

# Assessment of Local Government's Social Accountability for Poverty Reduction in Tanzania

*Albanie Mathew Marcossy\* and Justin K. Urassa\*\**

## ABSTRACT

Social Accountability is an aspect of governance that links and interlinks other aspects of development and governance. In Tanzania, various forms of social accountability monitoring in have been implemented by CSOs, these include; the holistic social accountability monitoring (SAM) and Public Expenditure Tracking Surveys, PETS. Others are Community Score Cards, Budget Analysis, Citizen Jury, Local needs analysis and Social Auditing. These initiatives fulfill a number of functions, as they enable individuals and user groups at community level to provide feedback and exercise their voice vis-à-vis central, local government and service providers. The main objective of this study has to establish the relationship between social accountability and poverty alleviation in a few selected Tanzanian local councils. Specifically, the study aimed at; describing the forms of social accountability in the selected local government authorities (LGAs), to determine the status of social accountability among the selected LGAs, to empirically link social accountability with identified poverty indicator and to examine the public's perception on social accountability and improvement of people's livelihoods.

The study employed a cross-sectional research design whereby data were collected at one point and time. A total of 320 respondents were randomly selected from the selected wards and villages using a multi-stage sampling technique from Mwanza City Council (MCC), Kinondoni Municipal Council (KMC), Kibaha Town Council (KTC) and Handeni District Council (HDC). In addition, forty and ten other individuals were involved in focus group discussion (FGDs) and key informant interviews respectively. The

---

\* Development Studies Institute Sokoine University of Agriculture, Morogoro, (MARD) (PhD Candidate)

\*\* Senior Lecturer, Development Studies Institute, Sokoine University of Agriculture Morogoro

study used both primary and secondary data; the former was collected through the use of interview schedules and checklists. Specifically, the study employed Social accountability monitoring tools which included; the Social Accountability Cycle and the Question-Information-Analysis (QIA) tools. Data collected using the QIA were analyzed by the help of participant stakeholders; the CSOs, Businesses, LGA officials, a handful of policymakers and other participants. Generally, the study shows that SAM positively empowers local people not only to engage their governments but, does also influence decisions and the confidence of public officials in service provision. However, there are setbacks in enhancing social accountability in local governments in Tanzania. One such challenge is access to Government information which is inconsistent and preferential. This can further be deduced as showing a strong potential for linking poverty reduction initiatives with social accountability in local government.

## INTRODUCTION

The legitimacy and sovereignty of any government come from the people. According to Schedler et al., (1999:39) it's the people who determine how governments should be governed. Moreover, the manner by which this mandate is obtained is imperative to the willingness of all to acknowledge and support it. Whereas a democratic election is one of the ways through which such mandate is obtained from the people, the other is through a government's accountability to the people, generally referred to as social accountability (SA). The World Bank (WB) (WB, 2005:11) argues that SA is an aspect of governance that links and inter-links the other aspects of development and governance. And that a lack of social accountability leads to poor governance and poor development hence poverty. The right-based approach to development further shows that democratic nations are committed to the promotion of social justice (WB, 2005: 14). The approach to social justice is based on the view that all human beings have equal dignity and an equal claim to their national resources and that they need to exercise their fundamental human rights and capabilities. If a society does not guarantee these rights and capabilities at an appropriate level it cannot claim to be a just society, whatever its

level of material wealth (development) (CSA, 2007:3). Therefore, SA is a necessity when it comes to poverty reduction strategies and or programmes. Based on the above it was important that a study be conducted to assess local governments' Social Accountability and how this was related to poverty reduction in their areas of jurisdiction. The main objective of this article is to establish the relationship between social accountability and poverty alleviation in four selected local councils in Tanzania. First, the article describes the forms of social accountability in the selected local government authorities. Secondly, it determines the status of social accountability among the selected LGAs. Thirdly, it tries to link social accountability with identified poverty indicators and lastly, it examines the public's perception on social accountability and improvement of people's livelihoods.

## Conceptualization of Some Key Terms

### What is Poverty?

Defining poverty is not easy as different professional define or conceptualize it differentl based on their backgrounds or local conditions, For example, McGinnis (1999:38) thinks it is important how we conceptualize poverty i.e. what does being poor mean and how should we measure poverty reduction. Onimode (2004:29) argues that, the subject of poverty is split between those who pursued primarily quantitative approaches to poverty measurement to those pursuing qualitative approaches. Poverty at its broadest level can be conceived as a state of deprivation prohibitive of decent human life, with a living standard below some minimum level. The World Bank (2001:8) defines poverty as a pronounced deprivation in well being. Generally, poverty is caused by both internal/individual, such as laziness, lack of propensy, poor decisions, lack of resources and choice of resource uses and external factors including government policies, social service status, trade and social customs.

