

AALTO UNIVERSITY X DSM CORRIDOR GROUP

FINAL REPORT  
CAPSTONE IN CREATIVE SUSTAINABILITY  
**JOBISA PROJECT**



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# EXECUTIVE SUMMARY

The project's initial goal was to solve how to connect DCG more effectively with the casual workforce through a digital product that would also facilitate statutory payments and good governance. Working with students from UDSM, we conducted background research, observations, interviews and surveys with DCG staff members and casual workers to better understand the problem and find an appropriate approach to improve the current situation.

The user research shows that most casual workers do not have access to computers, smartphones, internet and bank accounts. The study also underlines that it simply is not feasible for casuals to pay taxes, healthcare and pension fees with their current salary level. By obligating the casuals to pay these fees from their current salaries would also set DCG at a competitive disadvantage, because competing companies are already paying these fees, which the report elaborates in further detail.

The results offer DCG a better understanding of the casual workforce and how to effectively solve issues related to the recruitment and management of casuals. In addition, the study offers insights on how the DCG can better align with international working recommendations set by the United Nations (UN) Sustainable Development Goals (SDG's) and the International Labor Organization (ILO). Additionally, the study helps DCG to comply with increasingly changing governmental regulations, whilst improving their time management, productivity and innovation. Building on the results, we suggest two sets of recommendations: one from a technical perspective and one from a sustainability perspective.

Based on the findings that most casual workers do not have access to smartphones led us to reframe the idea of an app-based system. The technical proposal revolves around a digital registry system, which would store information on all casual workers and associated statutory payments. The aim of the digital registry is to: 1. Digitalize information stored about casual workers; 2. Automatically settle salaries and statutory payments, enabling compliance with legislation; 3. Provide the technical infrastructure for a communications and mobile payment system. After the digital registry is in place, a communication and mobile payment system would be developed. The communication system would take advantage of the digital registry to round up workers via SMS. Consequently, DCG can gradually begin carrying out payments through Vodacom's M-Pesa system by using the digital registry of casual workers. This solution will save time and work for DCG and make their organisation more efficient.

Finally, from the sustainability perspective, we suggest that instead of encouraging casuals to pay taxes, DCG supports casuals by increasing their salary accordingly to cover the additional costs. This would allow casuals to maintain the same income level, and provide DCG with legal protection before leaving a digital trace of taxes payable, once a digital platform is developed. In addition, and with the aim of increasing workers wellbeing, we suggest DCG begins to support casuals by offering the possibility to participate in a pension scheme and offer to subsidise casual workers annual NHIF payments by 50%. The benefits of the aforementioned proposals would prepare DCG for sudden changes in Tanzania's legislation and improve DCG's societal brand.

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# ACKNOWLEDGMENTS

We would like to thank everyone who made our project possible and participated in it.

First of all, we would like to thank the Jobisa team from the University of Dar es Salaam with Godlove Mdeya, Adam Hassan, Alex Mwanganya, Fridolinus Muchunguzi, Lucy Mwangachi, Aloyce Mkomagi and Almas Bandiko as well as Dr. Amelia Buriyo and the whole staff of Directorate of Innovation and Entrepreneurship. Working with you throughout the project was absolutely inspiring and delightful, and we felt ourselves really welcome in Tanzania.

Thanks to Angel Mgawe, Mari Pennanen and Lucia Pande and all DCG staff. The project itself was really rewarding and interesting, and we received from you more than the necessary support and resources to execute it. The field visit to DCG facilities was really productive for the project.

A special thanks to our teachers, Marko Nieminen and Patrick Shulist, for all the advice and support during the project, it helped us to get this far. Thanks to course assistant Roosa Laurikainen for organising all the practicalities and for offering the greatest support with experiences from previous year. We would also like to thank the whole PBL East Africa team in Aalto and the Aalto Global Impact team.

Last but not least, thank you to all other students and staff of Capstone Course in Creative Sustainability in Aalto for all the feedback and guidance during the project.

Thank you!

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# LIST OF ABBREVIATIONS

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Aalto -----	Aalto University
ATE -----	Association of Tanzania Employers
EU -----	European Union
DCG -----	DSM Corridor Group
ICT -----	Information and Communication Technologies
ILO -----	International Labour Organization
GRI -----	Global Reporting Initiative
NBS -----	National Bureau of Statistics
NHFI -----	National Health Insurance Fund
NSE -----	Non-Standard Employment
NSSF -----	National Social Security Fund
SE -----	Standard Employment
SDG -----	Sustainable Development Goals
UDSM -----	University of Dar es Salaam
TUCTA ----	Trade Union Congress of Tanzania
UN -----	United Nations
WBSCD ---	World Business Council for Sustainable Development



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# 1. BACKGROUND



## 1.1 THE CLIENT

This project was completed as a part of the Capstone in Creative Sustainability course at Aalto University (Aalto). The Problem-Based Learning East Africa (PBL) initiative took part in organising the project.

The aim of PBL East Africa is to strengthen problem-based learning with partner universities in Kenya, Uganda and Tanzania during 2017-2020. Together, students from Aalto and local partner universities work on student-led projects in order to deliver sustainable solutions to community challenges. More information on past projects and on PBL may be found on their website. This year the Aalto student team is working in collaboration with a student team from the University of Dar es Salaam (UDSM) at the Centre of Entrepreneurship and Innovation (UDIEC).

The 2020 PBL challenge in Tanzania is presented by DSM Corridor Group (DCG) (more information may be found on their [website](#)). DCG is a logistics company, established in 2004 and offers cargo handling services. In addition to its approximately 140 permanent employees, during the period of operations the company needs up to 300 casual workers (casuals). DCG is based in Dar es Salaam, Tanzania and offers logistics services in other parts of Tanzania as well as to Tanzania's landlocked neighbouring countries.

DCG is committed to working towards improving the employment conditions of casual workers and wants to promote good governance by encouraging the casuals to comply with legal requirements, such as paying taxes.

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## 1.2 THE CHALLENGE

The overall sustainability challenge of the project is employment and the different forms of employment in Tanzania. A major issue is the fact that the Tanzanian labour law does not recognise casual labour as a form of work, which puts casual workers in a difficult position and exposes them to exploitation. Because of the employment regulations it is also challenging for companies to hire employees for seasonal work. The current situation is negatively impacting economic growth and sustainable employment opportunities in several fields and overall, the situation is causing a disconnection between work and employment opportunities.

In order to solve this disconnection of the employee and employer, DCG proposes an idea of a “Labour-Uber” App, which in addition to bringing the different parties together, it would also solve the statutory payments (e.g. taxes, pension fees). The project needs to take legal requirements and sustainable development goals (Goal 8, decent work and economic growth) into account.

## 1.3 THE CONTEXT

The operational environment of DCG is examined with the help of the PESTEL framework. Political, economic, social and technological aspects will be briefly analysed. The DCG is operating in an era where profits are shared by the companies driven not only by product or service quality and characteristics, but increasingly by their comprehensive footprint on the state of the world. Thus, from a global perspective it can be seen that in the future DCG should be able to answer even more comprehensively to consumer and market requirements on the levels of environmental, social and economic sustainability.

In addition to the global sustainability context set by a megatrend, the future visions for DCG as a company will be sculptured by the development of the marine cargo traffic industry in Africa and Tanzania. African trade markets are growing drastically with multiple foreign investments and influences flowing in. The European Union (EU) is supporting the efforts of the African Union to further open up continental trade and work. It would additionally bring forth political level integration, promotion of good governance and human rights and environmental protocols set by the United Nations (UN).

