

**SYNERGY BETWEEN LOCAL GOVERNMENT AUTHORITIES AND
CORPORATES FOR SOCIAL SERVICE DELIVERY: A CASE OF DISTRICT
COUNCILS AND SUGAR COMPANIES IN MOROGORO, TANZANIA**

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**A THESIS SUBMITTED IN FULFILMENT OF THE REQUIREMENTS FOR THE
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ABSTRACT

This study examined synergy between Local Government Authorities (LGAs) and corporates for social service delivery in Kilombero and Mvomero District Councils in which Kilombero and Mtibwa sugar companies are situated, respectively. Specifically, the study aimed at examining the environmental forces challenging LGAs and corporates for social service delivery; assess planning interface between LGAs and corporates for social service delivery; and examine resource complementarity between corporates and Local Government Authorities for social service delivery. A case study design was used in which 42 key informants and participants of four Focus Group Discussions were the sources of data. Content analysis was used to analyse data. The study found that LGAs and corporate's response to the environmental forces including community needs for social services, policies such as employment policy as well as corporates response to competition and market situation contributed to social service delivery to communities. The study also found that LGAs planning process for social services was found to be inclusive and transparent enabling corporates to decide on kind of services to be provided to communities. On the other hand, Mtibwa Sugar Company was not transparent to share their planning decisions with the LGA because the decision on the social service to be implemented was made by the owner of the company in absence of LGAs leaders. On the other hand, Kilombero Sugar Company planning process for social service delivery was transparent because their planning decisions were shared with the LGA. This is because the LGA representative was among decision makers on the kind of social service to implement to communities through Corporates Social Responsibility (CSR). The study further found that, despite resources complemented by sugar companies to enable social service delivery, there were no reports at the district councils showing the amount used by corporates in financial terms to complement the LGAs budget in the study area. It was

also found that LGAs planning process preceded that of corporates which resulted into failing of including corporates plans for social service provision through CSR. The study recommends that there should be measures to ensure that resources used by corporates and LGAs to respond to environmental forces are tapped and properly allocated to render social services to communities. Moreover, there should be budget review by the LGA to relocate resources that corporates use to support community activities. The study recommends further that, there is a need to improve information system within LGAs on the resource complemented by sugar companies for social services delivery. Such improvement should encompass production and submission of reports on resources and social services provided through CSRs by development stakeholders to the District Councils.

DECLARATION

I, **Angela Jesse**, do hereby declare to the Senate of Sokoine University of Agriculture that, this thesis is my own original work done within the period of registration and that it has neither been submitted nor being concurrently submitted in any other institution.

Angela Jesse

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Date

The above declaration is confirmed by;

Prof. Kenneth M. K. Bengesi

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LIST OF ABBREVIATIONS

CEO	Chief Executive Officer
CPT	Communicative Planning Theory
CSDI	Centre for Sustainable Development Initiatives
CSR	Corporate Social Responsibility
DED	District Executive Officer
FAO	Food and Agriculture Organization
FGD	Focus Group Discussion
KCCT	Community Charitable Trust
KCGA	Kilombero Cane Growers Association
LGA	Local Government Authority
LGRP	Local Government Reform Programme
MOA	Mvomero Out growers Association
NGO	Non-Governmental organization
NSGPR	National Strategy for Growth and Poverty Reduction
O&OD	Opportunities and Obstacles to Development
ODA	Official Development Assistance
OECD	Organisation for Economic Co-operation and Development
PRA	Participatory Rural Appraisal
REPOA	Research on Poverty Alleviation
TDV	Tanzania Development Vision
UNESCO	United Nations Education, Scientific and Cultural Organization
URT	United Republic of Tanzania
VA	Village Assembly

VC	Village Council
VEO	Village Executive Officer
WDC	Ward Development Committee
WEO	Ward Executive Officer

CHAPTER ONE

1.0 Introduction

1.1 Background of the Study

Social services such as education, water and health are among needs of people within communities. Literature recognizes social services as government services provided for the benefit of people based on their needs and priorities (Makanyenza *et al.*, 2013; Boris, 2015). In this case, community members have to discuss and agree on their most needy to be delivered in their communities. Hence, delivering social services comprises process through which government, private, profit and non-profit organizations provide a range of public services to communities (Makanyenza *et al.*, 2013). Basically, Local Government Authorities (LGAs) are responsible for provision of social services to communities. According to Gideon and Alouis (2013), LGAs are administrative bodies which are responsible for maintenance and provision of public services including social services in their geographical areas. Other obligations of LGAs are to create conducive environment for corporates to operate within their jurisdiction by ensuring security, provision of place for establishing investment as well as providing infrastructures (Tanzania Investment Act, 1997).

LGAs depend on own sources of income, funds from the central government and donors including Official Developing Assistance (ODA) to respond to community needs for social services (Mtasiwa, 2013; OECD, 2016). In spite of the mentioned sources of fund

to enable social service provision, LGAs still face the problem of resource insufficiency due to the increased number of community needs for social services compared to the available resources (Storey, 2009). That being the case, other public and private sectors including corporates, fill the resource gap through contributing resources to LGAs to enable social service delivery to communities (Rees *et al.*, 2012; United Nations, 2015). Based on this study, corporates are business entities situated within communities with the major aim of maximizing profit. Corporates as business entities support provision of social services through payment of taxes or direct support through Corporate Social Responsibility (CSR) (Maliganya and Bengesi, 2018). CSR is a situation where organizations define their roles to communities and apply social, ethical, legal and responsible standards to their business (Rangan and Karim, 2012). Through CSR a corporate provides social services to communities which help in maintaining good reputation of the organization and its acceptability to communities.

Other ways through which LGAs and corporates among other stakeholders provide social services to communities is responding to the national policies that include employment policy which directs the LGAs and other organizations such as corporates to offer employment opportunities to people. Through response to the mentioned policy, LGAs and corporates are indirectly contributing to social service delivery because employees pay tax namely; Pay As You Earn (PAYE) to the government which is partly directed to offer social services to communities. Corporates are also complying with other taxes such as Value Added Tax (VAT), Skills Development Levy (SLD) and corporate tax that contribute to the national income which serves many purposes including social service provision to communities (TRA, 2017). The LGAs also formulate bylaws; some of them

are response to scarce resources to enable social service delivery to communities. Such bylaws include fee and levy bylaws which differ from one LGA to the other (URT, 2013). Corporates comply with the formulated bylaws by paying the required taxes. The paid taxes are among sources of LGAs' revenues, which are subsequently used to render social services to communities (UTR, 2013; Mtasiwa, 2013).

Although responding to employment policy and tax requirement on one hand contributes indirectly to social service delivery but, on the other hand, it contributes to meeting the LGAs and corporates objectives. As such, LGAs provide goods and services to communities among other objectives while corporates are aiming at profit maximization. For example, employees contribute to the success of LGAs and corporates because they are serving purposes of their employers in accomplishing their intended objectives. Responding to tax requirement by corporates create good image and relationship with the government of the country in which they are operating. The paid taxes contribute to the national income from which LGAs get fund to enable social service provision to communities. Hence, LGAs' and corporates' responses to legal requirements such as taxes, employment policy and community need for social services is evident that there are factors or forces found within and outside LGAs and corporates environment which lead to their success when they are identified and properly responded.

In view of the above, factors found within and outside corporates and LGAs environment which lead to their success when they are properly responded to are known as environmental forces. According to Oladimeji *et al.* (2016), environmental forces are challenges and opportunities in the operating organizational environment which have

positive or negative impact to its performance. Therefore organizations and their environment are mutually interdependent. That being the case, success of organizations including LGAs and corporates depends on how they relate with their external and internal environmental forces. Babatunde and Adebisi (2012) explain that, environmental forces encompass both external and internal factors that can hinder or enhance progress towards the attainment of organizational objectives. The external or uncontrollable environment may include *economic component* such as Gross National Product, inflation rate, employment rate and tax rate; *social component* such as literacy rate, education levels, beliefs and values. Other components are *political component* such as type of existing government; *legal component* such as rules and laws in which Acts and policies are included; and *labor component* that influence supply of workers such as skill level, trainability and average age of potential workers (Dauda and Ismaila, 2013). The internal environmental forces are the internal factors which have implication for managing organizations. The internal environmental forces may include language differences, promotions, and product which is crucial to marketing because it is the rule of satisfying the customer (Hidayat *et al.*, 2015).