## What is Social Accountability?

According to CSA (2001: 4) social accountability (SA) is defined as the right of the public and individuals to obtain explanations and justifications for use of public resources, from those entrusted with service providers and the performance of officials and of those they serve. Based on the above, officials and service providers are obliged to provide justifications regarding their performance and, in addition, to take corrective measures in instances where public rights and capabilities have not been realized. On the other hand the WB (2005: 9) defines SA as *“an approach towards building accountability that relies on civic engagement, i.e., in which its ordinary citizens and/or civil society organizations who participate directly or indirectly in exacting accountability”*

Schedler et al. (1999:26) argues that all countries have some form of mechanisms in place to promote or ensure accountability of public servants. Systems of accountability that are internal to the state are often referred to as “horizontal” mechanisms of accountability. These include: (i) political mechanisms (e.g., constitutional constraints, separation of powers, the legislature and legislative investigative commissions); (ii) fiscal mechanisms (e.g., formal systems of auditing and financial accounting); (iii) administrative mechanisms (e.g., hierarchical reporting, norms of public sector probity, public service codes of conduct, rules and procedures regarding transparency and public oversight), and; (iv) legal mechanisms (e.g., corruption control agencies, ombudsmen and the judiciary).

## Prevalence of Poverty in Tanzania and Efforts Undertaken to Redress

According to URT (2008:38) poverty is not uniformly distributed geographically or within the population. Distinctions can be noted between rural and urban poverty, gender and along agro-ecological zones. Differences in poverty between men and women are smaller than geographical differences. Furthermore, according to WB (2005:6) poverty is a result of many and often mutually reinforcing factors including; lack of productive assets to generate material wealth, illiteracy, prevalence of diseases, natural calamities such as floods, drought and man-made calamities such as wars.

Tanzania, as with other developing countries, has been struggling to reduce poverty. One of the interventions has been the introduction and implementation of social and economic policies which address the issue of poverty both at national and individual levels. This involved State intervention in education and other social services, and the creation of an enabling environment for private sector investment in productive sectors. During the World Social Summit held in Copenhagen in 1995, Tanzania joined other nations in their commitment to eradicate poverty. Following this commitment, Tanzania has developed plans for poverty reduction which are outlined in the Tanzania Development Vision: 2025, the National Poverty Eradication Strategy, Poverty Reduction Strategy Paper (2000,) and the National Strategy for Growth and Reduction of Poverty (2005). All these stress the importance of equitable, sustainable economic growth and improvement of people’s welfare. Tanzania showed moderate levels for growth from 1995 – 2003 and a relatively strong macroeconomic context. Yet, growth trajectory since the mid 1990s has been slow. However, despite the above efforts several challenges have persisted including that of how effective have the Local Government Authorities (LGAs) been in poverty reduction URT (2007:69). Therefore, the paper tries to examine how social accountability of LGAs is related to poverty reduction in their areas of jurisdiction.

## Theoretical Background of Social Accountability Monitoring

Social Accountability Monitoring (SAM) is an aspect of governance that links and inter-links the other aspects of development and governance. Lack of social accountability leads to poor governance and poor development hence poverty. According to the right-based approach to development, democratic nations are committed to the promotion of social justice.<sup>1</sup> Traditionally, efforts to tackle the challenge of accountability in Local governments tended to concentrate on improving the supply-side of governance using methods such as political checks and balances, administrative rules and procedures, auditing requirements and formal law enforcement agencies like courts, the police and the corruption prevention and combating bureaus or agencies.

<sup>1</sup> Source: Centre for Social Accountability, Rhodes University. South Africa.

The theoretical background of the initiative is well explained by the Center for Social Accountability (CSA) of the Rhodes University in South Africa. In the initiative officials and service providers are obliged to provide justifications regarding their performance and, in addition, to take corrective measures in instances where public rights and capabilities have not been realized. Actions and decisions of the state organs are monitored as going around the five processes of accountability through planning and resource allocation stage, expenditure management, performance management, public integrity management and monitoring the oversight bodies.

### **A Review of Social Accountability Monitoring in Tanzania**

Generally, monitoring and evaluation of government's or that of local government authorities (LGAs) performed by the general public or community based organizations is quite a new phenomenon in Tanzania. However, the involvement of NGOs and other civil society organizations in social accountability monitoring of financial and other resources use and expenditures in Tanzania is now evolving. According to Sundet (2004:9) there are a growing number of organizations that are conducting surveys and collecting data, analyzing the same and disseminating to the general public. For example, Action Aid is one of such organization, which in collaboration with the Institute of Democracy for South Africa (IDASA) convened a training workshop on budget analysis for a large number of Tanzania NGOs. In addition to the above, a number of organizations have recently been carrying monitoring in the form of expenditure tracking studies (PETS) including: a coalition of civil society organizations (CSOs) through the Tanzanian Education Network (TEN/MET); Hakikazi Catalyst, Tanzania Coalition on Debt and Development (TCDD); NGO Policy Forum; Civil and Political Rights Watch (CRW), Integrity Watch, Mwanza Policy Initiatives (MPI); Kiteto Civil Society on Poverty Reduction (KCSPP), and ANGOZA in Zanzibar. Other initiatives in offing are those by Action Aid in Zanzibar and the Community Score Cards to be used to facilitate community evaluation of project under the Tanzania