The Africa-EU partnership is described on their web page as an effort to bring the two continents closer in terms of economic cooperation, climate change strategies, global security issues and the Sustainable Development Goals (SDGs). In addition, the partnership is helping the continents to co-exist in peace and further develop peace, security, democracy, prosperity, solidarity and human dignity. (The Africa-EU partnership, 2019)

The World Bank is involved in the economic transformation and growth of the African markets through investment in a variety of projects around the continent. The projects, relevant to this paper, include aims to support growth and wellbeing of human capital (World bank 1, 2019) and the establishment of sustainable digital economies (World bank 2, 2019). The digital economies projects proceed to reduce the costs of electricity, improve the performance of electricity utilities and increase competition in the Information and Communication Technologies (ICT) sector (World bank 2, 2019).

From the Tanzania domestic viewpoint the following variables are to be taken into account.

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The population is growing rapidly and the financial capital Dar Es Salaam is facing extreme urbanisation, together with challenges set by unemployment. The population is young, and currently the country is still in the early phases of digitalisation, with only around 40% of the population having internet access. Tanzania is predicted to have a continuing growth of GDP by 6-7% and increased access to technology.

Increased labour force and economic growth underline the need for tax compliance in Tanzania. The joint development cooperation project between the Finnish Tax Administration (Vero) and the Tanzania Revenue Authority (TRA) is working to tackle this need. The project extends until 2021. During the course of the project the TRA is implementing the 5th Corporate Plan (CP5) with the help of Vero. The CP5 includes all major areas and functions of a modern tax authority. (Vero, 2018) Through the CP5 the tax collection systems are to increase in efficiency and rate (Tanzania Revenue Authority, 2017)

The legal structures are not keeping up with the accelerated speed of economic development, and currently the law does not recognise casual labor. This makes it difficult for companies to transparently handle the fair taxation and payment of workers, but the prior mentioned continental level collaboration with the EU, UN and others, indicate that these difficulties will in the future be addressed.

The port operations in Dar Es Salaam handle 90% of the country's exports and imports, providing maritime access also to multiple of Tanzania's landlocked neighbours. Of them, Rwanda, Uganda and Mozambique were identified in the 2020 by World Economic Outlook (IMF) as some of the fastest-growing economies (QuartzAfrica, 2020).

The ongoing World Bank Dar es Salaam Maritime Gateway Project, approved in June 2017, works to improve the effectiveness of the port of Dar es Salaam to benefit the public and private stakeholders. The project focuses on the improvement of physical infrastructure, institutional strengthening and implementation assistance. The infrastructure improvements include developing current access roads, enlarging port areas and establishing better rail connections. The Tanzania Port Authority (TPA) is being restructured and supported in building staff capacity. (World bank 4, 2019).

In terms of existing investments, the Chinese government and companies are the dominant investors in African infrastructure and ports. However, the African leaders are becoming more critical for Chinese-funded projects to align with the African development needs, or at least the political interests. (The Maritime Executive, 2020). There is discussion of establishing a port in Bagamoyo through Chinese investment, which may affect the port of Dar es Salaam in terms of increased competition of skilled labour. The possible new port is predicted to be bigger than the port of Mombasa in Kenya, which is currently the largest port in Eastern Africa (The Maritime Executive, 2020). The building of the new port could increase the overall amount of marine traffic arriving through Tanzania significantly (The Maritime Executive, 2020), which is growth that also DCG would be a part of. Investments on long term development of core functions in the port indicate that the industry is going to grow. The fluency of the port operations poses core value as a part of Tanzania's inclusion in the growth of the African markets. The core advantage for DCG as a business in this setting is in positioning themselves efficiently to gain competitive advantage in this development.



The suggestions made in the Jobisa project have been built to support the company growth in parallel to these operational environment trajectories. Global trade and collaboration is being increasingly built on a sustainable base, and it can be forecasted that this will thus require its stakeholders to follow. There will be an increased demand for employment in Tanzania due to population growth. In addition, the port's positions as employers can be expected to increase due to investments in the functions. The political, economic, social and technological scapes of development indicate a growing demand for DCG to invest in structural changes to better accommodate them.

## SUMMARY

In this section the external factors and trends influencing the DCG operational context and the prevailing industry dynamics have been analysed using the PESTEL framework. The most important factors identified fall under the umbrellas of social and economic sustainability. The implementation of the later proposed system will increase the fluency and transparency of the taxing and payment of casual labour work, with the embedded value of improvement of decent working conditions and contribution to economic growth in Tanzania (SDG 8 - Sustainable Development Goal 8: Decent work and economic growth). Country level and continental economic growth forecasts identified rationalise the on-taking of these measures.





## 2. SUSTAINABILITY FRAMING



Figure 1. Sustainable Development Goals (UN General Assembly, 2015)

The complexity of the challenge presented in this project relates to the general unemployment problem in Tanzania, the challenge of connecting DCG as an employer with the casual workforce in Dar es Salaam and encouraging good governance. Taking all this into consideration, we decided to frame the sustainability analysis from the Sustainable Development Goals (SDGs) framework.

Adopted by all members of the United Nations, the 2030 Agenda for Sustainable Development developed the SDGs as a shared blueprint for peace and prosperity for people and the planet. The document includes a total of 17 main goals that seek, broadly speaking, to end poverty, reduce inequality, combat climate change and environmental devastation, while improving conditions of peace, education, health, and employment to generate prosperity and economic growth from a sustainability perspective.

The topic of interest of this project around employment led us to frame the sustainability analysis under the umbrella of SDG 8: Decent work and economic growth.

### 2.1 SDG #8: DECENT WORK AND ECONOMIC GROWTH

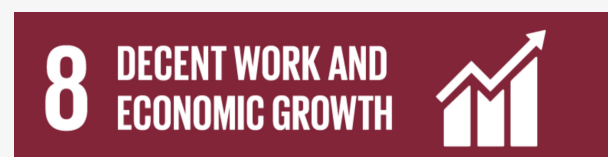


Figure 2. Decent work and economic growth SDG

The main vision of the Sustainable Development Goal #8, Decent work and economic growth, is to "promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all" (UN General Assembly, 2015). To achieve this main objective, SDG #8 encompasses a series of 12 targets and 17

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indicators that measure progress in the different aspects of decent employment and economic development. Within the reach of this project, three of the main targets for the sustainability analysis included in the SDG # 8 targets can be highlighted, which are:

**Target 8.3:** Promote development-oriented policies that support productive activities, decent job creation.

**Target 8.5:** By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.

**Target 8.8:** Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment" (UN General Assembly, 2015).

Some of the indicators by which progress on these targets is assessed on a yearly basis include, but are not limited to:

- Monitoring and evaluation of the proportion of informal employment in non-agriculture employment.
- Average hourly earnings of female and male employees, by occupation, age, and persons with disabilities.
- Unemployment rate, by sex, age and persons with disabilities.
- Frequency rates of fatal and non-fatal occupational injuries, by sex and migrant status.
- Increase in national compliance of labour rights (freedom of association and collective bargaining) based on International Labour Organization (ILO) textual sources and national legislation, by sex and migrant status (UN General Assembly, 2015).

In order to have greater conceptual clarity of SDG # 8, the ILO definition of the term "decent work" was taken as a reference. According to the ILO's definition, "decent work involves opportunities for work that is productive and delivers a fair income, security in the workplace and social protection for families, better prospects for personal development and social integration, freedom for people to express their concerns, organise and participate in the decisions that affect their lives and equality of opportunity and treatment for all women and men" (ILO, 2016a).

