sustainability models needs a change in organisational structure.

Strategy 3.3: Mobilise and advocate organisational networking and relationship building among NGOs

Organisational networking and relationship-building are essential ingredients for sustainability. NGOs need to be prepared to tackle both negative competition and complacent cooperation, partnership and networking. This is important as it would lead to a stable work culture within and outside the organisation. Maintaining long-term relationships with partner organisations and communities optimises synergy and complementarity gains while strengthening the organisation's capacity.

Actions

- Strengthen the capacity of NGOs to innovate, adapt and deliver more efficiently and effectively
- Foster a collaborative working relationship between and across NGOs Strengthen NGOs' governance practices to assume the role of strong institutions





- Establish platforms that encourage interactions and networking between NGOs and relevant stakeholders and partners
- Develop guidelines for effective networking and partnership between NGOs and relevant stakeholders and partners
- Promote a culture of transparency, accountability and put in place whistle-blowing mechanisms supported by excellent leadership ability and commitment to meet societal needs and the expressed needs of beneficiaries.
- Challenge members of the NGO sector, to develop and articulate a compelling set of reasons for existing (values, goals), attracting resources, executing and delivering on their missions.
- Provide mentorship and coaching for NGO leaders on models of organisational structure in order to ensure adaptive capacity. Promote advocacy initiatives to spearhead coalition and forge alliances between key actors in the NGO sector ecosystem.
- Equip NGOs with strategies, mechanisms and approaches for enhanced capacity development



CHAPTER FOUR

PLAN OF ACTION OF THE STRATEGY ACTIONS AND RESULTS



PLAN OF ACTION OF THE STRATEGY

4.1 Introduction

The NSNS focuses on the entire ecosystem of the NGO sector. As such, and in keeping with other national policies, the strategy will be owned and implemented by a wide range of actors working together in a coordinated way. Sustainability of the NGO sector in Tanzania can be realised by strengthening three key pillars for the sector namely enabling environment, access to funding and funding models, and NGOs' capacity and delivery mechanisms. This is only possible through deliberate joint efforts of diverse stakeholders within and beyond the NGO sector. This chapter provides an account of systematic and coordinated engagement between relevant actors in the implementation of the NSNS. It outlines key roles and responsibilities for each of the key stakeholders and specifies performance indicators for each of the strategies and actions.

4.2 Roles and Responsibilities

4.2.1 The Ministry of Community Development, Gender, Women and Special Groups

As the Ministry is mandated to coordinate and regulate the NGO sector, it shall ensure coordination of all stakeholders in the course of implementing, monitoring and evaluating the NSNS. The Ministry together with other relevant stakeholders (NaCoNGO, Development Partners, Private Sector and Sector Ministries) shall develop a Joint Action Plan emanating from this NSNS, which outlines in detail roles and responsibility on Strategy implementation together with costs and timelines and expected sources of funding. It shall also play a coordinating role for other sector ministries to enhance a smooth working environment for NGOs. It is important for the Ministry to assume a role of being one-stop center for NGOs reporting to ease task of multiple reporting to all relevant sector ministries. The Ministry shall also assume a role of inviting proposals to review the legislative infrastructure governing NGOs operations in Tanzania. Efficient coordination mechanisms must be in place to ensure that the strategy is implemented in a coherent fashion. Assistant Registrars should



perform enabling role in the implementation of the NSNS. The Ministry shall also provide overall policy guidance, monitoring and evaluation along with facilitating an enabling environment to allow successful implementation of the Strategy.

4.2.2 Sector Ministries

In line with the NSNS, all sector ministries shall be responsible to ensure a supportive environment to NGOs working on thematic areas or sectors falling under the mandate of respective ministries. The sector ministries will attend to factors inhibiting the sustainability of the NGOs in the sector along with demanding accountability from them.

4.2.3 Government Agencies and Departments

All government agencies and departments including Local Authorities shall endeavour to provide support and leadership to address challenges encountered by NGOs in the course of delivering their mandates inline with the NSNS.