Social Action Fund (TASAF). Policy Forum has implemented pilot SAM exercises in Mwanza, Manyara, Tanga, Morogoro and Mbeya. Currently Forum Syd has a large coverage on SAM in western lake zone covering Kagera, Mwanza and Mara regions. FCS has trained and funded district and regional CSO networks to implement SAM all over Tanzania. CPW is coordinating grassroots efforts of local CSOs in monitoring and engaging LGAs in Dar es salaam.

Some of the CSO initiatives in social accountability monitoring in Tanzania includes all embracing social accountability monitoring (SAM); the holistic approach being championed by Policy Forum, SIKIKA, Citizens' Parliament Watch and HakiElimu, implemented currently by a number of CSOs, some of them are members of the Policy Forum, partners to SIKIKA and HakiElimu and other individual of CSOs. Currently ForumSyd has a large coverage on SAM in western lake zone covering Kagera, Mwanza and Mara regions. Another initiative is the Public Expenditure Tracking Surveys (PETS). Local people as well as CSO agents track public expenses and compare these to funds allocated for the planned and delivered for the activities. PETS helps in identifying financial and other resources leakages at different stages in the disbursement – utilization chain and thus helps in combating resource misuses.

Community Score Cards is another initiative undertaken by CSOs and local population in accountability seeking actions. Local people track and compare service delivery to their expectations and or public promises. Related to community score card is Citizen Jury. These are public hearings on issues or performance in which public officials are called to account and justify their decisions, actions and inactions. Social Auditing deals primarily with checking-out performance in implementation or fulfillment of identified needs and promises. Local needs analysis and Social Auditing focus on analysis of needs at community, constituency or local level and verification of promised outputs and delivery of goods and services developing into local advocacy strategy into public hearings and direct engagement with political representatives, project managers and local leaders. Budget Analysis is another separate initiative in which CSOs and the local people analyze the budget to identify not only the weaknesses but also misallocations and unjustifiable allocation of resources.

Policy Monitoring and Budget Analysis focus on policies, constitutional, legislative, regulatory and institutional provisions resulting into advocacy strategy, civic networking and direct lobbying of policy-makers. There are also in Tanzania, several development agencies, funding civil society initiatives in social accountability monitoring. Some Committed grant making organizations supporting SAM includes the Foundation for Civil Society (FCS), the Accountability in Tanzania program (AcT – Tanzania), the Embassy of Sweden and Irish Embassy.

### Some Salient Observations in SAM

- The initiative tends to stress the basic understanding by the public that social accountability is a right that is guaranteed in national and international legislation committed to by our government. The purpose of SAM is to enhance local people's collective capability to realize this right.
- The initiative offer local people a better informed and more consistent monitoring of these systems by civil society. Increased and informed media and public debate on substantive accountability issues.
- Transparency and public dissemination of the results are key to most accountability related misuses of public resources paving way for governance that is more responsive to public needs as a result of better monitoring and informed advocacy.

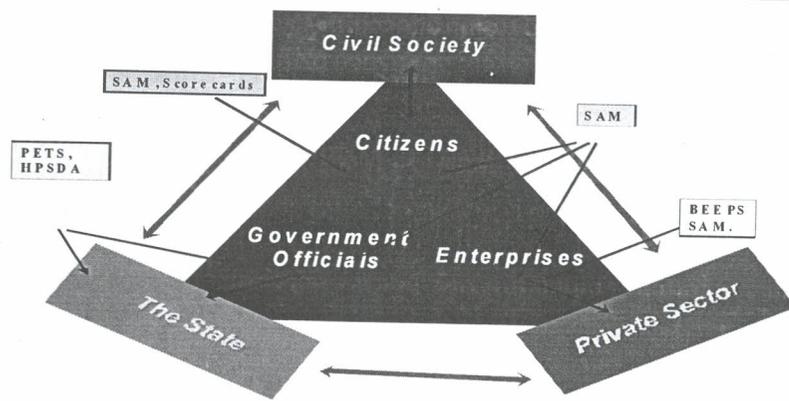


Figure 2: Linking SAM to Governance and the State

### Local Government Authorities (LGAs) and Social Accountability in Tanzania

In 1972, LGAs in Tanzania were abolished by the then famous policy of decentralization only to be re-introduced in 1982 (Marcossy, 2007:96). The district councils were created by the local government (district council) Act No.7, No. 8 and No.9, of 1982, which in turn merged and amended the local government ordinance Cap.333, for township authorities, village councils and district councils respectively. Their counterparts in the urban areas, the municipal and city councils were created by the local government (urban authorities) Act No. 11 of 1982 which merged and amended the Municipalities Ordinance Cap 105 Local Government Ordinance Cap. 333 and Urban Councils Act No. 11 of 1978.