It is also important to mention that the four pillars of the Decent Work Agenda, which are employment creation, social protection, rights at work, and social dialogue, became integral elements of the new 2030 Agenda for Sustainable Development agreed during the UN General Assembly in 2015. Additionally, most of the most important aspects of the Decent Work Agenda are highly integrated into the SDGs targets, with countries' leaders and plans of multilateral bodies such as G20, G7, African Union, EU, among others, supporting and implementing this agenda.

Broadly speaking, the objectives and recommendations on decent employment set forth in the SDGs, ratified by the member countries of the United Nations and different organisations worldwide, and which are gradually being incorporated by companies worldwide and reported on different standards such as the UN Global Compact, GRI, ILO Labour Standards, World Business Council for Sustainable Development, among other, point to the constant improvement of the working conditions of the workers as the ideal scenario of sustainable development.

## 2.2 UNEMPLOYMENT AND INFORMAL EMPLOYMENT IN TANZANIA

The latest official report on Decent Work Profile Tanzania (mainland) (ILO, 2010), published jointly by the ILO and the Ministry of Labor, Employment and Youth Development of the Government of Tanzania, in close collaboration with the Association of Tanzania Employers (ATE) and the Trade Union Congress of Tanzania (TUCTA), and the National Bureau of Statistics (NBS) of Tanzania, provides the most relatively recent and reliable overview of employment, informal employment, unemployment and job stability in the country.

According to the report, Tanzania has made significant progress in improving social and economic conditions regarding decent work, compared to recent decades. This has been mainly due to relative social stability, the steady growth of the country's GDP between 6% and 7%, and more formal job creation.

However, the report notes that there are still many indicators regarding employment and working conditions in Tanzania that show that there is much to be done.

Despite positive progress in terms of formal employment, the report highlights that approximately 90% of workers in Tanzania remain in informal and vulnerable employment, as shown in table 1. This situation mainly affects young people in urban areas. The report also indicates that the level of income is still considered insufficient to be able to lift a large number of the population out of poverty. Regarding decent work schedules, it also notes that many people in the country continue to work more than 48 hours per week (see Table 2), which also affects the quality of life of workers. Regarding the quality of life from the combination of work, family and personal time, the report indicates that women carry the weight of unpaid household work, even combined with time in which they work to provide economic support to the family in jobs that do not offer social benefits.

Decent Work Indicator	National definition			Standard definition		
	1990/91	2000/01	2006	1990/91	2000/01	2006
<b>Employment-to-population ratio (15-64 years), in %<sup>1</sup></b>	..	<b>78.0</b>	<b>80.7</b>	<b>83.5</b>	<b>85.3</b>	<b>87.1</b>
Male	..	80.0	82.0	85.9	86.7	89.1
Female	..	76.1	79.5	81.2	84.0	85.3
Urban areas	..	54.6	68.2	71.0	68.7	76.9
Rural areas	..	85.1	85.9	86.5	90.4	91.3
<b>Unemployment rate, in %<sup>2</sup></b>	..	<b>13.0</b>	<b>11.7</b>	<b>3.4</b>	<b>5.0</b>	<b>4.7</b>
Male	..	11.6	10.7	2.7	4.2	3.0
Female	..	14.4	12.6	4.2	5.8	6.2
Urban areas	..	32.6	22.6	10.2	15.2	12.4
Rural areas	..	7.9	7.5	2.0	2.4	1.7
<b>Informal employment (proxy), in %<sup>3</sup></b>	..	..	..	..	<b>95.0</b>	<b>93.3</b>
Male	..	..	..	..	92.5	90.2
Female	..	..	..	..	97.3	96.3
Urban areas	..	..	..	..	82.5	82.1
Rural areas	..	..	..	..	97.8	97.0

Table 1. Employment opportunities. Decent Work Profile Tanzania report (ILO, 2010).

Decent Work Indicator	1990/91	2000/01	2006
<b>Excessive hours (workers with more than 48 hours per week), in %<sup>1</sup></b>	<b>40.3*</b>	<b>45.0</b>	<b>54.3</b>
Male	48.4*	52.0	59.9
Female	32.1*	38.2	48.9
Urban areas	55.6*	57.3	62.2
Rural areas	37.5*	42.2	51.6

Table 2. Decent hours. Decent Work Profile Tanzania report (ILO, 2010).

Decent Work Indicator	1990/91	2000/01	2006
<b>Proportion of paid employees in precarious types of work (casual, seasonal and temporary workers), in % of all paid employees<sup>1</sup></b>	..	..	<b>57.8</b>
Male	..	..	58.4
Female	..	..	56.5
Urban areas	..	..	54.7
Rural areas	..	..	64.4

Table 3. Stability and security of work. Decent Work Profile Tanzania report (ILO, 2010).

When it comes to job security and stability, the report paints a complex picture. The data obtained shows that of the paid jobs in Tanzania almost 60% are considered precarious. Table 3 shows the proportion of paid employees with precarious jobs, such as casual, seasonal and temporary jobs, as well as the proportion of workers in informal employment, which by its nature is mostly unstable and insecure. Workers in informal employment jobs are often without written contracts and lack employment protection.

Regarding access to social security, the report indicates that there has been some progress in coverage for economically active people who can pay access to health and pension schemes. However, it claims that the vast majority of people in Tanzania, most of whom work as informal workers, have limited and insufficient social protection, with just 3.6% of the mainland's economically active population covered by a social security scheme (see table 4).

It is important to mention that the Government of Tanzania, aligned with governments from across Africa, has embraced the Decent Work Agenda with a view to the social and economic development of the country in common endorsement with countries from the African Union (ILO, 2009).

Likewise, as part of the Long-Term Development Vision 2025 (ILO, 2013), the Tanzanian Five Year Development Plans I and II, and the National Strategy for Growth and Reduction of Poverty (NSGRP or MKUKUTA) of Tanzania mainland, it recognizes employment as a central element in the reduction of poverty. These strategies seek to create decent work opportunities for the unemployed by:

- "creating jobs that are free from appalling working conditions;
- providing an income that is sufficient to cater for basic social and economic needs;
- balancing the needs and rights of both workers and employers;
- providing commitment to social dialogue" (ILO, 2010).

Finally, the United Nations Development Assistance Plans (UNDAP, 2016) for Tanzania I & II also deserves a special mention as it is a support program for the sustainable development of the country, based on the principles of the SDG, in which decent work and employment are a central component for the economic development of the country.

Decent Work Indicator	2001	2002	2003	2004	2005	2006	2007	2008
Economically active population covered by a social security scheme (ILO estimate, based on administrative data sources), in % <sup>3</sup>	3.0	2.9	2.9	3.2	3.1	3.6	3.6	..
Economically active population covered by a social security scheme (ILFS data), in % <sup>4</sup>	..	..	..	..	..	3.6	..	..
Male	..	..	..	..	..	5.3	..	..
Female	..	..	..	..	..	2.0	..	..
Urban areas	..	..	..	..	..	9.5	..	..
Rural areas	..	..	..	..	..	1.4	..	..

Table 4. Social security. Decent Work Profile Tanzania report (ILO, 2010).

## 2.3 STANDARD AND NON-STANDARD EMPLOYMENT: MAPPING CASUAL WORKING

In order to understand the various forms of work, their main characteristics and where we could locate casual work, we divided the categories between Standard Employment (SE) and Non-Standard Employment (NSE).