4.2.4 NaCoNGO

As the self-regulatory body for the NGO sector, NaCoNGO shall support effective coordination of the sector and full participation of NGOs in the realization of strategic objectives of the NSNS. Equally, the Council shall actively participate in promoting the NGO sector, enhancing trust between NGOs and the Government along with forging partnership with all strategic stakeholders. Above all, NaCoNGO shall mobilize its members to comply with the Council's codes of conduct together with other rules and regulations governing the sector. It shall intensify its role of becoming a unified voice of all the matters pertaining to the welfare of the NGO sector.

4.2.5 NGOs

Every NGOs shall have NGOs Sustainability Plan emanating from a Plan of Action of the NSNS. Councils under auspicious of Assistant Registrars in place need to ensure this. NGOs Sustainability Plans should be evaluated during M&E of the NSNS. NGOs shall actively participate in the delivery of strategies and actions stipulated in the NSNS. In particular, NGOs shall strive





to advocate an improved legal environment; enhance organizational capacity, forging relations and network building, financial viability through increased self-financing and sources diversification, and adherence to ethical conduct to earn a desirable public image. In line with the NSNS, International NGOs are expected to operationalize their legal mandate to technically and financially support local NGOs for the latter to achieve capacity development and financial sustainability.

4.2.6 The Private Sector

As strategic partners of the NGOs, the private sector shall play a significant role in the implementation of the NSNS especially in terms of widening funding opportunities. It will also share technical support towards integrating the PPP and CSR models in the functioning of the NGO sector.

4.2.7 The Community

In the context of the NSNS, the community is engaged as potential players in promoting the sustainability of the NGO sectors. Rather than involving communities as mere beneficiaries of NGOs' interventions, the strategy envisages building communities with a strong culture of philanthropy and willingness to support the growth and stability of the sector.

4.2.8 Development Partners

The DPs are among the key allies in supporting the implementation, coordination, monitoring and evaluation of the NSNS. Besides availing technical and financial support to the NGOs, Development Partners shall endeavor to build the resilience of the NGO sector amidst the dynamics in the contemporary development financing practices.



CHAPTER FIVE

MONITORING AND EVALUATION OF THENSNS

MONITORING AND EVALUATION OF THE NSNS

5.1 Introduction

Monitoring of the implementation of the strategies and activities under the NSNS will involve a review of documents, NGOs visits and meetings with development partners, government agencies and the private sector. Monitoring will also involve oversight mechanisms through external evaluation to measure progress and effectiveness of implementation of the NSNS.

The Technical Working Group (TWG) on NGOs Sustainability will meet bi-annually to discuss the progress of planned activities, lessons learnt, best practice and challenges, including financial gaps. There will be 20 progress meetings and 1 planning meeting organised within the period of implementation of this Strategy. Out of the 20 meetings, 16 will be quarterly meetings reporting on the progress achieved within the quarter, 4 meetings will be Joint Sector Review meetings during which an annual report will be presented and circulated and 1 will be a planning meeting for the new National Strategy for NGOs Sustainability (2022/23-2026/27).

Quarterly reports will be issued after every meeting, and an annual report will be issued in September for the annual Joint Sector Review. Quarterly and annual reports will be issued to keep track of the implementation and enable the government through the responsible Ministry to regularly communicate with the development partners, government agencies and the private sector on the successes, challenges and financial gaps.

5.2 Institutional Arrangement for Monitoring and Evaluation

The institutional arrangement for monitoring and evaluation (M&E) entails the institutional settings focusing on systems for institutions and diverse stakeholders to implement the M&E plan. Supervised by the TWG on NSNS, the institutional arrangement will ensure execution and foster coordination for the three strategic pillars (enabling environment, access to funding and funding models and NGOs capacity and delivery mechanisms). Further the arrangement will link up all institutional levels and the vice versa for relevant information that will inform decision making. These three strategic pillars,



while instrumental, are not limited to M&E functions, instead requiring interventions at multiple levels, and among several institutions and diverse key actors in the NGOs sector.