Tanzania's reinventing of local governments in 1982 was based on the vision that the new LGAs will be holistic (i.e. multi-sectoral) units with legal status (corporate body) operating on the basis of discretionary but general powers. The new LGAs were endowed with wide-ranging powers and were expected to be largely autonomous institutions, democratically governed and deriving their legitimacy from the services they provide to the people (Marcossy, 2007:86). However, there are reports show that LGAs have failed not only the people but also the government. People's expectations in terms of quality and quantity of services provided have not been met (URT, 1999:6); the system has remained a top-down one and local governments are constrained by a tight central government bureaucracy (Marcossy, 2007:104); the regional administrations were delegated strong powers from the centre to direct the affairs of local governments (WB, 2007:19). Furthermore, despite Government, Development Partners' and Civil Society efforts to reform and reorganize our development strategies and their implementation over the last 10 or so years, progress has been slow and is yet to translate to substantive improvement in service delivery at community level. Efforts still fail to link up and follow-up in terms of domestic accountability as this is still weak. Nonetheless, one wonders whether this is typical to all LGAs in Tanzania. In addition, does the above have any bearing on the poor performance of LGAs in fighting poverty in their areas of jurisdiction?

## PROBLEM STATEMENT AND JUSTIFICATION FOR THE STUDY

Since Independence, poverty has been at the forefront of the Government's agenda, for example the Tanzanian constitution<sup>2</sup> (Article 9 (i)) named poverty as the first of the three major ills of the state, others been ignorance and diseases. Ever since, Tanzania has formulated and implemented a number of initiatives in a bid to fight poverty, including the first five years national development plan (1961 – 1966), the second national development plan (1966 – 1970) and the most recent one being the National Strategy for Economic Growth and Poverty Reduction, the famous MKUKUTA. Under the guidance of Millennium Development Goals (MDGs) and the Tanzania National Vision 2025, MKUKUTA I (2005 – 2010), MKUKUTA II (2010 – 2015) and a number of sectoral programmes including Primary Education Development Programme (PEDP), Primary Health Sector Development Programme (MMAM) and Agricultural Sector Development Programme (ASDP) are being implemented but with little success and expectations (UNDP 2011:1).

Despite all the potentials, natural resources: land, water, minerals, forests, wildlife and ocean resources including fish and natural gas, the implemented and on-going poverty reduction initiatives and aid support received over the past thirty years, 70% of Tanzania's population, especially those living in rural areas and in unplanned urban settlements continue to live below US\$2 a day; with no adequate basic livelihood security needs, including food, not necessarily balanced meals. UNDP (2011:1)<sup>3</sup> Tanzania report on implementation of MDGs notes:

Despite the progress made, the country still faces huge challenges: economic growth has been neither broad based nor robust enough to lead to a significant reduction in poverty, and indicators for social progress are less than impressive. As a result, the overall human development remains low, with a human development index of 0.398 in 2010, compared to 0.329 in 1990.

<sup>2</sup> The Constitution of the united Republic of Tanzania of 1977.

<sup>3</sup> [www.tz.undp.org/mdgs\\_progress.html](http://www.tz.undp.org/mdgs_progress.html) -site visited on 10 August 2011 (11:21am)

As pointed in section 1.4 that Tanzania re-established LGAs with the expectation that they will spearhead development of their people and local surroundings; In addition to this, the government has been a good preacher of good governance, transparency and social accountability on the premise that these will foster development and get people out of poverty. However, evidence from the Tanzania Human Development Report (URT, 2000:45) for 1999 shows that, some patterns of relationships are evident, but general picture is one of variation across geographical areas for different indicators. Therefore, the question is why is this case? Or is it the case that there is a lack of social accountability in our LGAs? According to Apusigah (2009:29) a study conducted in Ghana has shown that since the 1990s and especially within the context of poverty reduction, rights-based approaches (RBAs), such as social accountability, have gained acceptability and legitimacy as an alternate way of addressing the problems of disadvantage by moving the onus from the disadvantaged to the advantaged. The relationship, but also gap, between the advantaged and disadvantaged, known in that discourse as rights holders and duty bearers respectively, has become an important locus of contestation and for driving development interventions toward equitable ends. It is therefore on basis of the above that the paper tries to examine whether different LGAs have been able to use SA as a way of bring development and poverty reduction in their areas of operation. In addition, the differences in poverty levels and the intensity/density across districts and localities in Tanzania necessitate special considerations: policy decisions, planning and program implementation in addressing such disparities and inequalities especially in those districts which have the poorest poverty indicators.