The formal category of standard employment recognised by various labor standards and laws worldwide is permanent full-time work. People with this type of employment contract have the right to access benefits such as social security, paid vacations, labor protection, the right to form unions, among other benefits that are considered essential for decent work.

On the other hand, there is the category of Non-Standard Employment. According to ILO (2016b), this is a term that encompasses different modes of employment that deviate from the standard employment relationship, "understood as work that is full time, indefinite, as well as part of a subordinate relationship between an employee and an employer" (ILO, 2016a).

- **Temporary employment:** workers are engaged only for a specific period of time. It includes fixed-term, project- or task-based contracts, as well as seasonal or casual work, including day labor.

Now, according to ILO, "casual work is the engagement of workers on a very short term or on an occasional and intermittent basis, often for a specific number of hours, days or weeks, in return for a wage set by the terms of the daily or periodic work agreement. Casual work is a prominent feature of informal wage employment in low-income developing countries." ILO (2016a)

- **Disguised employment / Dependent self-employment:** "lends an appearance that is different from the underlying reality, with the intention of nullifying or attenuating the protection afforded to workers by law. It can involve masking the identity of the employer by hiring the workers through a third party, or by engaging the worker in a commercial or cooperative contract instead of an employment contract and at the same time directing and monitoring the working activity in a way that is incompatible with the independent status of the worker. On dependent self-employment, workers perform services for a business under a commercial contract but depend on one or a few clients for their income, or receive direct instructions with respect to how the work is to be carried out. These workers are typically not covered by the provisions of labour law or employment-based social security" (ILO, 2016a).



- **Part-time / On-call work:** "the ILO Part-Time Work Convention, 1994 (No. 175) defines the term "part-time worker" as an employed person whose normal hours of work are fewer than those of comparable full-time workers. Normal working hours fewer than full-time equivalents; marginal part-time employment; on-call work, including zero-hours contracts. For statistical purposes, part-time work is usually considered as working fewer than 35 hours, or 30 hours, per week." (ILO, 2016a).
- **Multiparty employment:** "workers are not directly employed by the company to which they provide their services, their employment falls under contractual arrangements involving multiple parties. Also known as 'dispatch', 'brokerage' and 'labor hire'. Temporary agency work; subcontracted labor." (ILO, 2016a).

On the positive side, the ILO affirms that NSE offers sufficient flexibility for employers to respond to various seasonal work scenarios in which peak work occurs. This offers the possibility for many people to enter the labor market, which brings a positive personal, family and economic impact. However, the ILO is clear in affirming also that the NSE generates a panorama of high uncertainty and job insecurity since there is no certainty of income, labor, and social benefits constantly. Also, the risks of accidents and physical and mental health problems are higher for informal workers. This affects not only the workers and their families but also the economic development of the country with respect to the decrease in poverty rates. Likewise, companies that use this type of NSE are affected in the medium and long term by factors such as low productivity and innovation, higher accident rates, as well as slower and lower quality processes. In this regard, ILO's (2016a) report highlights that "an over-reliance on NSE can lead to a gradual erosion of firm-specific skills in the organisation, limiting its ability to respond to changing market demand.

While there may be some short-term cost and flexibility gains from using NSE, in the long run, these may be outweighed by productivity losses".

They add that these companies tend to underinvest in training, both for temporary and permanent employees, as well as in productivity-enhancing technologies and innovation (ILO, 2016a).

It is important also to mention that some of the main factors that the ILO (2016a) considers have increased the use of NSE in the world include various factors such as demographic changes, the rise of the service sector, macroeconomic fluctuations, globalisation pressures, labor market regulations, developments technological and changes in organisational strategies.

From a local perspective, the ILO has mapped the areas of the world where the NSE is used most intensively, identifying that Tanzania is one of the countries in the world where temporary employment is most used, with 21.4% of the total workforce in private firms.

Now, among the main risks and impacts that the NSE bring for workers, businesses and society in general, the ILO mentions the following categories, on which improvement factors could be thought (ILO, 2016a, 2017):

- **Employment security:** a transition from temporary to permanent employment, or at least guarantee job opportunities with greater anticipation and certainty so that workers can plan their time in a better way.
- **Earnings:** NSE workers usually earn less than their counterparts working on formal jobs, doing similar tasks. This reduces their ability to integrate into the national economy and improve possibilities of reducing poverty. A fair economic recognition of work can help to solve this problem.



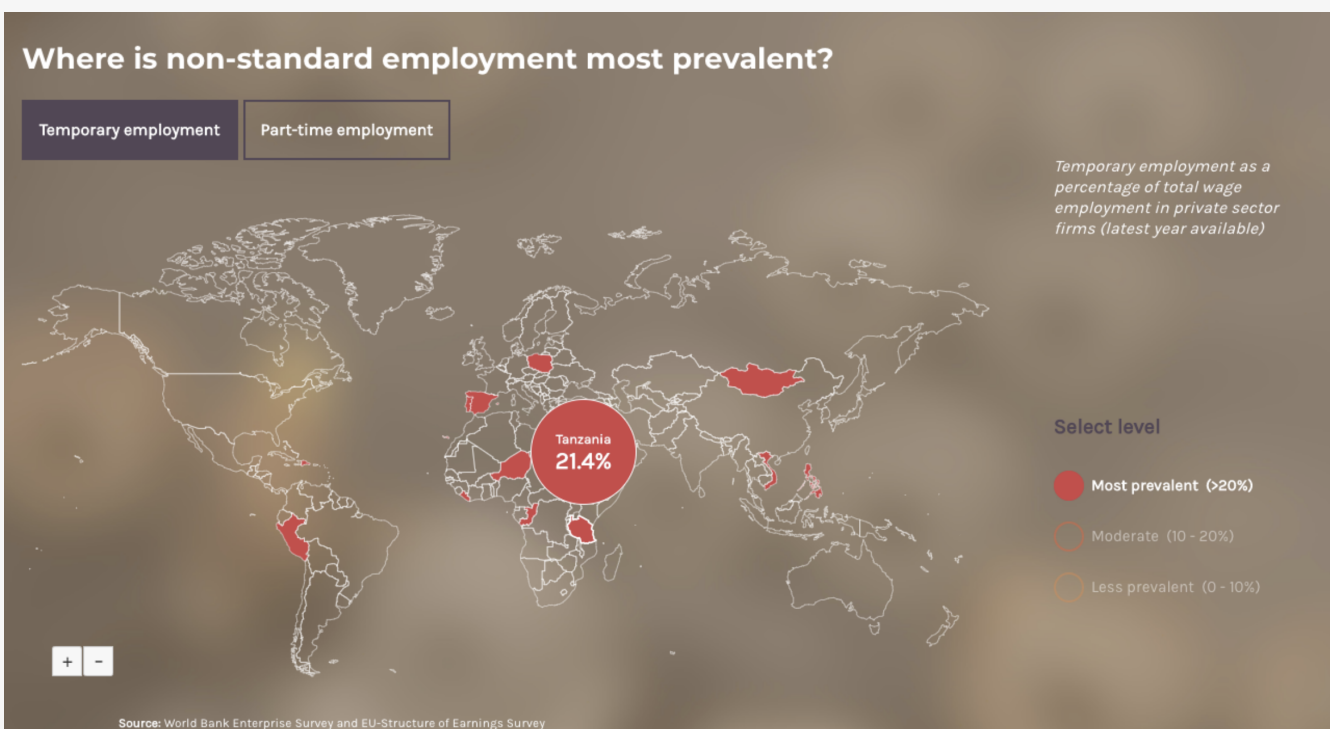


Figure 3. Where is non-standard employment most prevalent? (ILO, 2017).