Internal environmental forces to LGAs may be the external forces to corporates. For example, bylaws such as fee and levy bylaw are internal environmental forces to the LGAs in response to resource scarcity but external environmental forces to corporates because they respond through tax payment. Community needs for social services is an external environmental force to both LGAs and corporates in which LGAs directly respond to it as among their mandate provided by legal authorities while corporates respond directly to the need for social services through CSR for legitimacy reason. LGAs

and corporates also respond to community needs for employment which later contributes to social service delivery through taxes paid by the employees which contribute to government revenues. Although responding to environmental forces contributes to meeting organizational objectives as well as attaining community development specifically through social service delivery, literature concentrates more on responses to environmental forces and success of organizations (Voiculet *et al.*, 2010; Babatunde and Adebisi, 2012) while there is insufficient information on how response to environmental forces can directly or indirectly contribute to social service delivery. Therefore, based on the nature of the organizations which are LGAs-Kilombero and Mvomero District Councils and sugar companies-Kilombero and Mtibwa situated in Morogoro Region, the study examined how LGAs and corporates responded to regulatory frameworks such as policies of the country and Acts; community needs for market for farm produce; community needs for social services; competitors; and market situation and how their responses contribute directly or indirectly to social service delivery.

The LGAs are granted power to respond directly to community needs for social services through decentralization by devolution (D by D) (Kisumbe *et al.*, 2014; Matimati and Rajah, 2015). In D by D, LGAs receives authority from the central government to enable them autonomously make policy and operational decisions consistent with enacted government laws and policies (Massoi and Norman, 2009; Tidemand and Msami, 2010). Moreover, LGAs are also granted power and authority to make local decisions on matters that affect local communities and to mobilize local resources for implementation or execution of the decisions made including social service provision (Eboh and Diejomaoh,

2010; Fjeldstad *et al.*, 2010; Gideon and Alouis, 2013). Other resources are also mobilized from other development partners from public and private sectors.

The idea of mobilizing resources from different sources is supported by the literature which affirms that in order to attain sustainable development goals in developing countries, resources should be mobilized from different sources by encouraging multi-stakeholders' partnership to fulfill the government objective of rendering social services to communities (United Nations, 2015). Resource mobilization from different stakeholders is also consistent with Sustainable Development Goal (SDG) number 17, which emphasizes on multi-stakeholder partnership through encouraging and promoting effective public, public-private and civil society partnerships for development (UNDP, 2017). In this case, corporates as part of the private sector can contribute to development within communities in which they are situated. Therefore, availability of corporates within LGAs can partly account to solve the problem of resource insufficiency for rendering social services to communities based on their needs.

Corporates are directly responding to community needs for social services through Corporate Social Responsibility (CSR) in which corporates give back part of their profits to communities (Asemah *et al.*, 2013; Doda, 2015). CSR is the commitment of corporates to contribute to sustainable community development through working with their employees and the community members to improve their quality of life (Gorski *et al.*, 2014). Ideally, corporates perform CSR for legitimacy reasons as well as for building corporate reputations, among other reasons (Revathy, 2012; Servaes and Tamayo, 2013;

Muhammad *et al.*, 2015). Therefore, through CSRs, corporates contribute resources to LGAs by providing social services which could have been otherwise offered by LGAs.

Despite providing social services similar to those which could have been offered by LGAs to communities, there is insufficient information on how the LGAs and other development partners including corporates interact in terms of involving each other in the planning process for social service delivery as well as being open to share their planning decisions. Hence, there was a need to examine how LGAs and corporates involve each other in the planning process for social service delivery and their openness in sharing their planning decisions. Involving each other to the planning process and sharing of planning decisions by LGAs and corporates ensures great synergy among them as well as avoiding double allocation of resources which leads to wastage of resources. Avoiding double allocation of resources requires the need to have a planning interface for social service delivery between LGAs and corporates. The planning interface also creates a greater synergy between LGAs and other development partners such as corporate in fostering development through social service delivery.

Through CSR, corporates provide social services to communities as LGAs which are mandated to do so. However, literature treats the role of LGAs and corporates in enhancing community development through social service provision in isolation (Ismail, 2009; Agba *et al.*, 2013). In this case, it is not clear on how LGAs with the legal mandate to facilitate development in their jurisdiction area account for the contribution of

corporates in terms of resources to the overall development, specifically in social service delivery. Failure to recognize the efforts of corporates could be detrimental to government and communities i.e. there will be spending of unaccountable resources by the government that could lead to duplication of efforts towards social service delivery and eventually translate to wastage of resources. Therefore, there was a need to examine how corporates and LGAs complement resources to enable social service delivery to communities and challenges they faced in the process. Resource complementarity reveals how the LGAs acknowledge efforts of corporates among other development stakeholders in fostering development specifically on social service provision. Resource complementarity is a manifestation of a synergy between LGAs and corporates in social service delivery.

1.2 Problem Statement

Among major roles of LGAs is to render social services that are consistent to community priorities and expectations. LGAs as the lowest level of government which is close to people in the community are in a better position to know and provide social services based on their needs and priorities (Makanyenza *et al.*, 2013; Mbogela and Mollel, 2014; Boris, 2015). Other public and private sectors including corporates also contribute to social service delivery indirectly through responding to policies of the country, and paying the required taxes to the government. Corporates also contribute directly to social service delivery through CSR where social services similar to those which are offered by LGAs are provided to communities. However, it is not clear on the way LGAs and corporates interact in terms of planning for social service delivery, and the way in which efforts of corporates in contributing resources to LGAs to enable social service delivery are being acknowledged by LGAs. This raises the following questions; how do LGAs and

corporates involve each other to the planning process for social service delivery? How are planning decisions being shared by LGAs and corporates? How do LGAs and corporates complement resources for social service delivery in the study area? And how do LGAs and corporates' responses to environmental forces account for social service delivery in the study area?

The mentioned research questions are raised due to the fact that, response of LGAs and corporates to policies of the country such as employment policy contribute to social service delivery because the employees pay tax to the government which contributes to the national income. Similarly response to the required tax by corporates also contribute indirectly to social service delivery because part of the collected tax is directed to development activities including implementing activities aimed at delivering social services.

Despite contributing to social service delivery, most literature indicate how proper response to environmental forces contributes to the success of organizations including LGAs and corporates (Voiculet *et al.*, 2010; Babatunde and Adebisi, 2012; Oladimeji *et al.*, 2016) while, there is insufficient information on how their response to environmental forces contribute to social service delivery. Hence, there was a need to examine different ways used by LGAs and corporates to respond to environmental forces as well as how their responses contributed to social service delivery in the study area.

Direct response to environmental forces specifically needs for social services by LGAs and corporates need proper planning to ensure that resources are properly allocated. The plan needs to create a greater synergy between LGAs and corporates since similar social services to those which are provided by LGAs are provided by corporates. Most literature focuses on involvement of communities in the planning process for social service delivery (Mollel, 2010; Chirenje, 2013). The literatures are silence on the inclusion of other development partners in the planning process for social service delivery. According to Jesse and Bengesi (2018), planning for social service delivery needs to be inclusive and transparent. Hence, there was a need to have a planning interface for social service delivery between LGAs and corporates. Planning interface ensures that LGAs and corporates among other stakeholders involve each other to the planning process for social service delivery as well as sharing their planning decisions. Such interface leads in avoiding the possibility of duplication of efforts in provision of social services which leads to wastage of resources. Planning interface also creates greater synergy through good communication between LGAs and corporates.

Planning interface provides a room for the LGAs to know resources complemented by corporates and be able to acknowledge their efforts in supporting development through social service delivery. However, various scholars report their role of responding to community need for social services in isolation (Ismail, 2009; Agba *et al.*, 2013). There is still insufficient attention paid to explain how resource complementarity occurs between LGAs and corporates in providing social services to communities (Jesse and Bengesi, 2018) and challenges they face when complementing resources for social service delivery. Hence there was a need to examine how do corporate and LGAs complement resources

for social service delivery and challenges they face when complementing resources in the study area.

1.3 Justification of the Study

Corporates contribute resources to enable social services delivery to communities directly by responding to community needs for social services through CSR (Revathy, 2012) and indirectly by complying with tax requirements and providing employment to people. Through CSR, corporates provide social services which could have been offered by LGAs. This being the case, examining synergy between LGAs and corporates in social service delivery can support the designing of a regulatory framework to ensure that resources used by corporates to directly respond to community needs for social services are efficiently utilized to avoid duplication of social services which translate into wastage of resources.