The M&E of NSNS identifies indicators against which performance will be assessed. These indicators will be tracked and measured regularly to ensure targets are met and the implementation of the NSNS is on course. The success of the plan of action is based on the assumption that the responsible Ministry will coordinate all key stakeholders to implement the strategic activities identified in the NSNS on basis of existing Sustainability Plans. Stakeholders will commit to an annual work plan process whereby performance targets will be set and accountability for their attainment are defined including financial contributions. Implementing partners will harmonize their efforts for M&E related activities based on NSNS annual plan of action.

5.2.1 Annual M&E Operational Plans

To ensure effective implementation of institutional arrangement for M&E, the Joint Sector Review meeting will review the operational plans at the end of every year at the Joint annual NSNS review meeting, along with data collected on different indicators identified in the plan of action, starting with those for Baseline and the periodic mini-surveys to be administered to NGOs to evaluate their progress and experiences with enhancing their resilience and funding diversification. In addition the TWG for NSNS, Councils and the Ministry meetings will provide a critical forum for reviewing progress of the implementations of the NSNS and promptly institute any necessary corrective measures.

5.2.2 Mid and End -Term Evaluation

Two evaluations will be conducted after the Baseline to determine the success of the NSNS. The Ministry of Community Development, Gender, Women and Special Groups will organise a mid - term review before the end of the third year of NSNS. This assessment will focus on progress made in implementing the plan and appropriateness of the overall strategic directions. The evaluation will be designed to inform the remaining period of the plan and recommend adjustments where necessary.





The responsible Ministry will facilitate an independent External Evaluation in the final year of the NSNS focusing on achievements (impacts and outcomes) of the NSNS. The End - Term Evaluation will also provide contextual information to build a platform for another NSNS after the year 2026/2027. Both evaluations will be conducted with significant involvement of relevant stakeholders.





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URT (2019). The Non-Governmental Organizations (Rights and Duties of Assistant Registrars) Regulations 2019

URT (2019). The Written Laws (Miscellaneous Amendments) Act No. 3 of 2019 URT (2020). The Non-Governmental Organizations Coordination Guidelines in Mainland Tanzania 2020

URT (1977). The Constitution of the United Republic of Tanzania 1977



ANNEXS

Annex 1: Plan of Action Matrix

OBJECTIVE 1: ENHANCED DOMESTIC ENABLING ENVIRONMENT THAT SUPPORTS THE LONG TERM SUSTAINABILITY OF ALL NGOS OPERATING IN TANZANIA, BY 2026/27

STRATEGIES	ACTIONS	INDICATORS	LONG-TERM TARGET	STRATEGY TARGET	PRIORITY	ESTIMATED COST OF MEETING STRATEGY TARGET IN USD	TIMEFRAME					RESPONSIBLE STAKEHOLDERS
							2022	2023	2024	2025	2026	
<p>Strategy 1.1: <i>Institute a robust framework to guide Long-term vision of sustainability for all NGOs operating in Tanzania is enhanced.</i></p>	<p>Design and implement sensitization programmes on trust building</p>	<p># of sensitization programmes designed (#, frequency and quality) # of collaborative engagements between NGOs and Government, DPs & Private sector (#, frequency and quality)</p>	<p>Enhanced vision of sustainability for all NGOs operating in Tanzania</p>	<p>- Increased % of NGOs with robust sustainability framework Sustainability framework implemented by 2026/2027</p>	High	TBD	x	x	x	x	x	<p>Lead:</p> <ul style="list-style-type: none"> • NGO Registrar Office and Assistant Registrars • NaCoNGO • Others: • NGOs • DPs • Private Sector • TWG • Councils
<p>Strengthen coordination among key players in the sector</p>	<p># of coordination meetings (#, frequency & quality) # of issues addressed/ hurdles resolved (#, frequency & quality)</p>	<p>Strengthened coordination of the NGO sectors and its partner by 2026/2027</p>	<p>High</p>	TBD	x	x	x	x	x	x	<p>Lead:</p> <ul style="list-style-type: none"> • NGO Registrar Office and Assistant Registrars • - NaCoNGO • Others: • -NGOs • -DPs • -Private Sector • -TWG • -Councils 	