- **Hours:** little control over time regarding job availability, uncertainty and also an overload of work hours generate economic instability on the one hand and physical and mental burden on the other. A better distribution of hours and work shifts compensates for this problem.
- **Safety at work:** temporary workers are usually exposed to a higher risk of accidents at work due to poor induction, training, supervision and evaluation. This also brings high risks of future job development for young workers. Better training and supervision at work can greatly reduce this risk.
- **Social security:** temporary workers are usually not covered by social security schemes that guarantee their health care and pension savings for old age. The few who can access these benefits usually have poor coverage due to job disruptions and the pay of informal and temporary work. Offering salary increases in line with social security payments, or company support to cover some of these costs can significantly increase access to these basic services for workers and their families.
- **Representation:** temporary workers face several barriers to join unions and lack representation to access workers' rights. Improving access to collective bargaining can improve workers' access to labour rights.
- **Labour markets and society:** the economic stability of the countries is highly influenced by the conditions of the labor markets and access to decent employment for their citizens. The total or partial improvement of the working conditions of temporary workers improves not only their family socioeconomic context, but also the economic performance of the country and businesses.

# SUSTAINABILITY SCENARIOS FRAMING

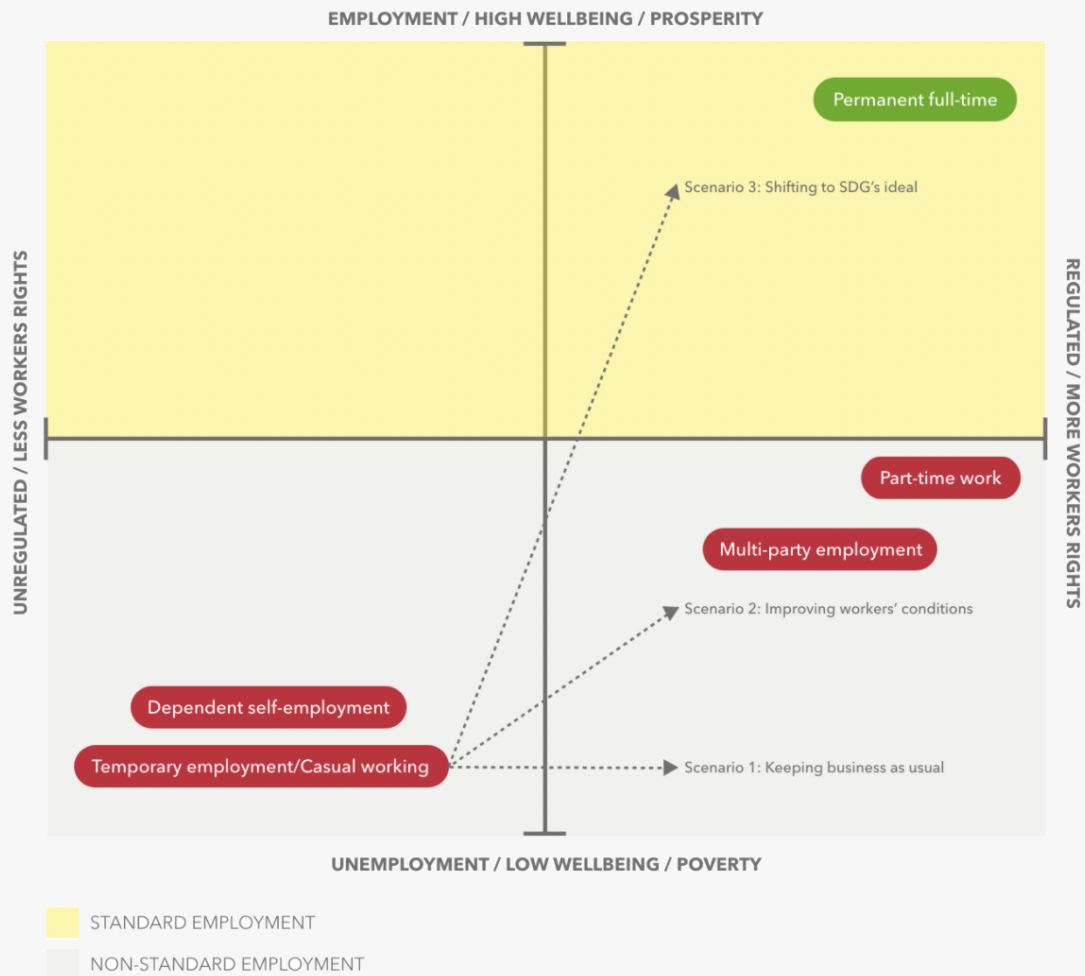


Figure 4. Sustainability scenarios framing for DCC's casual workers' project.

## 2.4 SUSTAINABILITY SCENARIOS FOR WORKING CONDITIONS IMPROVEMENTS

Following the recommendations of international organisations, growing labour legislation, ILO's (2016a, 2016d) policy suggestions, and with the aim of presenting alternative paths to consider with respect to working conditions of casual workers, trends in employment, and the economic impact this has on both countries and companies, three possible sustainability scenarios are presented for this project in figure 4.

These suggested scenarios are:

**Scenario 1 - Keeping business as usual:** this scenario contemplates not making changes, at least partially and gradually, in all or some of the working conditions of temporary workers. New governmental tax laws add an additional component of risk to temporary workers, who are forced to pay taxes on their usually low income. This exposes casual workers to maintaining the various personal and occupational risks previously exposed, which negatively affects their job and income security, the performance of companies, and the country's economy.

**Scenario 2 - Improving workers' conditions:** this scenario contemplates making partial and gradual changes aligned with some of the recommendations of the ILO Decent Work Agenda. Located

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somewhere in between scenario 1 and 3, this one may include improvements in some of the risk components discussed above, such as employment security by offering longer-term contracts or more in-advance notice; earnings by paying more to workers to improve their overall wellbeing; social security by giving better opportunities and support to access health and pensions schemes; and safety at work by giving better training programs to reduce accidents and improve tasks performance.

**Scenario 3** - Shifting to SDGs ideal: this scenario contemplates fully accepting the recommendations of the SDG for the Sustainable Development Agenda, as well as many of the recommendations of international organisations on labor issues. Taking up the part of the main objective of SDG # 8, this scenario would translate into promoting full and productive employment and decent work for all. However, given the complexities and social, political and market fluctuations worldwide, it is a scenario of high economic risk for companies.

## SUMMARY

The challenge presented by DCG in the Jobisa project is in this section located under the umbrella of the Sustainable Development Goals (SDGs) framework. It fits in to the scope of the goal #8: Decent work and economic growth. The topic of which here discusses the unemployment problem in Tanzania, the challenge of connecting DCG as an employer with the casual workforce in Dar es Salaam and encouraging good governance. Indicators for future assessment of the implantation of measures are identified (targets 8.3, 8.5 and 8.8 by UN general assembly). The term “decent work” is defined according to the definition of the International Labor Organization (ILO) after which the main relevant facts regarding unemployment and informal employment in Tanzania are discussed. Four different types of employment are identified; temporary employment, disguised employment, part-time work and multiparty employment. Employment security, earnings, hours and safety at work are found as important variables to take into consideration in development. Together with social security, representation, labor markets and society. At the end of the section, three sustainability scenarios, built according to the stated sustainability pillars, for improving working conditions are introduced. The first scenario keeps business as usual, focusing on gradual changes to some working conditions of casual workers. The second, suggests making partial adjustments to worker conditions according to ILO recommendations and for the company to support access to healthcare and pensions schemes. The third scenario in turn proposes a fuller Sustainable Development Agenda and multiple updates to company systems to support full and productive employment. The sustainability scenarios are placed in a chart to illustrate their positioning in regard to the axels measuring change in amount of employment and amount of human rights.