Literature indicates that corporates through CSR activities complement efforts of LGAs in providing social service to communities; yet different scholars examine their planning for social services in isolation (Smith, 2008; Fjeldstad *et al.*, 2010). Hence, examining planning interface between LGAs and corporates helps in facilitating effective allocation of resources to enable service provision to communities. Effective planning can avoid double allocation of resources to the same social service. It allows distribution of resources to different social services which later speeds up development to communities. When providing social services to communities, LGAs and corporates contribute to

community development. However, their role of contributing to community development is treated differently by different authors (Ismail, 2009; Agba *et al.*, 2013). Therefore, examining resources complementarity between LGAs and corporates shows the importance of partnering with business entities such as corporate in enhancing development to communities through complementing resources for social service delivery.

The study is in line with Sustainable Development Goals Number 17 which emphasizes on partnership for development in which the private sectors including corporates are expected to contribute resources to the government to support community development. The study is also in line with the Public Private Partnership policy of 2009 in which the main objectives is to promote private sector participation in the provision of resources for PPPs enterprises in terms of investment of capital, managerial skills and technology.

1.4 Study Objectives

1.4.1 Overall objective

The overall objective of this study was to examine synergy between LGAs and corporates for social service delivery in the study area(s).

1.4.2 Specific objectives

- i. To examine environmental forces challenging LGAs and corporates for social service delivery to communities.
- ii. To assess planning interface between LGAs and corporates for social service delivery.
- iii. To examine resource complementarity between corporate and LGAs for social service delivery.

1.5 Research Questions

The study attempted to answer the following questions

- i. How do LGAs' and corporates' responses to environmental forces account for social service delivery?
- ii. How do LGAs and corporates involve and share their planning decisions for social service delivery to each other?
- iii. How do LGAs and corporates complement resources for social service delivery in the study area?

1.6 Theoretical Framework

This study adopted multiple theories in guiding investigation of phenomena of interest. The adopted theories were Contingency Theory, Communicative Planning Theory and Stakeholders' Theory. Contingency Theory was used to guide assessment of how response to environmental forces by LGAs and corporates contribute to meeting their objectives. Communicative Planning Theory was used to guide the assessment of how the LGAs and corporates involve and share their planning decisions on social service delivery. Stakeholders' Theory was adopted to guide exploration of how corporates accommodate community interests for social services in their activities and how their consideration contributes not only to the success of organizations but also to social service delivery. The subsequent sections further elaborate the theories used in this study.

1.6.1 Contingency theory

In elaborating Contingency Theory, Scott (1981) indicated that the best way to organize depends on the nature of the environment to which the organization must relate.

Contingency Theory emphasizes that there is no finest way to form organization, to lead a company, or to make decisions instead, the optimal course of action is contingent (dependent) upon the internal and external situation (Heath, 1994). In other words, Contingency Theory assumes that the organizational outcomes are the result of a match between two or more contingent factors (Islam and Hu, 2012). Islam and Hu (2012) added that, based on this theory, organizations have different organizational structures therefore organizational effectiveness depends on a match between the type of technology, unpredictable environment, organization size, the features of the organizational structure and its information system. The theory implies that, LGAs and corporates among other organizations are surrounded by the environment which they have to interact with to meet their intended objectives (Gomez, 2004). In this view, the theory is implying that the success of LGAs and corporates is determined by the ability to identify and respond to the internal and external environmental forces. According to Genç (2014), organizations are shaping and being shaped by their environments within which they operate.

Based on Contingency Theory, LGAs and corporates success is determined by their ability to respond to environmental forces challenging them. Environmental forces can be internal or external. External environmental forces may include political issues such as attitude of the government against the existing organization, legal issues including laws and rules in which policies and Acts are included as well as employment issues- that influence supply of workers such as skill level, trainability, desire of wage rate and average age of potential workers (Babatunde and Adebisi, 2012; Dauda and Ismaila, 2013).

External environmental forces determine the internal reaction of the organization. In Tanzania for example, employment policy of 2008 direct the LGAs and other organizations such as corporates to provide employment to people within communities. In response to this policy LGAs and corporates provide employment to people. Employees lead to the success of LGAs and corporates by executing their assigned duties. In corporate for example, employees lead into meeting their objective of profit maximization when executing their assigned duties, the gained profit enable corporates to respond to community needs for social services through CSR in which part of the profit is brought back to communities. On the other hand, employees contribute to social service delivery through complying with tax requirements. In this case, responding to employment policy contributes to social service delivery. Contingency Theory leads in finding out how response to environmental forces by LGAs and corporates contribute to meeting their organization objectives. However, the theory does not indicate how planning for responding to the environmental forces including need for social services should be done. Therefore, there is a need for complementing the theory with Communicative Planning Theory, which guide on how planning process should be carried out.

1.6.2 Communicative planning theory (CPT)

Communicative Planning Theory was also used in this study. The CPT is a contemporary theory which emphasizes on inclusiveness and transparency in the planning process (Elliott, 2014). Communicative Planning Theory (CPT) goes beyond Jurgen Habermas idea of communicative rationality which termed planners as the pioneers in the planning where they depend on their own ideas during the planning process (Johnston, 2002). CPT

instead includes the ideas of other stakeholders in the planning process. In this case, the concept which indicates the interface between stakeholders in planning process is justified. The CPT upholds inclusiveness and transparency because the selection of means in the planning process cannot be isolated from the identification of valued ends of various stakeholders (Healey, 2006). Thus, planning is not the pre-occupation of planners only but concerns other stakeholders too. According to the theory, inclusiveness and transparency are the core components of planning process which lead to successful outcomes (Healey, 2006).

Inclusiveness and transparency are also among key principles of planning (UNESCO, 2010; Agba *et al.*, 2013; Litman, 2013). Planning process is inclusive and transparent when it touches the interests of a broad range of stakeholders (Weston and Weston, 2013). According to CPT, inclusiveness in the planning process is observed when a broad range of stakeholders are involved on matters that affect them. In addition, inclusiveness implies an opportunity to people affected by the plan to be involved in the planning process (Ringold *et al.*, 2012; Healy *et al.*, 2014). Based on CPT, transparency is observed in the planning process when stakeholders are open to share their planning decisions (Johnston, 2002). The theory emphasize on transparency as central to achieve legitimacy and trust in any planning system. Other authors suggest that transparency indicates that individuals involved in the planning process understand how the process operates and how major decisions are arrived (Agba *et al.*, 2013; Muhammad *et al.*, 2015).

The CPT is applicable to this study because its application results to the interface between LGAs and corporates specifically on involving each other to the planning process for

social service delivery as well as sharing their planning decisions. In this case, the study focuses on both inclusiveness and transparency; in this context inclusiveness implies the extent to which LGAs and corporates involve each other to the planning process for social service delivery while transparency entails the openness in sharing of the major decisions made during the planning process. With respect to this study, the planning interface between LGAs and corporates is a means of avoiding duplication of social services which at the end translates into wastage of resources.

The CPT deals with planning process but does not accommodate resource complementarity for social service delivery among stakeholders such as LGAs and corporates. Hence, there was a need to adopt Stakeholders' Theory in examining resource complementarity between LGAs and corporates for social service delivery.

1.6.3 Stakeholders theory

Stakeholders' Theory was first described by Freeman (1984). The theory emphasizes that the interests of other stakeholders such as customers, suppliers, employees, communities and shareholders should be taken into consideration for the achievements of corporates objectives (Hamidu *et al.*, 2015). The theory does not only consider the shareholders' interests that emphasize on profit maximization but also takes into consideration the interest of other stakeholders who contribute in one way or another to the company's achievements (Pirsch *et al.*, 2007; Harrison and Wicks, 2013). The theory explains corporates' practices of managing stakeholders for maintaining good relationship with

them. Stakeholders' Theory is an applicable theory because well-treated stakeholders tend to reciprocate with positive attitudes and behaviors towards an organization. Such reciprocity occurs in the form of sharing valuable information (all stakeholders), buying more products or services (customers), providing tax breaks (government) or other incentives, providing better financial terms (financiers), buying more stock (shareholders), or working hard and remaining loyal to the organization, even during difficult times (employees) (Harrison *et al.*, 2015). Therefore, corporates allocate resources to manage their stakeholders such as communities by satisfying their needs and demand than willfully concentrating to the productive activities of the business (Harrison *et al.*, 2010).

Stakeholders' Theory implies that spending of corporates' resources to address stakeholders' needs is justifiable in managerial activities (Kanji and Agrawal, 2016). Therefore, use of corporate resource to solve stakeholders' problems forms the foundation of CSR in which corporates devote resources to serve the community interest for social service. Stakeholders' Theory becomes relevant to this study because corporates implement CSR activities to communities for legitimacy reason. In addressing the interest of communities among other stakeholders, corporates provide part of social services which could have been offered by LGAs (Jesse and Bengesi, 2018). In this case, LGAs and corporates complement resources in providing social services such as education, water, health and other infrastructure to communities and hence the essence of resource complementarity prevail. According to Gulati (1998), resource complementarity involves exchange, sharing and contribution of capital, technology or asset of partners based on the voluntary initiated agreement. It involves contribution of alike and unlike resources by different organizations for the aim of achieving a certain objective. Therefore the theory

was used to explore resources complemented by corporate to LGAs to enable social service delivery by taking into consideration community interest of social services through implementing CSR activities.