## METHODOLOGY

### Description of the Study Areas

The study covered four councils; Mwanza city council, Kinondoni municipal council, Kibaha Town Council and Handeni District Council representing the four different types of councils established by laws: Mwanza region has six local authorities: five district councils and a City

council spanning across the two municipal districts of Nyamagana and Ilemela. The city council was selected for this exercise due to its diversity, size, the activities of the civil society, and the unique challenges that could be addressed as a representative of City Councils in Tanzania. The Kinondoni Municipal Council is one of the three Municipalities in Dar es Salaam region and the most populous in Tanzania with estimated population of 1,088,867 as projected from 2002 census with an annual increase rate of 4.3% per annum. Coast region is made up of 6 districts and composes of 7 councils. The additional Council is Kibaha Town. Kibaha District is one of the fastest growing Councils in Tanzania and the newest council created in 2006 with population almost doubling in every five years from 83,018 in 1998 through 131,242 in 2002 and 255,826 in 2005 most of the population increases is a result of people migration from Dar es salaam and upcountry districts into Kibaha Town council as this is the closest town to Dar es salaam. Handeni District Council is one of the eight councils and lies in central and southern parts of Tanga Region. It is the largest council, covering an area of 7,080 square kilometers and is populating more rapidly than most other districts in the Region. The 2007 population of the District was estimated as 293,274. In the 2002 national census, it was 248,633 people in 53,010 households at an average of 4.7 persons per household. Since the majority of its inhabitants are very poor, the Handeni District Council aims at alleviating poverty and improving, as rapidly as possible, the quality of life of the people of the District.

### **Research Design**

This study employed cross-sectional design. Data from household's respondents were collected at different times repetitively in the different localities. The study involved selection of local government officials, businesses, and community service providers. The sample size was 320 respondents. The sample size is reasonably large especially in conformity with Bailey (1994) who argues that around 30 cases seem to be the bare minimum for studies in which statistical data analysis is to be done. The minimum number of respondents for each of the four LGAs was 80. A

multi-stage sampling technique was used; the first stage involved the selection of four LGAs. Two wards in each of the four selected Councils were selected in the second stage and studied in which a total of 16 villages were covered. The third stage involved selecting a sample of 160 respondents, 20 from the two villages picked for each ward. The fourth stage involved selection of different categories of respondents (government officials at district levels, local government officials, businesses community and service providers) using both probability sampling (Simple Random Sampling - SRS and Systematic Random Sampling) to constitute 4 representative groups for the four focus group discussions of 10 participants each. Additionally 10 pre-identified informants individually interviewed through intensive individual interviews in each council.

### **Data Collection Procedure**

The study uses both primary and secondary data, the former was collected using pre-structured questionnaires administered to the randomly selected respondents and check list used for the FGDs and key informant interviews. Generally, the FGDs and key informants interviews aimed at enriching study findings. Social accountability monitoring tools; the Social Accountability Cycle and the Question-Information-Analysis (QIA) tools, were also employed to gather relevant information. Secondary data were collected from different documentary sources;

### **Data Analysis**

Data collected through the QIA tool were analyzed by the help of the participant stakeholders; the CSOs, Businesses, the LGA officials, a handful of policymakers and other participants. Social tools for social impact assessment were also used. These tools include stakeholders' analysis, participatory assessment, institutional analysis, and beneficiary assessment.

## RESULTS AND DISCUSSION

### Findings from Selected Councils

In 2008, an NGO Policy Forum in partnership with Mwanza Policy Initiative (MPI) conducted social accountability monitoring in Mwanza City Council (MCC). For the year 2007/08 MCC had over 87% of her development budget by the central government and development partners. Her own contribution was 14%. MPI noted that this kind of plan is contrary to the local government planning policy, the opportunity and obstacles to development, which directs local government development plans and budget to be drawn from a participatory planning process that involves local people from their hamlet (mitaa and vitongoji) levels, as well as the Local Government Reform Policy of 1999. MCC's annual implementation report for the year 2006/07 had shown various discrepancies in financial records with expenditures differing widely to plans with no explanation on the over and under-expenditures. Analysis performed on the APB 2007/08 had shown that apart from the other budget allocations, the plan for utilization of the council's own sources to priority sectors was given least consideration within own community contributed resources with running costs given more priority than development programmes and services delivery activities. Furthermore in 2007/08, in the department of education had an allocation of TZS 6,787 milion with more than TZS 131 milion being allocated for adult education. However, 51% of the later went to salaries and payment of salary arrears, the plan for utilisation of the remaining TZS 65 milion was expected to focus on services and activities for eradication of adult illiteracy. It was further observed that while only 3% was allocated for training materials for adult education over 6% went for adult education celebrations. Furthermore, long and short term trainings of the adult education officials was allocated 5% and the rest (9%) went to office administration and other non core activities including subsistence allowances. On the other hand, a similar outcome was observed on the water sector development plan. The sector had an allocation of over TZS103milion (42%) of the budget allocated for project supervision, consultances and monitoring. In addition, expenditures of