STRATEGIES	ACTIONS	INDICATORS	LONG-TERM TARGET	STRATEGY TARGET	PRIORITY	ESTIMATED COST OF MEETING STRATEGY TARGET IN USD	TIMEFRAME					RESPONSIBLE STAKEHOLDERS
							2022	2023	2024	2025	2026	
	Operationalise national guidelines on coordination of the NGO sector	# of SOPs developed # of MDAs applying SOPs from NGOs		Operational national guidelines for coordination of the NGO sector developed and implemented by 2026/2027	High	TBD	x	x	x			Lead: <ul style="list-style-type: none"> NGO Registrar Office and Assistant Registrars NaCoNGO Others: <ul style="list-style-type: none"> NGOs Relevant MDAs DPs Private Sector Councils
Strategy 1.2: <i>Improve policy and institutional frameworks governing the NGOs sector to promote a supportive environment for NGOs</i>	Review the National Policy on NGOs (2001) and related legislations	# of Policies & Legislations reviewed % of NGOs reporting supportive working environment for the sector		-Improved policy and institutional frameworks governing the NGOs sector by 2026/2027 -Supportive working environment for NGOs achieved by 2026/2027	Medium	TBD	x	x	x			Lead: <ul style="list-style-type: none"> NGO Registrar Office and Assistant Registrars NaCoNGO Others: <ul style="list-style-type: none"> NGOs Relevant MDAs DPs Private Sector TWG Councils
	Improve working relationship between government and NGO sector	# of joint events raised from the NGOs to the government # of issues addressed by government and other stakeholders # Rate of compliance to NGO regulations		Working relationship between government and NGO sector improved by 2026/2027	High	TBD	x	x	x	x		Lead: <ul style="list-style-type: none"> NGO Registrar Office and Assistant Registrars NaCoNGO Others: <ul style="list-style-type: none"> NGOs Relevant MDAs DPs Private Sector TWG Councils



STRATEGIES	ACTIONS	INDICATORS	LONG-TERM TARGET	STRATEGY TARGET	PRIORITY	ESTIMATED COST OF MEETING STRATEGY TARGET IN USD	TIMEFRAME				RESPONSIBLE STAKEHOLDERS	
							2022	2023	2024	2025		2026
	Eliminate bureaucratic procedures and unfriendly compliance requirements	# of bureaucratic barriers lifted # of unsupportive compliance requirement lifted		Bureaucratic procedures and unfriendly compliance requirements eliminated by 2026/2027	High	TBD	x	x	x			Lead: <ul style="list-style-type: none"> NGO Registrar Office and Assistant Registrars NaCoNGO Others: <ul style="list-style-type: none"> NGOs Relevant MDAs (e.g. TRA) DPs Private Sector TWG Councils
	Strengthen coordination among key players in the sector	# of private sectors inviting NGOs in their events # of joint events between NGOs and Private sector # of guidelines for NGOs-Private sector collaboration		Coordination among key players in the NGO sector strengthened by 2026/2027	Medium	TBD	x	x	x			Lead: <ul style="list-style-type: none"> NGO Registrar Office and Assistant Registrars NaCoNGO Others: <ul style="list-style-type: none"> NGOs Relevant MDAs DPs Private Sector TWG Councils