1.7 Conceptual Framework

The conceptual framework of the study shows the synergy between LGAs and corporates in social service delivery. It shows how response to the external forces such as policies of the country including employment policy by LGAs and corporates as well as corporates response to needs for market, competitors and complying with tax requirement contribute to social service delivery. LGAs' and corporates' response to employment is indirectly contributing to social service delivery because the employees are paying tax namely "Pay As You Earn" which contributes to the national income. The collected tax, among other government revenues, serves many purposes including social service delivery to communities. Corporates can respond to competition through CSR in which community members as among consumers are brought closer to the business. Another way of responding to competition is adopting new technology which helps corporates to produce quality goods to win the market. This helps corporates to achieve their main objectives of profit maximization and later be able to implement CSR in which social services are provided to communities.

LGAs with a mandate to render social services to communities are directly responding to community needs for social services. On the other hand, corporates through CSR are

providing part of social services which could have otherwise been offered by LGAs to communities. In this case, there is a need for planning interface between LGAs and corporates to ensure proper allocation of resources. The planning interface between LGAs and corporates needs to be inclusive whereby LGAs and corporates involve each other in the planning process but also transparent whereby LGAs and corporates are open to share their planning decisions.

Proper planning leads to resource complementarity between LGAs and corporates in which corporates complement financial and material resources to LGAs. Therefore, resource complementarity between social services results to the presence of social services including constructed schools, water, health centres, roads and other infrastructures.

Contingency Theory, Communicative Planning Theory and Stakeholders' Theory were used in constructing this conceptual framework. Contingency Theory was used to show how response of LGAs and corporates to policies of the country, competition and community needs for market for farm produce contributes to the success of LGAs and corporates and indirectly to social service delivery in the study area. These environmental forces were selected based on the nature of the organizations (District Councils and corporates) in the study area. LGAs as a mandate and corporates through CSR, are responding directly to community needs for social service delivery. This being the case, it is important to have planning interfaces where the LGAs and corporates involve each other to the planning process and share their planning decisions. Inclusiveness and transparency which are termed as core components in the planning process in the conceptual framework were drawn from Communicative Planning Theory. Thus, it is

assumed in this conceptual framework that, when planning is inclusive and transparent it provides positive results. Stakeholders' Theory affirms that, the organization needs to take into consideration other stakeholders' needs to meet its objectives. Therefore, Stakeholders' Theory was used in the conceptual framework to depict resource complementarity through material and financial resources provided by corporates to complement LGAs' resources to respond to community needs for social service delivery in the study area.

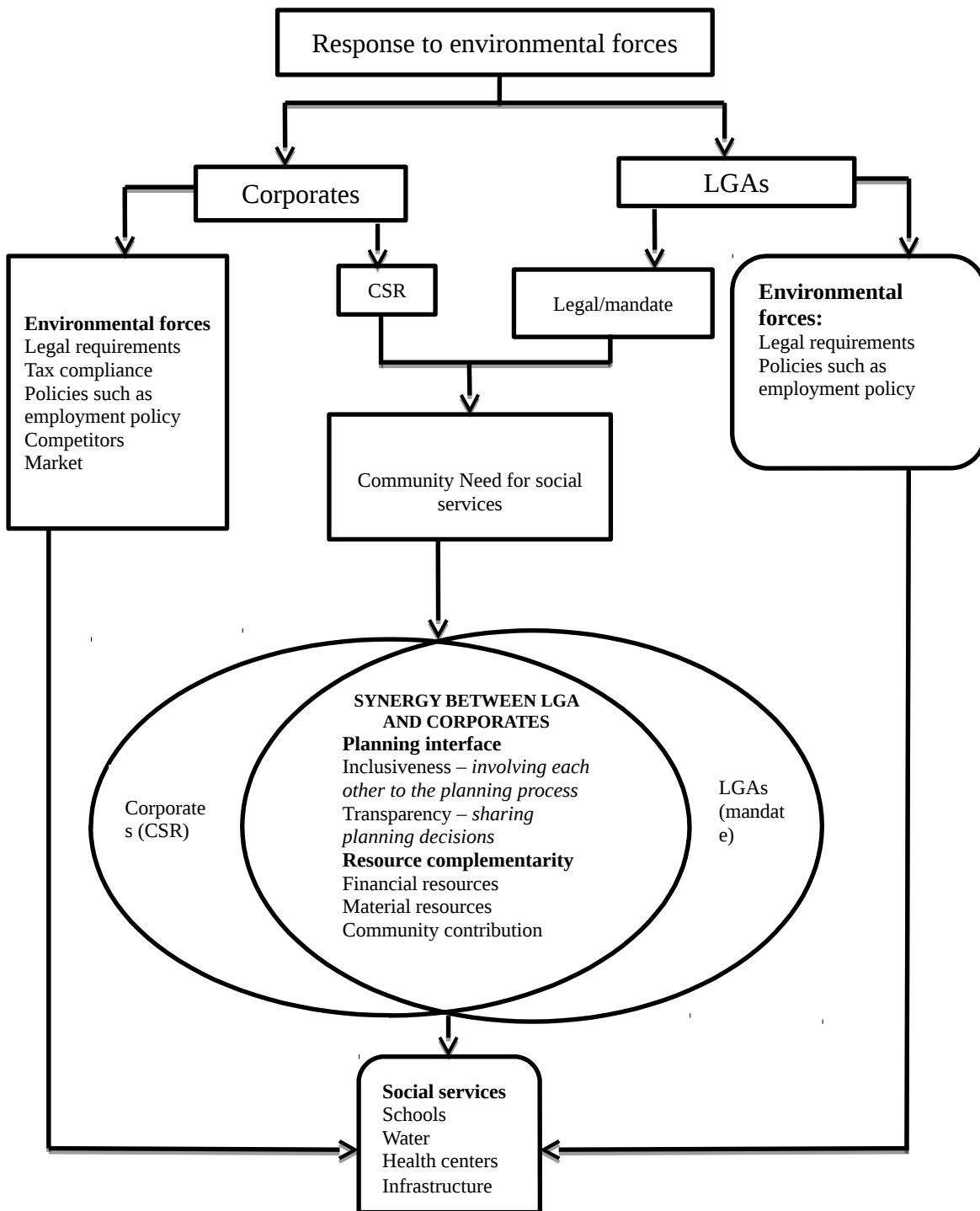


Figure 1.1: Conceptual Framework of the Study on Synergy between Local Government Authorities and Corporates for Social Service Delivery.

1.8 Methodology

1.8.1 Description of the study areas

The study was conducted in Morogoro Region which is found in mid-South Eastern part of Tanzania (URT, 1997). Kilombero and Mvomero District Councils are among districts found in Morogoro Region. The area was selected because of competitive nature of business in terms of attracting customers, suppliers of raw materials, building corporate reputations and for legitimacy reasons. Among ways in which companies use to win the competition is performing CSR. Through CSR corporates provide social services which could have otherwise been provided by LGAs to communities. Hence, it was the interest of this study to explore how the competition of two sugar companies in terms of implementing CSR in the same region contribute resources to District Councils to enable social service delivery in the study area.

Moreover, the selected District Councils and corporates are found in the same geographical area. Therefore, it was worth to have cases which are not significantly different in terms of geographical characteristics. Four villages namely Mkamba and Msolwa station in Kidatu Ward, and Madizini and Kidudwe in Mtibwa Ward were purposely selected based on the presence of social services provided by Kilombero and Mtibwa sugar companies and the respective LGAs.

1.8.2 Research design and data sources

The study adopted a case study design. A case study design enables the researcher to rely on multiple sources of data for triangulation purposes (Stjelja, 2013). In this study four cases including two LGAs-Kilombero and Mvomero District Councils and two sugar companies-Kilombero and Mtibwa sugar companies were involved. The main purpose was to examine the synergy between LGAs and corporates in social service delivery. This was done by finding out how responding to environmental forces such as policies of the countries, tax requirements and community needs for social services by LGAs and corporates contribute directly and indirectly to social service delivery. The synergy was also explored by examining planning interface for social service delivery between LGAs and corporates most specifically on how the LGAs and corporates involve each other in the planning process and sharing their planning decisions. Lastly, the synergy was revealed by examining how resources were complemented by corporates to LGAs to enable social service delivery. Therefore, case study design was appropriate to this study because of the nature of objectives of the study. Literature shows that, case study provides tools for researchers to study complex phenomena within their context (Baxter, 2008; Starman, 2013). Case study provided the opportunity of investigating few participants with knowledge based on the investigated matter. The design enabled the researcher to get sufficient time for trust building with the participants of the study for the aim of getting the required information.