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# 3. METHODOLOGY



## 3.1 INTERVIEWS

We chose interviews as a qualitative method of getting information from the two important parties involved in the challenges: casual workers and DCG.

For the interviews with DCG personnel, we addressed questions depending on the role of the representative, diving deeper into finances, their responsibilities and how they are connected with casual workers as well as how they consider the wellbeing of casuals and what hopes they may have for the future of the company.

For the interviews with casual workers, the focus was to get to know their opinion on their work, casual leaders, DCG processes and how they envision payments, taxes and pensions.

## 3.2 SURVEYS

In order to get more quantitative data on several important aspects related to the challenges, the team surveyed 26 casual workers. Therefore, the survey contained questions that dived deeper into demographics, work skills, history and practices, familiarity with digital devices and Internet usage and familiarity with Tanzanian statutory payments such as taxes and pensions.

In the Demographics section we included questions related to gender, age, level of education, marital status and children, economic status, income and daily commute.

The Working status section had questions referring to type of length of working experience, hours worked per week, employers per month, CV practices and the desired type of work.



Regarding Use of Technology and Internet, we wanted to check if casual workers have a computer at home, know how to use it, how often they use it in case they do, familiarity with emails, access to smartphones, access to Internet at home and apps used. For Payments, Health Insurance and Pensions the questions focused on bank accounts, type of payment from employers, awareness on online banking transactions, how casuals would like to receive payments, access to health services and pension fund savings.

### 3.3 JOURNEY MAP

As a method, the journey map is a visual representation of how casual workers interact with the DCG service. The whole process is divided into steps and also showcases what challenges and opportunities exist at each touchpoint.

Our journey map is divided into three important work stages, each stage having its own steps, time and actions. The journey map starts before the actual work done by the casuals, with Before the Shift stage, where casual workers wait at the gate, are contacted and then selected. During the shift stage contains the registration, instructions and working steps. After the Shift stage contains one step only: the payment to casuals.

## 3.4 BENCHMARKS

By researching the market and asking casual employees, we also used benchmarking with other companies as a method to see if our recommendations offer DCG a competitive advantage compared to current practices.

## 3.5 FINDINGS

By researching the market and asking casual employees, we also used benchmarking with other companies as a method to see if our recommendations offer DCG a competitive advantage compared to current practices.

### Survey findings

On **demographics**, 27 respondents answered the survey questions, half being women and half men. 37% of respondents were between 24 - 34 years old, while 25.9% between 18 - 24. Half of the casuals surveyed have a very low level of **education**, attending not even primary school, while 30% have an ordinary school level.

48% of them are single and 33.3% are married, but from all of the casuals interviewed, 66% bring the only income in their houses. Also concerning their income, tax

## Journey Map

CASUAL WORKERS

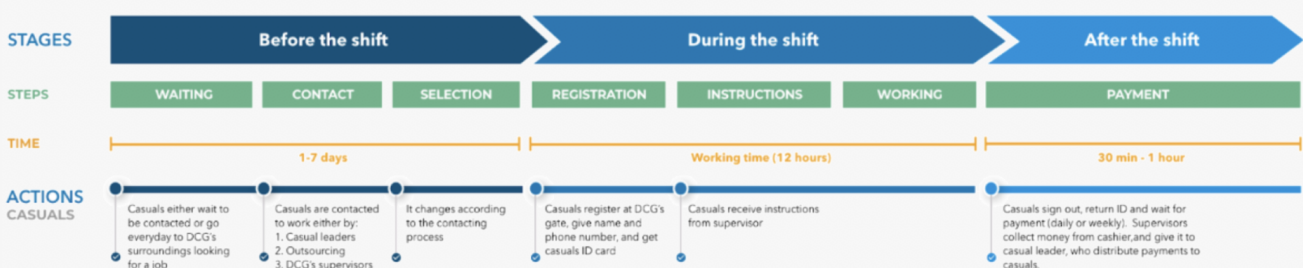


Figure 5. Journey Map for casual workers at DCG

the same 66% are eligible to pay **taxes**, earning more than 170K per month, but not being able to afford to pay those taxes due to having children to support. 85% of respondents would like to have the security of a full-time job.

Regarding **technology**, 88% of casuals interviewed don't have a computer at home, 63% have rarely used one or never used and only 25% use a computer on a day to day basis. 63% of casuals don't have an email nor a smartphone, with 55% having no Internet at home. This brings a whole new perspective to the way our recommendation is viewed, as an Uber-app type of solution seems to not be feasible for the casuals to use.

As for **payment** understanding, 70% of casuals do not have a bank account, everyone being paid in cash once the shift is over. 40% of casuals prefer being paid weekly, while 37% daily. An astonishing percentage, 90%, do not save for pensions.

### Interviews casual workers findings

While interviewing casual workers, we noted some interesting insights and observations. When asked about statutory payments, it turns out casuals are willing to pay taxes if they have more income, their current income not being able to support them adding an additional cost. The money they currently earn is only enough for them to support their family to survive, as the majority of them are the only source of income in their household. They prefer working for a single company and would like to be full time employees. Their relationship with casual leaders is sometimes challenging, as there seems to be a high level of hierarchy which the casual leaders can use as an asset.

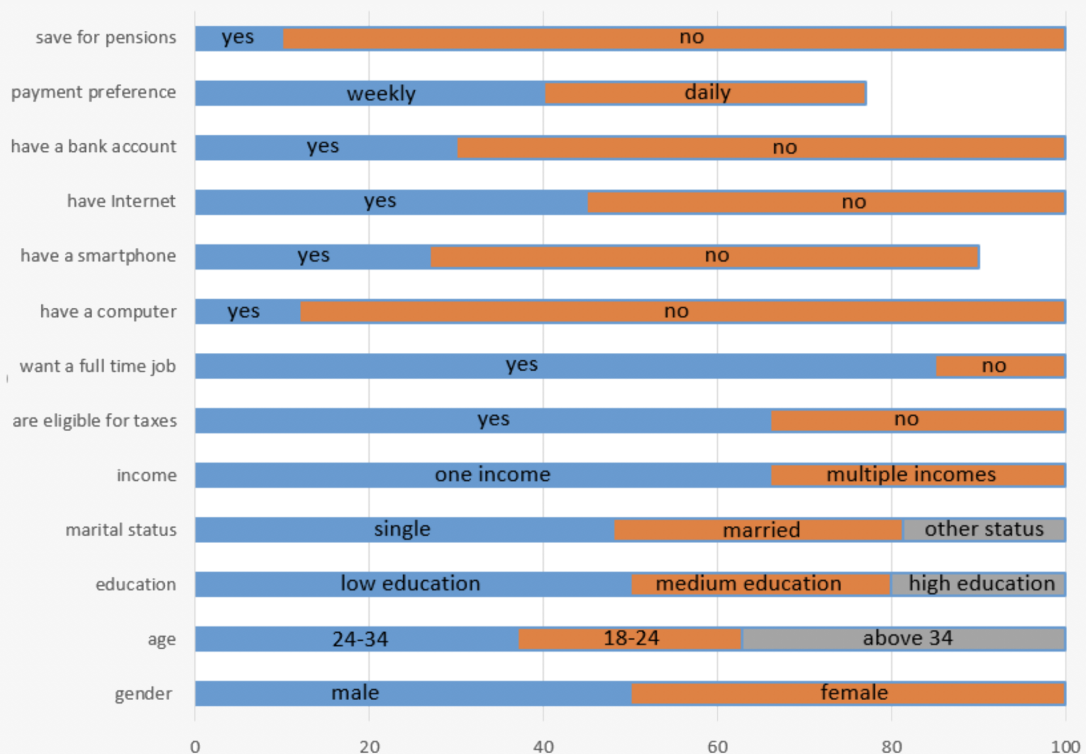


Figure 6. Casual Workers - Survey Findings



## Interviews DCG findings

From interviewing DCG supervisors, Operations Manager, Terminal Manager and Financing representatives, we discovered more details about the DCG's view on the challenges they face. Especially on the legal side, the laws seem to fluctuate unpredictably. Because of that, companies need to be prepared to ensure eligibility: "I'm constantly afraid that we'll be blamed for not following the law.". At the same time, the payment "needs to be easy so that the pay is easy to pay because it goes through so many people" and "taxes and pensions could be paid. And it would also collect money for