OBJECTIVE 1: OBJECTIVE 2: ENHANCED AND DIVERSIFIED FINANCING MODELS OF NGOS TO MEET THEIR FUNDING NEEDS, BY 2026/27

STRATEGIES	ACTIONS	INDICATORS	LONG-TERM TARGET	STRATEGY TARGET	PRIORITY	ESTIMATED COST OF MEETING STRATEGY TARGET IN USD	TIMEFRAME					RESPONSIBLE STAKEHOLDER
							2022	2023	2024	2025	2026	
Strategy 2.1: <i>Increase NGOs' access to opportunities for diversification of funds in the local context</i>	Institute guidelines for NGOs effective resource mobilisation mechanisms	# of developed and disseminated guidelines for effective resource mobilization in the NGO sector -% of NGOs reporting to have functional resource mobilization strategy	Funding challenges facing NGOs are addressed and viable NGOs Financing models are effectively adopted by 2026/2027	NGOs' access to opportunities for diversification of funds in the local context increased by 2026/2027 -Effective resource mobilization mechanisms for NGOs are institutionalized by 2026/2027	High	TBD	x	x	x	x		Lead: <ul style="list-style-type: none"> • NGO Registrar Office and Assistant Registrars • NaCoNGO Others: <ul style="list-style-type: none"> • -NGOs • -DPs • -Private Sector • -TWG • -Councils
							Promote a sound fundraising environment by improving NGOs' relationships with development partners, private sector and the government	#/Guidelines for improved NGOs, DPs & Private sector partnership #Engagements/ events/meetings between NGOs, DPs, Private sector & the government % of NGOs reporting increased funding and funding opportunities	-Improved fundraising environment for NGOs by 2026/2027 -Increased funding and funding opportunities for NGOs by 2026/27	High	TBD	



STRATEGIES	ACTIONS	INDICATORS	LONG-TERM TARGET	STRATEGY TARGET	PRIORITY	ESTIMATED COST OF MEETING STRATEGY TARGET IN USD	TIMEFRAME					RESPONSIBLE STAKEHOLDER
							2022	2023	2024	2025	2026	
	Integrate the PPP and CSR models in the operations of the NGO sector	-PPP Guidelines for NGO sector developed and -#of PPP agreements and initiative for NGOs		PPP and CSR integrated in the operations of the NGO sector by 2026/27	Medium	TBD	x	x	x	x	x	Lead: <ul style="list-style-type: none"> • NGO Registrar Office and Assistant Registrars • NaCoNGO • TWG • Private Sector Others: <ul style="list-style-type: none"> • NGOs • DFs • Relevant MDA (TRA, Sector ministries) • Councils
	Establish and implement Government Subsidy Framework to facilitate NGOs' access to Funding	-Recommendations from key stakeholders -Drafts of the Framework Instruments to establish the framework -# of NGOs benefited from the framework		Government Subsidy Framework to facilitate access to funding for NGOs established by 2026/27	High	TBD	x	x	x	x	x	Lead: <ul style="list-style-type: none"> • NGO Registrar Office and Assistant Registrars • NaCoNGO • TWG Others: <ul style="list-style-type: none"> • NGOs • DFs • Relevant MDA (Treasurer, AG office, and sector ministries) • Councils



STRATEGIES	ACTIONS	INDICATORS	LONG-TERM TARGET	STRATEGY TARGET	PRIORITY	ESTIMATED COST OF MEETING STRATEGY TARGET IN USD	TIMEFRAME					RESPONSIBLE STAKEHOLDER
							2022	2023	2024	2025	2026	
Strategy 2.2: <i>Equip NGOs with necessary competence in adopting viable financing models</i>	Capacitate NGOs to shift from single to multiple sources of funding (diversified funding sources)	% of NGOs reporting increased capacity to mobilise funds from multiple sources		NGOs shifting from single to multiple sources of funding increased by 2026/27	High	TBD	x	x	x	x	x	Lead: <ul style="list-style-type: none"> • NGO Registrar Office and Assistant Registrars • NaCoNGO • TWG Others: <ul style="list-style-type: none"> • NGOs • DFs • Relevant MDA (e.g. TRA, sector ministries) • Councils
	Develop, promote and upscale models for sustainable NGO financing	#of Published and disseminated manuals detailing viable models for sustainable NGO financing		% NGOs equipped with necessary competence in adopting viable financing models increased by 2026/2027	Medium	TBD	x	x	x	x	x	Lead: <ul style="list-style-type: none"> • NGO Registrar Office and Assistant Registrars • NaCoNGO • TWG Others: <ul style="list-style-type: none"> • NGOs • DFs • Relevant MDAs (e.g. TRA, sector ministries)