Sources of data constituted key informants from district councils, sugar companies, wards, villages and village councils, schools and health centre which were assisted by sugar

companies. A total of 42 key informants were purposively selected based on their knowledge on the topic of investigation. Key informants included Chief Executive Officers, District Executive Directors, Ward Executive Officers, Ward Councilors, Heads of Departments at district councils, Village Executive Officers, Community Development Officers, Village chair persons, and health officers at the districts and at the wards as well as heads of schools. There were also education coordinators at the ward levels. Other sources of data were four Focus Group Discussions (FGDs) conducted in the mentioned four village councils. Each FGD had 8 to 10 members as suggested by Kumar (2010).

1.8.3 Data collection method and tools

Interview guides were used to gather information from key informant interviews and from Focus Group Discussions (FGDs). Key informant interviews and FGDs enable the researcher to collect in-depth qualitative information. The key informant interviews can be conducted either by face to face or telephone conversation (Jäckle *et al.*, 2006). In this study, face to face and telephone conversations were used whereby face to face interviews were conducted at first sight then phone calls were used to fill information gaps observed during data transcription.

Data collection process started from sugar companies where the information collected included; CSR activities implemented to communities, planning process for the implementation of CSR activities and different ways in which sugar companies are relating with the surrounding communities and the LGAs in the study area. The information collected from sugar companies were confirmed to the areas where CSR activities were implemented including schools, health centres and villages. Since CSR

activities were implemented within LGAs the confirmation process continued up to the district council levels. Other information obtained from district councils were how other development partners such as corporates were involved to the planning process for social service delivery as well as the way corporates efforts were acknowledged by LGAs. Data collected from FGDs included the information on the presence of CSR activities implemented by sugar companies in villages as well as how other development partners including sugar companies are involved in the planning process for social service delivery at the village level. The data were collected from key informants and FGD participants for triangulation purposes.

1.8.4 Data analysis

Content analysis was used to analyze data obtained from key informants interviews and FGDs. Data collected through recording were transcribed prior to data analysis. In objective one, content analysis was used to analyze data in which different categories based on the responded environmental forces by LGAs and sugar companies in the study areas were labeled. These environmental forces included policies of the country, community need for market on farm produce, community needs for social service delivery competition and market situation.

Content analysis was also used in objective two where categories which demonstrated inclusiveness and transparency in the LGAs and sugar companies planning process for social service delivery were labeled. Their identification was based on the involvement of LGAs and corporates to their planning process for social services delivery and openness in sharing their planning decisions.

The same analysis was used in objective three in which categories such as material and financial resources complemented by corporates to LGAs to enable social service delivery were labeled. Then categories with the same codes in each objective were linked in a logical and meaningful organization. Then single core categories were identified.

1.8.5 Validity and reliability of data

This was done by sending the transcribed data back to the same participants particularly the key informants to confirm whether transcriptions match with what they reported. There was also feedback sessions with FGD participants which enabled validation of the information gathered through FGD. The aim of sending the transcribed data back to the participants of the study and conducting feedback sessions with FGDs participants was to reduce subjectivity.

1.8.6 Ethical consideration

Permission letter was provided to the researcher by Sokoine University of Agriculture through Vice Chancellor's office to introduce the researcher to organizations (LGAs and sugar companies) where the study was conducted. Key informants were labeled by numbers rather than names to ensure anonymity. The researcher had to seek consent from the participants before recording the conversations. Where necessary, pictures of the

buildings and other equipment provided by companies to different area as CSRs were taken after asking permission from the leaders/owners.

1.9 Organization of Thesis

This thesis is organized into five chapters. The first chapter covers extended background; followed by the statement of the problem where the consequences associated with failure of acknowledging corporates efforts in complementing resources to LGAs to enable social service delivery is presented. In the same chapter, the justification of conducting this study is followed by general and specific objectives as well as research questions to be addressed by the study.

In chapter two, manuscript one is presented which focuses on the environmental forces challenging LGAs and corporates for a social service delivery. In this manuscript, the study examined how LGAs and corporates response to environmental forces contributes to social service delivery. The environmental forces examined in this manuscript are response to regulatory frameworks including policies of the country and Acts, market for farm produce and social services. Other environmental forces are competitors and market situation. The environmental forces examined in this study were based on the nature of LGAs and corporates in the study area.

Manuscript two which appears in chapter three is focusing on the planning interface between LGAs and corporates for social service delivery. The manuscript explores LGAs and sugar companies planning process for social service delivery. Inclusiveness and transparency offered by Communicative Planning Theory are considered as core components in the planning process. Hence, the paper assessed inclusiveness and transparency in the LGAs and corporates planning for social service delivery.

Moreover, manuscript three is presented in chapter four. This manuscript investigates resource complementarity for social service delivery by LGAs and corporates. The chapter shows material and financial resources complemented by corporates to LGAs resources to enable social service delivery in the study area. The manuscript also presents challenges facing LGAs and corporates when complementing resources for social service delivery.

The summary, reflection and overall conclusion and recommendations are provided in chapter five. The chapter provides a summary of the study, makes theoretical and reflections, draws conclusions from previous chapters, present the contribution of the study, provides policy recommendations and identified areas for further researches.

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CHAPTER TWO

2.0 Environmental Forces Challenging Local Government Authorities and Corporates for Social Service Delivery in Morogoro, Tanzania

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2.1 Abstract

Drawing from Contingency Theory, this paper examines environmental forces challenging Local Government Authorities and corporates for social service delivery in Morogoro Region. Case study design was employed in this study. Content analysis was used to analyze the data. The study found that, LGAs and corporates used various strategies such as performing corporate social responsibility, paying taxes, provide employments to people, adopting new technologies and buying sugar cane from out growers as response to environmental forces. The study concludes that by responding to environmental forces organizations contribute directly or indirectly to social service delivery. The study recommends for LGAs to put in place measures for ensuring that resources used by corporate and LGAs to respond to environmental forces are tapped and properly allocated to render social services to communities.

Key words: Environmental forces, social services, corporates, Local Government Authorities and Corporate Social Responsibility

2.2 Introduction

Organizations such as Local Government Authorities (LGAs) and corporates do not exist in a vacuum rather they operate in an environment that affect their performance positively or negatively (Bengesi, 2013). LGAs are levels of government which are responsible for provision of goods and services to communities as well as maintaining peace and security in their area of jurisdiction (Gideon and Alouis, 3013). Based on this study, corporates are business entities with the main aim of maximizing profit. The LGAs and corporates are

confronted by a number of environmental forces in their operations. Some of the environmental forces confronting corporates and LGAs are legal and political, economic, social and technological environment (Bengesi and Le Roux, 2014). In this context, the survival and success of LGAs and corporates depends on how they respond to environmental forces. According to Babatunde and Adebisi (2012), environmental forces are mainly categorized into external and internal forces. While external forces trigger impulses to the organizations, internal forces on the other hand create responses of an organization to the external environment (Bengesi and Le Roux, 2014).

In view of the above, external environmental forces constitute factors that the organizations have no control over them but they determine their performances (Dauda and Ismaila, 2013). Internal environmental forces are responses towards external environmental forces in which organizations find appropriate strategy to respond for better performance which leads to the achievement of the intended objectives (Wheelen and Hunger, 2012; Sanjuq, 2013).

Literature considers LGAs as the lowest level of government responsible for responding to community needs for social services and creating conducive environment for corporates to operate within their area of jurisdiction (Makanyenza *et al.*, 2013; Mbogela and Mollel, 2014; Boris, 2015; Muhammad *et al.*, 2015). The LGAs also formulate bylaws such as fee and levy bylaws for generating income as a response to the need for resources to enable social services delivery to communities (URT, 2013; Mtasiwa, 2013). By responding to

fee and levy bylaw of LGAs corporates contribute resources that LGAs need. Corporates also respond directly to the need for social services through Corporate Social Responsibility (CSR) in which part of its profit is brought back to communities for legitimacy reason (Asemah *et al.*, 2013; Nadaf and Nadaf, 2014; Kanji and Agrawal, 2016).