the Council resources had shown that, funds allocated for development were not being utilized (38%) as fast and efficiently as compered to those for salaries (69%)and other charges (67%). This observation seems to suggest that people's development was not at the heart of the Council officials and while things may have been seen to be working there was a lack of the desired efficieny and accountability that would have ensured residents in the Council benefited in accordance to the initial project plans and objectives.

In 2008/09 Policy Forum worked in partnership with Kibaha Network Council (KNC) discovered that Kibaha Town Councils' (KTC) action plan and budget for 2007/08 exhibited typical trends of planning and reporting by LGAs in Tanzania: a brief report of previous years implementation, a page on expectation of the community and a 400 pages budget of the council that was delivered to councillors two or three days before its submission for reading and approved in a four to six hours meeting of the Full Council. Analysis of the plan and budget showed that, KTC planned to collect over TZS 2.3 bilion from various sources in the year 2007/08. Out of the projected collection, the council planned to spend 1.747 bilion on development programmes. However, by the end of the financial year, the council only managed to collect just over TZS1.386 bilion and to spent only 75% of this collection, leaving over 335 milion unspent Suprisingly, this remaining balance was not found in any of the council's reports or spending plans for the following financial year and neither was the money returned to the Ministry of Finance as per requirements of the local government financial memorandum. With respect to public local priorities, KTC had shown that the council's budget priorities are very different from those of the people. It is therefore apparent from the above observations that something is wrong somewhere with regard to how KTC is trying to serve residents in their areaa of jurisdiction. First, KTC ability to plan or collect the projected earnings leaves some questions unanswred. Secondly, the underspending of the collected revenue leads to even more questions based on the fact that residents in the council need better social services (education, health and water). Furthermore, the unspent amount is unaccounted for and seems to have vanished mistiriously contrary to public accounting procedures. Provision of better

servives to the Council's residents would not only have improved their day to day well-being but could have created an enabling environment to reduce poverty in the area. In addition, the Council's failure to conduct its bussiness in the right manner contravenes the very cherished principles of good governance (accountability, transparency and rule of law). In short there is lack of accountability to its clientelle.

**Table 1: Public Versus Budget Priorities in Kibaha District Council in 2008/09 Budget**

S/ N	SECTOR PRIORITY	PUBLIC RANKING	BUDGET RANKING	BUDGET ALLOCATION	% TO BUDGET	SPENT AMOUNT
1	Education	1	1	1,626,204,000	30	809,542,091
2	Roads & Works	2	5	69,518,000	1	157,275,500
3	Water Supply	3	3	164,777,700	3	95,278,300
4	Health,HIV/AIDS	4	2	862,413,600	16	184,039,359
			HIV/AIDS	(96,006,500)	(2)	
5	Agriculture	5	4	107,968,200	2	95,127,844.50
6	OTHERS	..	..		48	
TOAL DEVELOPMENT BUDGET TZS					1,386,877,404.99	

Source: Kibaha TC 2008/09 Annual Plan and Budget Implementation Report

In 2012 Integrity Watch (IW), a local CSO in Dar es Salaam conducted a social accountability monitoring in Kinondoni Municipal Council (KMC) focusing on health services. The local working teams found that resource allocation in the department did not follow public priorities according to the council plans. Whereas the first department priority was improvement in the management of health resources, was allocated 7%, the second priority, health facilities and health statistics was allocated 25% the third priority improvement of health statistics was allocated 0% while the fourth priority improvement of health preventive services and treatment was allocated 46%.

A further analysis of Kibaha Town Council's (KTC) budget priorities from 2007/08 to 2009/10 has shown that budget priorities trend has a clear leniency to huge allocation in education and health and was in a sharp increase while that for water, infrastructures and agriculture were almost collapsing. There was no point in sight for the trend to change taking into consideration peoples' interest. The findings came on top of the CAGs' findings of misuse of more than 833.35 million in the year 2007/08 (according to CAG report of 2009). It showed further that the Council had no internal audit committee; contrary to article 30(1) of the public finance rules of 2001 and amended in 2004. Whereas TZS 31.2 million revenue was not banked, more than TZS 35.3 milion had not been banked within seven days contrary to public financial regulation. Additionally, three revenue collection books (with more than 350 leaves) were missing and three revenue collecting agents, with liability to collect more than TZS 120 milion, had no contracts with the Council. All the above suggest that some serious incidences of lack of accountability, tranceparency and doing bussiness without regarding the requirements of the law and other public procedures. All of which pose a threat to better service provision which may consequently affect Council's residents effeorts to fight poverty.