STRATEGIES	ACTIONS	INDICATORS	LONG-TERM TARGET	STRATEGY TARGET	PRIORITY	ESTIMATED COST OF MEETING STRATEGY TARGET IN USD	TIMEFRAME					RESPONSIBLE STAKEHOLDER
							2022	2023	2024	2025	2026	
	Institutionalize sustainable resource mobilization mechanisms into NGOs structures and operations	<ul style="list-style-type: none"> -% of NGOs with resource mobilization instruments -% of NGOs with experts on financial resource mobilization -% NGOs integrating sustainable resource mobilization into their policies and strategies 		Sustainable resource mobilization mechanisms are institutionalized into NGOs structures and operations by 2026/27	High	TBD	x	x	x	x	x	Lead: <ul style="list-style-type: none"> NGO Registrar Office and Assistant Registrars NaCoNGO TWG Others: <ul style="list-style-type: none"> NGOs DFs Relevant MDAs (e.g. TRA, sector ministries) Councils
	Design and conduct workshops, learning sessions and materials on the art and practice of financial resource mobilization for NGOs	<ul style="list-style-type: none"> # of Training Manuals developed and disseminated # of NGOs received trainings on financial resource mobilization % of trained experts attesting increased competence in financial resource mobilization 		Increased % of NGOs with competency on financial resource mobilization by 2023/2024	High	TBD	x	x	x	x	x	Lead: <ul style="list-style-type: none"> NGO Registrar Office and Assistant Registrars NaCoNGO TWG DFs Others: <ul style="list-style-type: none"> NGOs Relevant MDAs (e.g. TRA, sector ministries) Councils



OBJECTIVE 3: ENHANCED CAPACITY OF NGOS TO DELIVER ON THEIR MISSIONS, BY 2026/27

STRATEGIES	ACTIONS	INDICATORS	LONG-TERM TARGET	STRATEGY TARGET	PRIORITY	ESTIMATED COST OF MEETING STRATEGY TARGET IN USD	TIMEFRAME					RESPONSIBLE STAKEHOLDER
							2022	2023	2024	2025	2026	
Strategy 3.1: Increase involvement of NGOs towards organisational capacity development for improved performance	Strengthen capacity of NGOs to innovate, adapt and deliver more efficiently and effectively	# of NGOs with capacity to innovatively monitor, evaluate and report on outputs, outcomes and impacts % of NGOs with technical support to adapt with development transformation at the grassroots levels	Improved NGOs capacity and delivery mechanisms	-Increased # of NGOs with strengthened capacity and effective delivery mechanisms by 2026/2027	High	TBD	x	x	x	x	x	Lead: <ul style="list-style-type: none"> NGO Registrar Office and Assistant Registrars NaCoNGO TWG DFs Others: <ul style="list-style-type: none"> NGOs Relevant MDAs Private sector Councils
	Equip NGOs with strategies, mechanisms and approaches for enhanced capacity development	# of NGOs with standardized baseline to assess organizational performance, monitor and measure changes or development in capacity		Increased # of NGOs equipped with strategies, mechanisms and approaches for enhanced capacity development by 2026/2027	High	TBD	x	x	x	x	x	Lead: <ul style="list-style-type: none"> NGO Registrar Office and Assistant Registrars NaCoNGO TWG DFs Others: <ul style="list-style-type: none"> NGOs Relevant MDAs Private sector Councils