Likewise, in Tanzania LGAs and corporates employ staff with appropriate skills and knowledge as a way of responding to the National Employment Policy of 2008 which directs LGAs and other stakeholders to provide employments to people. Provision of employment contributes to social service delivery because employees pay tax namely Pay As you Earn (PAYE) and other statutory taxes such as Value Added Tax (VAT) when purchasing services and goods (TRA, 2017). These taxes contribute to government income, which part of it is used for social service delivery.

Environmental forces such as employment policies, community needs for social services are external environmental forces to both LGAs and corporates. However, internal environmental forces to LGAs can be the external environmental forces to Corporates (Fudge, 2012). In Tanzania, for example, fees and levy bylaws are internal environmental forces to LGAs but external environmental forces to corporates because they are required to comply with the bylaws. Competitors and market situation are external environmental forces, which corporate respond by implementing CSR through which social services are provided to communities (Rangan *et al.*, 2012; Karamat, 2013; Serafeim, 2014; Australian Government, 2017).

The lesson from the above is that LGAs and corporates' response to environmental forces contributes to social service delivery. Most Literature confirm that proper response to environmental forces contributes to success of organizations (Voiculet *et al.*, 2010; Servaes and Tamayo, 2013; Oladimeji *et al.*, 2016). However, there is insufficient information on how response to environmental forces by corporates and LGAs contributes to social service delivery. This paper focuses on the environmental forces challenging LGAs and corporate for social service delivery. Specifically the paper explores how corporates and LGAs respond to environmental forces and how their responses contribute to social service delivery. Results of this paper show the importance of organization including LGAs and corporates to respond to environmental forces for better performance that lead to meeting their objectives as well as supporting social service delivery to communities.

The rest of this paper contains various sections including theoretical framework where concepts of the study are framed. Another section is methodology which consist the description of the study area, research design, sources of data, method and data collection tools, measurement of variables and method for data analysis. Other sections include results and discussion which discusses response to environmental forces such as community expectations, response to taxes and competitors among others in relation to social service delivery. The last section is conclusion and recommendations.

2.3 Theoretical Framework

This study is guided by Contingency Theory which was described by Scott (1981) that, the best way to organize depends on the nature of the environment to which the organization must relate. A Contingency Theory affirms that there is no finest way to form organization, to lead a company, or to make decisions instead, the optimal course of action is contingent (dependent) upon the internal and external situation (Heath, 1994). In this case, Contingency Theory is in a better position to explain how organization performances by identifying the external forces and apply appropriate strategies as a response to the identified environmental forces. Contingency Theory links the organization with the environmental situation as well as predicting a kind of strategy to be appropriate in a given situation.

In view of the above, Contingency Theory is implying that the success of LGAs and corporates is determined by the ability of their leaders to identify and find strategies to respond to the external environmental forces. This is because organizations are shaping and being shaped by their environments within which they operate (Genç, 2014). According to Certo and Peter (1993), organizational environment has three levels as shown in Table 2.1.

With reference to Table 2.1, the paper focuses on environmental forces which are found in general environment such as economic, legal and technological components; and operating environment such as consumer, competitive, labor and supplier components. The environmental forces observed were regulatory framework, community expectations, competitors and market situation. These forces were selected due to the nature of organizations examined in this study in relation to social service delivery. This is because environmental forces affecting organizations differ from one organization to the other (Hidayat *et al.*, 2015; Rylková, 2015; Muscalu *et al.*, 2016).

Literature pointed out that, environmental forces vary from one organization to the other. Therefore, every organization has its own way of responding to the environmental forces challenging them while maintaining the target of accomplishing their objectives (Gupta, 2013; Ahmad, 2014; Nicolaescu, 2014).

Table 2.1: Levels of Organizational Environment

Levels	Environmental forces
<p>The general environment: is organizational <i>external environment</i> which are normally broad in scope and have little immediate application for managing organization</p>	<ul style="list-style-type: none"> • Economic component which comprise factors such as Gross national product, inflation rate, productivity, employment rates, balance of payment, interest rates, tax rates and consumer income, debt and spending. • Social component which comprise factors like literacy rates, educational levels, customers, beliefs, values, life style, age, geographical distribution and mobility of population • Political component which has factors such as type of

existing government, government attitude towards existing of various industries, lobbying efforts by interest groups, progress towards passage of laws and platforms of parties.

- **Legal component** with factor such as rules or laws in which Acts and policies are included.
 - **Technological component** which include factors like new approaches to produce goods and services, new procedures as well as new equipment
-

Operating environment: is the organizational *external environment* with components which have immediate implication for managing organization.

- **Consumer component** which deals with how to improve customers' acceptance of organizational goods and services
 - **Competitive component** with factors such as bargaining power of consumers and suppliers, substitute products, new entrance into the market place.
 - **Labor component** has the factors that influence supply of workers such as skill level, trainability, desired wage rates, and average age of potential workers.
 - **Supplier component** which deals with those who provide resources for the organization.
-

Internal environment: is the *internal environment* of organization which has immediate and specific implication for managing organizations

- Markets, financial, personal and production aspects
-

Source: Adapted from Certo and Peter (1993)

Changing nature of the external environment may transform the purpose of the organization and the environment in which it operates (Dragnić, 2014; Machuki and Aosa, 2011). Hence organizations may set targets, negotiate and agree on performance indicators

for execution in order to achieve greater performance (Njoroge *et al.*, 2016). Nevertheless, incidences in the external environment may manifest themselves in a manner that speed up or slow down the relationship between strategy implementation and organizational performance. However, most studies have examined the contribution of organizational environmental forces to the success of organizations (Babatunde and Adebisi, 2012; Akanni *et al.*, 2014; Jovanovic, 2015; Njoroge *et al.*, 2016). For example, Babatunde and Adebisi (2012) observed that, the external environmental forces have direct influence on organizational behavior and performance which at the end assist in meeting the organizational objectives. In addition to that, Jizi *et al.* (2014) and Eruemegbe (2015) stipulated that, business depends on its environment for meeting their intended objectives. However, the literature shows insufficient information on how response to external environmental forces contributes to social service delivery.

In view of the above, the variability of the environmental forces and different strategies employed by organizations to respond to external environmental forces create the need to investigate how LGAs and corporates respond to environmental forces in the study area. Moreover, the insufficiency information on how response to environmental contribute to social service delivery raise a need to find out how corporates and LGAs response to environmental forces contribute to social service delivery in the study area. The results from this study can help to create conditions/measures to make sure that the resources used to respond to environmental forces are tapped and properly channeled to support social service delivery to communities.

2.4 Conceptual Framework

Corporates and LGAs response to environmental forces such as legal requirement including policies such as employment policy and tax compliance, competitors, need for market for farm produce and market situation contribute in meeting their objectives. This is because employees serve purposes of their employers by performing the required duties. On the other hand, responding to the employment policy is indirectly contributing to social service delivery because the employees pay tax which is partly used for development including social service delivery. Corporates respond to other required taxes such as skill development levy, corporates tax and value added tax among others which contribute to the government revenue. In this case, corporates are indirectly contributing to social service delivery because part of the government revenue is directed to development including social service delivery. Among ways used by corporates to respond to competition is adopting new technology (Nikoloski, 2014; Hao and Yu, 2011; Diaconu, 2011) which enables corporates to increase profit. The ability of increasing profit enables corporates to implement CSR in which social services are provided to communities. In this case, responding to competition is indirectly contributing to social service delivery. As their mandate, LGAs are directly providing social services to communities based on their priorities. On the other hand, corporates are directly providing similar social services to those which are offered by LGAs to communities through CSR.