health check ups." (Chief Development Officer). Internally, sheets with casuals' data are kept by DCG to approve payment of casual workers. Once payment is approved, a DCG representative withdraws the cash from the bank and casuals' receive the money either daily or weekly.

## Benchmarking with other companies

The interviews with casuals showed that casuals receive a higher net income through DCG than competing companies. However, competing companies pay a higher gross income to compensate for taxation and pension fees.

# CONCLUSION

By putting together all pieces of information through the journey map, we concluded that the biggest problems before the shift are: income insecurity and high risk of unemployment, lack of direct channels with DCG for job offers, lack of representing workers' rights, bigger risk of accidents for casuals compared to full time employees, majority not owning smartphones (basic phones only), very limited use of computers and Internet and low level of education. The payment problems that arose were: earning less if they have to cover additional costs (e.g. taxes, pensions and health payments), payment being a manual and time consuming process, risk of being robbed on the streets if they have cash and salary being distributed by casual leaders.



# 4. RESULTS

- ✓ = IMPROVES SOCIAL SUSTAINABILITY
- ✓ = IMPROVES ECONOMIC SUSTAINABILITY

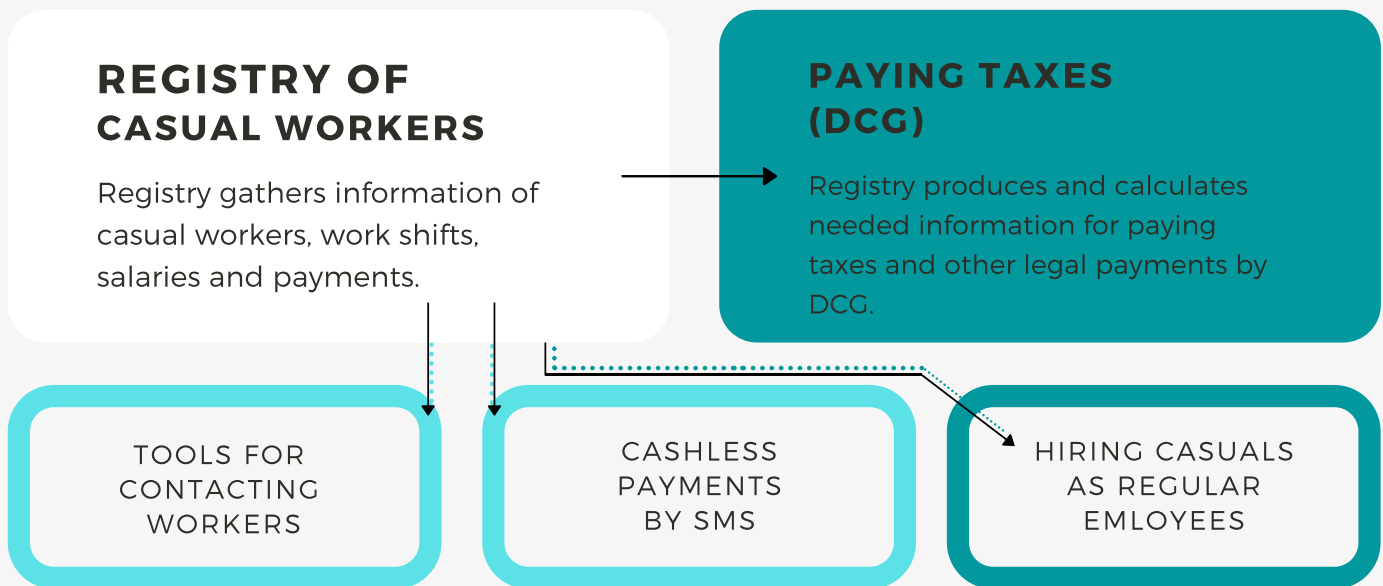


Figure 7. System map illustrating technical proposal

## 4.1 RECOMMENDATIONS

Our recommendations include different subsolutions that together address the challenges DCG is currently facing. The most important building block of our solution is a registry of casual workers. In this report we also introduce a simplified and easily implementable way to handle taxation of casual workers, and other valuable tools for improving the situation.

As mentioned in the project brief, some kind of digital system to gather all necessary information about casual workers and their work shifts is needed in order to pay casual workers taxes and/or build any recruiting or communication tools. In this report, this system is called **the registry of casual workers**.

Based on our findings, this registry is the most important part of the solution and should be implemented first. This is mostly due to two reasons: (1) taxation is one of the most critical

challenges at this moment (the registry is needed for paying the taxes) and (2) all the other possible features, such as recruiting tools, SMS payments or other, need this kind of registry as a background system.

The registry makes calculating the taxes of casual workers possible, which is our second recommendation. It removes the risk of tax authorities intervention to the current casual worker system, and when implemented properly, it does not increase the costs of casual workers significantly.

In addition to the registry of casual workers, also other ICT solutions should be implemented. The data of the registry could be utilised to improve recruiting and communicating the casual workers by building different communication tools. Also, current cash payments could be replaced by building technical solutions to pay salaries via SMS or straight into bank accounts.

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### 4.1.1 ROADMAP

As mentioned, the development and implementation of the registry of casual workers is the initial phase of all the improvements. A realistic schedule for developing and implementing the system is about 6–9 months. Also, payment of casual workers taxes should begin at the same time when the registry system is going to be introduced. Otherwise the digital registry would be a risk if considering possible tax authority checks.

After the digital registry is built, other tools to improve operations of casual workers are possible to implement. The SMS payment system and communication tools can be seen as independent systems that expand the overall digital system, and therefore they can be developed at the same time if needed. Our estimate for implementation is about 3–6 months for both.

However, we recommend building the base registry first, and then evaluate again, what are the most needed next features – SMS payments, communication tools or possibly something else. New needs may come up when introducing changes to the current process. We recommend proceeding by one component at the time, instead of building a large comprehensive system at once. Too broad IT projects tend to answer poorly to organisations and/or end users needs.

## 4.2 REGISTRY SYSTEM

The registry of casual workers aims to digitalise all information that is being stored on casual workers. DCG currently has no digital records on casual workers. Digitalising information stored about casual workers provides the basis for any further technological advancements to the recruitment, management and payment of casuals within the company.