STRATEGIES	ACTIONS	INDICATORS	LONG-TERM TARGET	STRATEGY TARGET	PRIORITY	ESTIMATED COST OF MEETING STRATEGY TARGET IN USD	TIMEFRAME					RESPONSIBLE STAKEHOLDER
							2022	2023	2024	2025	2026	
Strategy 3.2: Streamline viable sustainability models into NGOs organisational structures and strategic plans	Strengthen NGOs' governance practices to assume the role of strong institutions	% of NGOs with organisational structures and strategic plans that accommodate sustainability models		Increased % of NGOs with strengthened governance practices as strong institutions by 2026/2027	High	TBD	x	x	x	x	x	Lead: <ul style="list-style-type: none"> NGO Registrar Office and Assistant Registrars NatCoNGO Others: <ul style="list-style-type: none"> NGOs Relevant MDAs DPs Private Sector TWG Councils
	Promote a culture of transparency, accountability and put in place whistleblowing mechanisms supported by excellent leadership ability and commitment to meet societal needs and the expressed needs of beneficiaries.	# of NGOs having whistleblowing mechanisms demonstrating transparency and accountability coupled with effective internal organisational leadership and external efficient delivery		Increased # of NGOs demonstrating transparency and accountability by 2026/2027	High	TBD		x	x	x		Lead: <ul style="list-style-type: none"> NGO Registrar Office and Assistant Registrars NatCoNGO Others: <ul style="list-style-type: none"> NGOs Relevant MDAs DPs Private Sector TWG Councils



STRATEGIES	ACTIONS	INDICATORS	LONG-TERM TARGET	STRATEGY TARGET	PRIORITY	ESTIMATED COST OF MEETING STRATEGY TARGET IN USD	TIMEFRAME					RESPONSIBLE STAKEHOLDER
							2022	2023	2024	2025	2026	
	Challenge members of the NGO sector to develop and articulate a compelling set of reasons for existing (values, goals), attracting resources, executing and delivering on their missions.	# of dialogues and sensitisations to allow NGOs demonstrate own sound values, visions and missions		Increased # of NGOs demonstrating own sound values, visions and missions by 2026/2027	High	TBD		x	x	x		Lead: <ul style="list-style-type: none"> NGO Registrar Office and Assistant Registrars NatCoNGO Others: <ul style="list-style-type: none"> NGOs Relevant MDAs DPs Private Sector TWG Councils
	Provide mentorship and coaching for NGO leaders on models of organisational structure in order to ensure adaptive capacity	# of mentorship and coaching programmes to leaders of NGOs on models of organisational structure for adaptive capacity		Increased # of NGOs leaders with sufficient skills on models of organisational structure for adaptive capacity by 2026/2027	Medium	TBD		x	x	x		Lead: <ul style="list-style-type: none"> NGO Registrar Office and Assistant Registrars NatCoNGO Others: <ul style="list-style-type: none"> NGOs Relevant MDAs DPs Private Sector TWG



STRATEGIES	ACTIONS	INDICATORS	LONG-TERM TARGET	STRATEGY TARGET	PRIORITY	ESTIMATED COST OF MEETING STRATEGY TARGET IN USD	TIMEFRAME					RESPONSIBLE STAKEHOLDER	
							2022	2023	2024	2025	2026		
Strategy 3.3: Mobilise and advocate organisational networking and relationships building between NGOs	Foster collaborative working relationship between and across NGOs	# of established collaborations and partnerships across NGOs		Increased # of NGOs with strong collaborations and partnership by 2026/2027	High	TBD		x	x	x	x		Lead: <ul style="list-style-type: none"> • NGO Registrar Office and Assistant Registrars • NatCoNGO Others: <ul style="list-style-type: none"> • NGOs • Relevant MDAs • DPs • Private Sector • TWG • Councils
	Establish platforms that encourage interactions and networking between NGOs and relevant stakeholders and partners	# of platforms that encourage interactions and networking between NGOs and relevant stakeholders and partners		Increased # of NGOs in platforms that encourage interactions and networking by 2026/2027	High	TBD		x	x	x	x		Lead: <ul style="list-style-type: none"> • NGO Registrar Office • NatCoNGO Others: <ul style="list-style-type: none"> • NGOs • Relevant MDAs • DPs • Private Sector • TWG • Councils