Another CSO initiative in August 2009 by Tanzania Women of Impact Foundation (TAWIF), through its one-year project on building inclusive governance (BIG Program), trained local residents to form a Council level Implementation Team (CIT) in Handeni to embark on SAM. The CIT found out that in 2007/08 Handeni District Council allocated TZS 293,587,812 to construct the Makelele water, dam Kwenjugo Magharibi but only TZS 218,954,369 TZS was utilized by July 2008. Further to above, the CIT found no information availed in financial and implementation reports of the Council for the year 2008/09 on how the remaining funds (TZS 74.6 milion) were utilized. Through public meetings in Kwenjugo and individual interviews, community members expressed their concern in the water supply sector and general participation in development as being primarily by lack of information and inaccesibility of the government and the council machineries by local people wishing to

be informed on their development plans. One villager raised concerns in relation to the status of a water users association that had been established without the knowledge of other villagers, its registration and how, where and by whose authority was that allowed to happen? The said association Seeras Firat the top has had all the blessings of the Districts water engineer who had accorded the same full cooperation, including fund transfers and their utilisation. The CIT managed to access a letter from the association and endorsed by the engineer to a bank manager (NMB-Handeni Branch) to draw 823,000 TZS on 11/12/2008. Furthermore the council implementation report for July to December 2007/08 shows that there were 14 water points constructed in the Makelele dam project area. However, CIT only found seven water points. This kind of a community situation had also been observed in Mandela water dam project in the same village – Kwenjungo Magharibi. This dam was supposed to supply water to more than three villages but had not been completed by the time the evaluation was done. The contractor claimed to have not been paid since they started the project implementation despite having completed 13 out of 14 water points. This again shows some serious anomaly and a lack of accountability by Handeni District Council (HDC) officials in their execution of duties to the public, something that may hinder Handeni District residents to reduce their poverty. In addition, the above anomaly was unearthed by the CIT through SAM, absence of the two would have meant the incidence may have gone unnoticed something that may have affected execution of similar or other Projects in future.

The CIT findings that raised concerns were presented to a district stakeholders' consultative meeting held at the Council Hall in which community members raised their concern. The Council officials, councilors, the MP and the District Commissioner were asked to respond. Shockingly, the District Executive Director (DED) could not respond to any. The councilors, including Handeni District Council Chairman, and the MP for the constituency were all unable to provide the required response to the raised concerns leaving the meeting attendees wondering as to what was going on. This experience seems to suggest a lack of accountability by the trusted public officials, a lack of information as to

what was happening in Handeni District Council amongst the various stakeholders and or a lack of competence and commitment in executing their duties. Nonetheless, after a heated exchange of words and careful moderation, a conclusion was reached that some investigation was going to be conducted and findings would be shared with the general public. After more than six months of follow ups the DC responded to giving clarifications on government actions. All the above experiences showed the importance of SAM in bringing about people's development. The case studies presented clearly that in absence of a close monitoring many things do not work to the citizens' interest and that should such a situation be left to continue then the fight against poverty may get lost.

## CONCLUSION AND RECOMMENDATIONS

### Conclusions

The study has been able to show that there are several setbacks in enhancing social accountability in local governments in Tanzania. One such challenge is access to Government information which is inconsistent and preferential. Established bureaucratic procedures in some LGAs impede rather than enabling access to Government information thus hindering CSOs and the general public from exercising their rights to hold public servants to account. This is further complicated by the fact that there are clear differences between what is planned and what is implemented in the local governments (LGAs). This can further be deduced as showing a strong potential for linking poverty reduction initiatives with social accountability in local government: that with poor social accountability, lack of public concerns in monitoring their governments social accountability and lack of local people's awareness on what goes on in their governments. The chances for the public services to serve the public poverty reduction initiatives is limited and doomed to failure. Furthermore, the study found that, social accountability, monitoring positively empowers local people not only to engage their governments but also influence decisions and the confidence of public officials in serving the public. Knowledge and analytical skills gained by local people empowers them with knowledge and evidence and therefore greater voice in participation and accountability seeking initiatives.

## Recommendations

- The central government and local authorities' (LGAs) need to consider linking its governance mechanism to social accountability monitoring initiatives;
- State oversight bodies needs to employ findings from SAM as secondary information sources in seeking accountability of the government and its departments; and
- To effectively deliver its objectives the SAM implementation approach must be participatory at each stage of the process. As SAM helps to unbundle corruption and institutional weaknesses and help to identify key areas for reform, the quality control and use of rigorous analytical methods enhance the credibility of the results.