The registry would be accessed through an interface. The minimum requirements for the registry would be to include a possibility to enter details of casuals and their shifts and an interface to generate reports on casuals' statutory payments. Entries should contain identifiable information on the casual worker, such as name, phone number and id. After a full shift, supervisors would be responsible for entering the details of all casual workers who worked during that shift into the registry. If this information is entered into the registry consistently, it will provide DCG with the ability to automatically and reliably calculate tax and salary reports. Additionally, it will offer DCG valuable statistics on the casual workforce that can be used to support recruitment. Essentially, the registry will be able to generate reports on each casual's income tax payable.

By introducing a single step into the current administrative process, DCG can reliably begin to generate automated reports on salaries and casuals' taxes payable. Most importantly, the registry is simple to implement and is not disruptive to current internal processes. However, DCG should pay attention that supervisors are trained properly to use the new system.

### 4.2.1 COMMUNICATION TOOLS

With the digital registry in place, DCG would have a centralised list of all casual workers and their contact details. This would provide the means to contact casuals efficiently, either manually or through an automated system. This section provides an overview on the possible technical components required to produce a half automated recruitment system.

The communication system can take advantage of data being collected through the registry system. Information collected

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through the registry system would offer insights on individual casual workers performance, such as how often and consistently they have worked at DCG in the past year.

The communication tools are accessed through a separate interface in the proposed system. The interface would offer the recruiter the possibility to contact the needed amount of workers automatically through the system or manually by phone. An SMS message can be sent out to selected workers informing them of a future shift. Upon receipt of SMS a confirmation is required, which informs DCG if the worker is available for the shift.

The proposed system does not replace the current recruitment process at DCG, but rather works as a tool that can be used alongside the current recruitment process. It can offer value especially in recruitment of skilled labour. In the future, DCG can gradually begin to shift more emphasis on the automated recruitment system.

#### 4.2.2 SMS PAYMENT

To ensure a more simple way to pay taxes, we recommend using the SMS payment through M-PESA system. The Vodacom service allows users to deposit money into an account stored on their cell phones, to send balances using PIN-secured SMS text messages to other users, including sellers of goods and services, and to redeem deposits for regular money. Users are charged a small fee for sending and withdrawing money using the service. M-PESA allows users to pay bills and taxes directly, without worrying about security. Also, the system does not require a smartphone, but merely any basic phone. The system can also be used by everyone.

### 4.3 SIMPLIFYING STATUTORY PAYMENTS

Based on the findings presented in this study, we suggest that instead of encouraging casuals to pay taxes, DCG supports casuals by increasing their salary accordingly to cover the additional costs caused by tax payments. This would allow casuals to maintain the same income level, and provide DCG with legal protection before leaving a digital trace of taxes payable, once the registry system is introduced.

We propose that DCG pays workers a larger salary to compensate for casual workers income tax. When the income of a single worker exceeds 170 000 TZS, the registry system will automatically calculate the tax payable.

**Example 1:** Worker earns 160 000 TZS a month. Sum does not exceed 170 000, DCG does not pay the TRA tax for that month. DCG pays the worker 160 000 TZS.

**Example 2:** Worker earns 200 000 TZS a month. Sum exceeds 170 000 TZS by 30 000 TZS. The tax payable is 9% of 30 000 TZS = 2700 TZS. DCG facilitates the payment of 2700 TZS to Tanzania Revenue Authority, the casual worker receives 200 000 TZS. The casual worker costs DCG 202 700 TZS.

If taxes are deducted from employees salaries, from the employee's perspective they are just getting a pay cut. This will have a possible negative impact on DCGs image as an employer. The result of this study suggests that DCG is not in a position to cut the casual workers wages further. In addition, this solution does not require changes in other parts of the payment process, allowing DCG to continue paying casual workers in cash if necessary.



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## 4.4 BENEFITS FOR DCG

The value of the overall project to DCG is not only recommendations but the whole study of this project. Through this project we, as a team, have gathered valuable unbiased data from an outside perspective on the casuals and on the overall operations of DCG. DCG can freely use this data in other parts of its organisations, not only in developing our recommendations.

The benefits of our proposal would save DCG working time and therefore money. The current form of contacting, recruiting and paying casuals is very manual. Our proposal aims to make the process more efficient by proposing a registry of casual workers.

Starting off by paying the taxes on behalf of casual workers DCG is able to build a digital platform on casual workers information without having to worry about the legalities and TRA getting involved. Once the digital platform is in place and payments are working digitally, DCG can re-evaluate the necessity of paying taxes on behalf of the workers. By paying casuals' income taxes and offering a pension scheme, DCG is also prepared incase of sudden changes in Tanzania's legislation (e.g. companies are obliged to pay workers' income tax and pensions). This would also improve DCG's societal brand and lift DCG to the same level as other companies in the port that are already paying casual workers' income tax and pensions on behalf of the casual workers'.

## 4.5 SUSTAINABILITY EVALUATION

In this section the sustainability of the Jobisa project is evaluated through comparison of the different content presented prior in this report. The aim of the sustainability evaluation is to draw connections between the proposed recommendations, the

identified state of the operational environment of DCG and sustainable development enhancing measures. Furthermore, the intent is to provide further understanding to why the development of the DCG employment functions is a well reasoned, responsible and sustainable course of action. The emphasis of the project has been on the improvement of the economical and social sectors of sustainability. According to the consecutive evaluation, the proposed updates to current systems would advance the company's state in both of these sectors.

The two recommendations given to the DCG would work to improve the employment conditions of casual workers and to promote good governance by encouraging the casuals to comply with legal requirements, such as paying taxes. One of the recommendations approaches the challenge from a technical perspective and the other from a more socially toned sustainability perspective. The technical, a digital registry system, which would store information on all casual workers and associated statutory payments would promote "decent work", as it is defined with use of the ILO definition in section 2.1 SDG #8: Decent work and economic growth (ILO, 2016a). Social sustainability advancements would be gained through efforts directed toward improvement of the overall well-being of the casual workers. The four pillars from the UN 2030 Agenda for Sustainable Development are all answered too, directly or indirectly. The project recommendations support DCG's route towards employment creation, social protection, rights at work and social dialogue.

Following of these four pillars nudges the company towards the achievement of full and productive productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value (the SDG goal #8 target 8.5). By making

it more possible for the casuals to participate in a pension scheme and offering to subsidise casual workers annual NHIF payments by 50%. DCG answers to the requirements of the SDG #8, target 8.8, protecting labor rights and promoting safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment. The support of the casuals to pay taxes and cover additional costs via increase of their salary, would affect the social protection of families positively. Allowing casuals to maintain the same income level, would also provide DCG with a legit digital trace of the payable casual income tax. Use of the Vodacom and M-Pesa systems in digital payments would save time and work for DCG and make their organisation more efficient.

The SMS based worker round up with the later established communication system would increase better prospects for personal development and social integration in between the company and its workers and increase equality of opportunities for all. Both are mentioned as key qualities of decent work. The implementation of this system can be seen as a first step for later development and commissioning of a holistic digital

labour management system, and thus promotes development-oriented policies that support productive activities and decent job creation (SDG #8, target 8.3)

Through the establishment of the technical infrastructure for a communications and mobile payment system the DCG would have a digitised information storage about casual workers. This collection of information, in addition to automatically settling salaries and statutory payments in compliance with the legal interests, enable the monitoring and evaluation of the sustainability indicators used in assessment of the comprehensive sustainability of operators. Being able to measure and indicate interior process sustainability would be a competitive advantage to the DCG on the global, African and Tanzanian sea cargo traffic sector during the expected growth of the industry.

Considering the scope and timespan of the Jobisa project, the application of supplementary system level sustainability frameworks was not recognised as necessary. However, the performed work can in the future act as a part of such analysis as it is structured to follow the global main frames of the topic.





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