STRATEGIES	ACTIONS	INDICATORS	LONG-TERM TARGET	STRATEGY TARGET	PRIORITY	ESTIMATED COST OF MEETING STRATEGY TARGET IN USD	TIMEFRAME					RESPONSIBLE STAKEHOLDER
							2022	2023	2024	2025	2026	
	Develop guidelines for effective networking and partnership between NGOs and relevant stakeholders and partners	# of Published and disseminated guidelines detailing principles of effective networking and partnership between NGOs and relevant stakeholders and partners		% NGOs equipped with necessary competence in enhancing effective networking and partnership between NGOs and relevant stakeholders and partners increased by 2026/2027	High	TBD	x	x	x	x	x	Lead: <ul style="list-style-type: none"> • NGO Registrar Office and Assistant Registrars • NaCoNGO Others: <ul style="list-style-type: none"> • NGOs • Relevant MDAs • DPs • Private Sector • TWG • Councils
	Promote advocacy initiatives to spearhead coalition and forging alliances between key actors in the NGO sector ecosystem	# of advocacy events and programmes to spearhead coalition and forging alliances between key actors in the NGO sector ecosystem		% of NGOs with coalition and alliances in the NGOs ecosystem is increased by 2026/2027	High	TBD	x	x	x	x	x	Lead: <ul style="list-style-type: none"> • NGO Registrar Office and Assistant Registrars • NaCoNGO Others: <ul style="list-style-type: none"> • NGOs • Relevant MDAs • DPs • Private Sector • TWG • Councils





Annex 2: NSNS Risk Matrix Framework

Contextual risks

Risk Factor	Likelihood	Impact	Risk response	Residual risk	Background to assessment
Change of Government replaced by repressive administration.	Unlikely	Insignificant	Building strong relationships with technocrats and enhancing contextual understanding to be better equipped whenever there is a change of personnel in the institutions. NGOS works with. NGOs will position themselves as a knowledge sharing partner in a number of levels	Technocrats toeing party line and not being receptive or openly forthcoming to NGO agenda	Scope for Government change in 2-3-year horizon, either through elections or successive cabinet reshuffles leading to a more favourable operating environment for CSOs

NGO Risks

Risk Factor	Likelihood	Impact	Risk response	Residual Risk	Background to assessment
Non-compliance of the state laws, rule and procedures related to NGO work	Unlikely	Significant	NGOs to work closely with the NGO registrar's office and the National Council of NGOs (NaCoNGO) to reflect on how the NGO Act affects the environment. This action will complement the efforts that are already in place in relation to policy and institutional reforms aiming at reshaping the civic space for non-state actors.	Compliance costs (human and financial) will continue to be high.	Non-Governmental Organisations Act, No. 24 of 2002 (the NGO Act), and its amendments as introduced by the Written Laws (Miscellaneous Amendments) (No.3) Act 2019 (the Miscellaneous Amendments Act) which brought the introduction of the NGO re-registration process, and the additional Government reporting requirements.
Not achieving the results as intended due to unforeseen circumstances	Unlikely	Significant	Progressively enhance the NGOs' MEL framework for continuous iteration, learning and improvement of the Theory of Change.	NGOs' MEL is not participatory enough to include all its members.	Risks and assumptions as outlined in the NGOs' Theory of Change.



Government Risks

Risk Factor	Likelihood	Impact	Risk response	Residual risk	Background to assessment
Government reluctance to dialogue with non-government actors	Likely	Minor/major	NGOs have to ensure they meaningful and useful contributions to the table and become inclusion agents in the policy dialogues engagements	Non-state actors making insignificant contributions during dialogues with Government institutions and thereby minimizing Government institutions' appetite	Government institutions' appetite for and receptiveness to consultation with actors from the development community, academia and civil society more broadly
Staff turnover and loss of institutional capacity memory	Unlikely	Minor	Maintaining benefits, incentives and a conducive working environment for the secretariat staff	Less than 10% staff turnover	Reduction of staff turnover and good institutional memory



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