## REFERENCES

- Apusigah, A. (2009). Promoting Citizen-Government Engagement for Good Governance in Ghana: The Place of Rights-Based Approaches I *European Journal of Social Sciences – Volume 11, Number 4 (2009)*
- Bagachwa, M.S.D. (1994). Poverty Alleviation in Tanzania. Dar es Salaam, Dar es Salaam University Press.
- Bailey, K. (1994). *Methods of Social Research. Fourth Edition*. The free press. A Division of Macmillan Inc., New York. 588 pp.
- CSA (2001) The right-based approach to social accountability. Rhodes University. South Africa.
- Marcossy, A.M. (2007). Assessing Governance in Local Government Authorities in Tanzania. Sokoine University of Agriculture. Morogoro. Tanzania
- McGinnis, Michael, D. (1999). Polycentric governance and development: readings from workshops in political theory and policy analysis, University of Michigan Press.
- Mills, G. (2002). Poverty to Prosperity: Globalization, Good Governance and African Recovery. Cape Town.
- Onimode, B. (ed.), (2004). African Development and Governance Strategies in the 21st Century: Looking back to move forward.
- Picciotto, R. (1995). Putting Institutions Economy to work: From participation to governance. Washington, DC.
- Policy Forum, (2009). Aid Effectiveness and General Budget Support in Tanzania, Dar es Salaam. Tanzania.
- Policy Forum, (2009b). Kikwete's First Two years: Tanzania Governance Review 2006 – 07, Dar es Salaam.
- Sarker, A.E. and Mostafa K. Hassan (2010). Civic Engagement and Public Accountability: An Analysis with Particular Reference to Developing Countries. University of Sharjah, United Arab Emirates: Public Administration & Management Volume 15, Number 2, 381-417
- Schedler, A., L. Diamond and M. Plattner (eds.) (1999). *The Self-Restraining State: Power and Accountability in New Democracies*. Boulder, CO: Lynne Rienner.

- United Republic of Tanzania (2007). *Household Budget Survey*, Dar-Es-Salaam, Tanzania.
- URT (1999). Local Government Reform Programme. Dar es Salaam.
- URT (2000). The Human Development Report for 1999. Dar es Salaam.
- URT (2008). People and Human Development Report 2008. Dar es Salaam.
- WNWD, (2000). Webster New World Dictionary. Fourth Edition. London, New York, Paris.
- World Bank (2001). World Development Report 2000/2001. *Attacking Poverty*. Oxford University Press, Inc. New York, 335 pp.
- World Bank Institute (2005). *Social Accountability in the Public Sector: A Conceptual Discussion and Learning Module*. 103 pages. Stock No. 37249.

- United Republic of Tanzania (2007). *Household Budget Survey*, Dar-Es-Salaam, Tanzania.
- URT (1999). Local Government Reform Programme. Dar es Salaam.
- URT (2000). The Human Development Report for 1999. Dar es Salaam.
- URT (2008). People and Human Development Report 2008. Dar es Salaam.
- WNWD, (2000). Webster New World Dictionary. Fourth Edition. London, New York, Paris.
- World Bank (2001). World Development Report 2000/2001. Attacking Poverty. Oxford University Press, Inc. New York, 335 pp.
- World Bank Institute (2005). Social Accountability in the Public Sector: *A Conceptual Discussion and Learning Module*. 103 pages. Stock No. 37249.

## Factors that Influence Employee's Satisfaction Level in Public Organizations

Agatha S Wanderage\*

### ABSTRACT

Finding meaning in life and work is a prime motivator for human existence. Conversely the management of people at work is an integral part of management process. To understand the critical importance of people in the organisation is to recognize that the human element and the organization are identical. A well managed organisation generally sees an average worker as a root source of quality and productivity gains, such organizations are not only interested on capital investment but also to employees, as essential source of improvement.

Organisation is effective if achieves its goals and make sure that there is a spirit of cooperation, a sense of commitment and satisfaction within the field of its influence. In order to make employees satisfied and committed to their job in the public offices, there is a need for strong and effective motivation at the various levels form junior to senior.

Employees satisfaction level in public organizations, appeared to be one of the major concern in the most public offices. The impact of employees satisfaction level in the public organisations is a challenge of which seek out to know the root causes of this crisis. One way of stimulating people is to employ effective motivation , which makes workers more satisfied with and committed to their jobs. Money is not the only motivator, as there are other incentives which can serve as motivators.

Specific employee attitudes relating to job satisfaction and organisational commitment are major interest to the field of organisational behaviour and practice of human resources management, where the attitude has direct impact on job satisfaction, and organisational commitment on the other hand, focuses on their attitudes towards the entire organisation.

---

\* Asistant Lecturer, Tanzania Public Service College, Dar es Salaam Campus