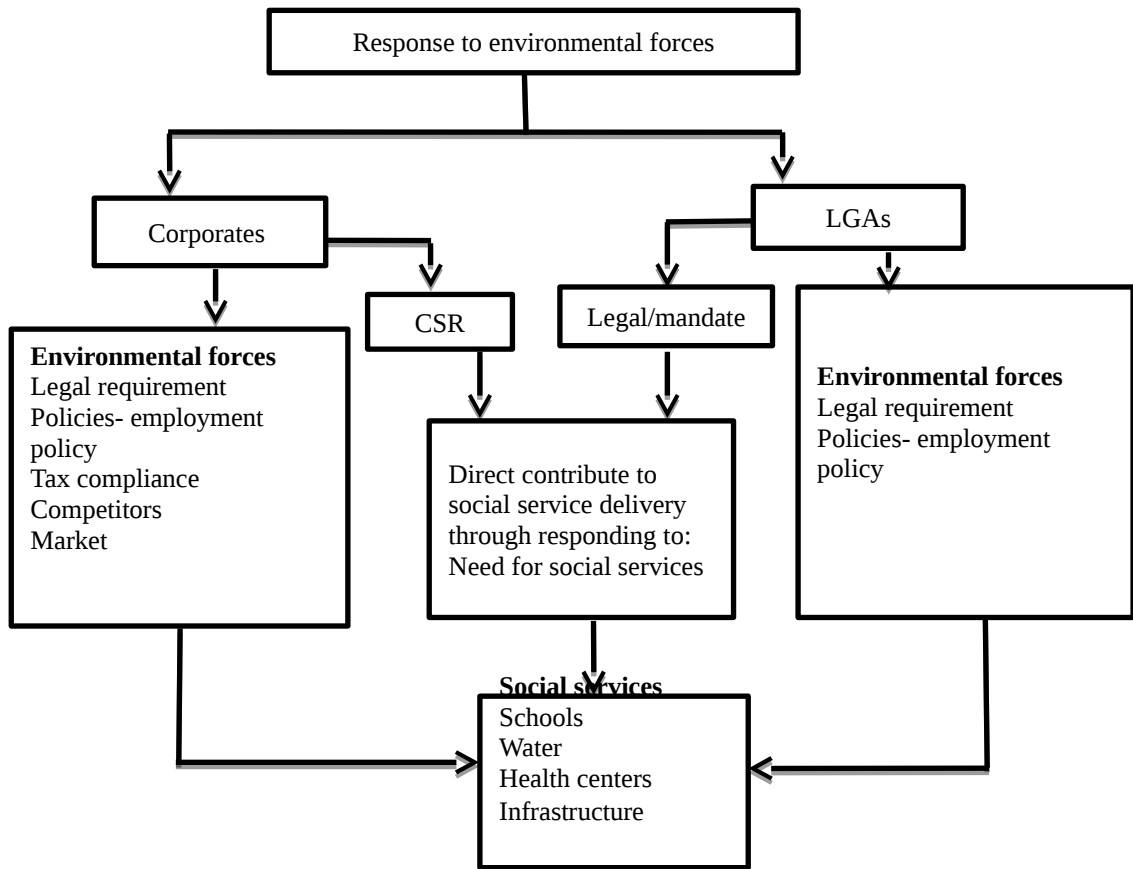


Figure 2.1: Conceptual Framework of the Paper

2.5 Methodology

2.5.1 The study area

This study was conducted in Kilombero and Mvomero Districts in Morogoro Region where Kidatu and Mtibwa Wards are found, respectively. Kilombero and Mtibwa sugar companies are situated in Kidatu and Mtibwa Ward, correspondingly. Morogoro Region was selected because of having two sugar processing companies; hence justifying the need to examine how their responses to environmental forces contribute to social service delivery. Four villages namely Mkamba and Msolwa Station from Kidatu Ward and Madizini and Kidudwe from Mtibwa Ward were selected considering the number of social services provided by companies.

2.5.2 Research design and sources of data

Case study design was used in this study to enable in-depth investigation of phenomena connected to organizations which are LGAs and Corporates (sugar companies). The phenomena were strategies employed by LGAs and corporates to respond to environmental forces and the contribution of the responded environmental force to social service delivery. Case study research involves exhaustive study of a single unit for the purpose of understanding a larger class of similar units which may be observed at a single point in time or over some delimited period of time (Baškarada, 2014; Starman, 2013). The study involved four cases- Kilombero and Mvomero District Councils and Kilombero and Mtibwa Sugar Companies.

Data were collected from purposively selected 38 key informants from District Councils, companies, wards and villages. The key informants included Chief Executive Officers (CEOs), District Executive Directors (DEDs), Ward Executive Officers (WEOs), Ward councilors, Heads of Department in District Councils, Village chairpersons, Village Executive Officers, Community Development Officers, Health Officers and Education Officers. Another source of data were participants of four Focus Group Discussions (FGDs) with 8 to 10 participants, which were conducted in village councils found in four villages namely Mkamba and Msolwa station from Kidatu Ward and Madizini and Kidudwe from Mtibwa Ward.

2.5.3 Data collection method and tools

The interview guide was used to obtain information from key informant interviews and FGDs. The key informant interviews can be conducted either by face to face or telephone conversation (Jäckle *et al.*, 2006). In this study both ways were used whereby, face to face interviews were conducted at first sight then the phone was used to follow up same participants to fill identified gaps of information identified during data transcription. Secondary data were collected from Kilombero and Mvomero District Councils and Kilombero and Mtibwa Sugar Companies.

2.5.4 Measurements of variables

The variables observed in this paper were response to the need for employment, social services; comply to legal framework- complying with tax requirement, competitors and market situation. The variables were measured as shown in Table 2.2 below.

Table 2.2: Measurement of Variables

Variables	Measurements
Employment	Number of employees
	Employees benefits
Social services	Schools and their facilities
	Health services
	Roads
	Availability of tap water and wells
Legal framework	Policies of the country
	Acts
Competitors	Other sugar companies
Market situation	Price change

2.5.5 Data analysis

Content analysis was used to analyze data obtained from key informants. The data recorded using a tape recorder was transcribed. After transcription, different categories such as strategies employed by LGAs and corporates to respond to environmental forces and contribution of responded environmental forces to social service delivery were created and labeled (open code process). The categories with the same codes were connected in a logical and meaningful way. Then the single core category was identified.

2.6 Results and Discussion

The discussion of this paper provides information on corporates -Kilombero and Mtibwa sugar companies and LGAs- Kilombero and Mvomero Districts in response to environmental forces and their contribution to social service delivery in the study area. Environmental forces discussed hereafter are based on the nature of LGAs and corporates found in the study area in relation to their contribution to social service delivery.

2.6.1 Environmental forces and social service delivery

Results in this section reveal that response to environmental forces by LGAs and corporates contribute to social service delivery in the study area. Therefore, the subsections below provide information on corporates and LGAs response to: regulatory framework and service delivery, market for farm produce and service delivery, competitors and service delivery as well as market situation and service delivery.

2.6.1.1 Regulatory framework and social service delivery

Regulatory frameworks are directives, rules and principles which guide and control a course of action (Hodge, 2007). There are different policies, Acts and laws which form part of regulatory framework in which LGAs and corporates respond in their operations. Some of them are shown in Table 2.3.

Table 2.3: Some Regulatory Frameworks which Are Responeded by LGAs and Sugar Companies for Service Delivery

Regulatory frameworks	Issues to be responeded by LGAs and corporates
Local government (District Authorities) Act No. 7 of 1982.	<p>The LGAs are required to:</p> <ul style="list-style-type: none"> - Ensure collection and proper utilization of the revenues of the council. - Make by-laws applicable throughout its area of jurisdiction - apportionment of the franchises, property, income, debts and expenses and of all rights, interests, obligations and liabilities arising under contract in relation to the area or areas transferred as between the district council from which the area or areas are transferred and that to which it or they are transferred as a result of the variation in the boundaries
National Employment Policy of 2008	<p>LGAs and other development partners are required to:</p> <ul style="list-style-type: none"> - Enhance skills and competencies for those in the formal and informal sector especially rural areas; -Promote the goal of decent and productive employment as a national priority and enable all participants in the labour force to gain productive and full employment; -Promote equal access to employment opportunities and resources endowments for marginalized and vulnerable groups, including women, youth and People with Disabilities (PWDs); -Safeguard the basic rights and interests of workers in accordance with International Labour Standards
The Local Government Finances Act No. 10 of 1982,	<ul style="list-style-type: none"> - LGAs responed by regulating tax payment - local government authority may make and levy an annual rate on every person of or above the age of eighteen years who is a person in respect of whom, or a member of a category or

description of persons in respect of which the functions of the authority are exercisable and who resides or owns property in its area of jurisdiction

With regard to Table 2.3, tax compliance is among the requirements of the Local Government Finance Act No.10 of 1982; the LGAs respond to the finance Act by facilitating tax collection within the area of their jurisdiction. The collected tax contributes to the government revenue. Among ways through which LGAs respond to the Act is by formulating bylaws which guide tax collection including fees and levy bylaw. The study found that, CESS levy (crop levy) payment from Kilombero and Mtibwa Sugar Companies was 2.5% and 3% of farm gate price, respectively. This implies that CESS levy payment differed based on the bylaw formulated by Kilombero and Mvomero District Councils. Different percentages of CESS levy is evident that the bylaws differ from one District Council to the other. In response to tax requirement, Kilombero and Mtibwa Sugar companies had paid different taxes as shown in Table 2.4.

Table 2.4: Taxes Paid to the Government by Kilombero and Mtibwa Sugar Companies from 2012 to 2016

Taxes paid	Companies	2012	2013	2014	2015	2016
WH(Goods) for Resident	Kilombero	928 851 271	1 770 638 975	1 004 079 346	472 121 813	400 805 978

	Mtibwa	0	303 409 806	0	0	0
SDL	Kilombero	588 343 177	752 664 146	598 227 793	682 840 134	730 745 230
	Mtibwa	223 592 267	12 868,167	0	18 114 759	0
CESS levy	Kilombero	118 722 461	113,692 406	128 784 808	170 922 386	202 588 888
	Mtibwa	132 000 000	90 000 000	85 000 000	86 000 000	77 000 000
Stamp duty	Kilombero	262 827	0	1 417 663	3 711 370	3 852 506
	Mtibwa	0	0	0	0	0
Value Added Tax	Kilombero	5 771 882 514	8 282 080 068	1 000 719 940	22 635 156 061	24 253 428 089
	Mtibwa	194 303 340	1 104 835 123	139 049 630	12 010 808 872	2 636 884 360
Corporate Tax	Kilombero	4 814 499 103	4 282 502 792	0	735 500	0
	Mtibwa	0	200 300 000	0	0	0
PAYE	Kilombero	3 153 732 868	3 714 614 999	3 303 803 617	3 640 482 303	4 161 944 565
	Mtibwa	122 973 321	37 420 100	0	29 271 605	17 396 186

Source: Field data from Kilombero and Mtibwa Sugar Companies, Morogoro, Tanzania, 2015

Note:

SDL = skill development levy

PAYE = pay as you earn

WH = withholding tax

Taxes such as value added tax (VAT), corporate tax and skill development levy among others as shown in Table 2.4 are paid to the central government through Tanzania Revenue Authority (TRA). These taxes are used to serve different purposes including paying salaries to government workers and provide fund to LGAs to support development projects. Through tax payment, Kilombero and Mtibwa sugar companies contribute indirectly to social service delivery because part of the paid taxes is used to support development activities within LGAs. Different from other taxes, CESS levy as shown in Table 2.4 is directly paid to the LGAs in response to the bylaws developed by District Councils. According to the key informants from Kilombero and Mvomero District Councils, 60% of CESS levy is directed to development projects which support social services while 10% is directed to youth and women development initiatives. The remaining percentage is distributed to different departments within District Councils such as human resource, community development and finance. Such distribution is different from the Budget Act No. 11 of 2015 and the guideline for preparation of annual plan and budget for 2015/16, which direct that 20% of CESS levy has to be directed to agricultural development. In response to this, the key informant from Kilombero District Council indicated that;

“According to the law, 20% of CESS levy should be directed to agriculture. But it is very difficult to implement the law because most sources of revenue including CESS levy are unpredictable because they are determined by the level of production in each year which is subject to weather condition. Moreover, LGAs depend on the own sources to perform its daily duties as well as covering other

expenses such as paying allowances to councilors, villages and hamlet chair persons and other utilities such as water, electricity, stationaries among others”(Key informant 5, Kilombero District Council, August, 2015).

This quote implies that no percent of CESS levy is supporting agriculture which contributes much to the LGAs revenue at the study area. The key informants from Kilombero and Mvomero District Councils reported that, agriculture contributes more than 75% and 50% to the LGAs revenue, respectively. Moreover, most people and companies found within LGAs depend on agriculture for food and raw materials. In this case, failure to support agriculture has negative effect in agriculture and production of companies which relies on cash crops as their raw materials. It is also affecting small scale farmers who depend on agriculture to improve their livelihood. Failure to support agriculture is also affecting social service delivery because the LGAs cannot get enough CESS levy to support development projects which are linked to social service delivery. Also the community members can hardly contribute to social service delivery because of low income gained from agricultural products. Hence the study suggests that 20% should be reduced from the 60% which is directed to development projects to support agriculture which is contributing much to the LGAs revenue to the study areas.

Either, Table 2.4 shows difference in tax payments at different years. In elaborating this, the key informant from Tanzania Revenue Authority reported that;

“...tax payment by companies is different because it depends on the profit gained therefore zero payment means that companies had no profit in those years” Key informant, Tanzania revenue Authority, August, 2015.

The quote above applies to corporate tax which according to URT (2008) is a taxable profit for all companies registered and/or doing business in Tanzania. Other taxes such as Skill development Levy, Pay As You Earn, stamp duty and Withholding tax depends on the generated income (TRA, 2017). In this case, the government got little or no income from Kilombero and Mtibwa sugar companies specifically within years when companies paid little or no taxes due high cost of production which limited payment of other taxes as well as little or no profit gained by sugar companies. Moreover, companies could not be able to respond to community needs for social service through CSR. This shows that there is close relationship between success of sugar companies and social service delivery.

2.6.1.2 Need for employment and service delivery

The study assessed response to the need for employment by LGAs and corporates and its contribution to social service delivery. Key informants from Kilombero and Mvomero District Councils and Kilombero and Mtibwa sugar companies responded that, the District Councils and sugar companies have employed people in their organizations. This is a response to the National Employment Policy of 2008 which direct LGAs and other development stakeholders including corporates to provide employment to people. In response to this legal requirement, Kilombero and Mtibwa sugar companies have 908 and 600 permanent employees and between 5 000 – 5 500 and 3 500 – 4 000 seasonal employees, respectively. According to URT (2014), age dependency ratio in Tanzania in

rural area is 104.4% therefore, by employing 908 and 600 permanent employees, 944 and 624 dependent people are benefiting from the employed populations, respectively. Along the same line, by employing 5 000 – 5 500 and 3 500 – 4 000 seasonal employees, 5 300 – 5 800 and 3 710 – 4 240 dependent people are benefiting from the employed population, respectively. This implies that, employment has the multiplier effect to communities because through few employees, the wellbeing of the large population is improved.

Table 2.5: Employees Benefits from the Employers

Kilombero and Mtibwa sugar companies (incentives)	Kilombero and Mvomero district Councils(incentives)
<ul style="list-style-type: none"> Houses based on entitlement 	<ul style="list-style-type: none"> Health insurance e.g. National Health Insurance Fund (NHIF) for the employee and family members
<ul style="list-style-type: none"> Water 	<ul style="list-style-type: none"> Social security fund such as PPF, PSPF
<ul style="list-style-type: none"> Electricity 	NA
<ul style="list-style-type: none"> Hospitals for workers and their families (treated freely) but community members are paying for treatment 	NA
<ul style="list-style-type: none"> Social Security Fund- NSSF the employer and employee contribute 10% each. 	NA

Source: Field data, 2015

Moreover, employees have other benefits from their employers as shown in Table 2.5. The provided incentives such as houses, health insurance, water and electricity among others

reduce cost which could have been incurred by employees to take care of sick individuals, paying house rent, water and electricity. Instead, the money can be used for other entrepreneurial activities like establishing businesses such as shops, restaurants lodges and hotels. These investments create employment opportunities to other people and government gets tax from them which is included to the own source income in which part of it is used for social service delivery. Presence of such investments accelerates the construction of roads, electricity and water among other social services needed by people. This implies that there are social services which are generated by employing individual to LGAs and sugar companies among other organizations. Therefore, employment increases the ability of the employees to improve their wellbeing and contribute to social service delivery. However, the contributions depend on the working environment including salary and other incentives provided to employees.

2.6.1.3 Market for farm products and social service delivery

The study examined the contribution of sugar companies to social service delivery through buying sugar cane from the out growers. The need for market of out growers is an external force to sugar companies in which they responded by buying sugar cane from out growers as shown in Table 5.

Table 2.6: Trend of Buying Sugarcane from Out Growers by Kilombero and Mtibwa Sugar Companies from 2012 to 2016

Kilombero Sugar Company				
Years	Average rendiment/sucrose level	Average cane price per tons (Tsh)	Tones delivered	Approximate total payment (Tsh)
2012/13	10.94	65 340/=	583 474	38 124 191 160/=
2013/14	13.24	58 716/=	518 722	30 457 280 952/=
2014/15	13.63	59 437/=	562 153	33 412 687 861/=
2015/16	12.11	79 621/=	476 121	38 141 959 732/=
2016/17	13.69	101 527/=	468 098	48 148 034 891/=
Total tons and amount paid			2,608,568	188 284 154 386/=
Mtibwa Sugar Company				
2012/13	9.72	47 000/=	138 524	6 510 628 000/=
2013/14	9.86	47 000/=	70 230	3 300 810 000/=
2014/15	9.95	47 000/=	58 662	2 757 114 000/=
2015/16	8.45	50 000/=	42 894	2 144 700 000/=
2016/17	9.94	50 000/=	32 162	1 608 100 000/=
Total tons and amount paid			342 472	16 321 352 000/=

Source: Kilombero and Mtibwa sugar companies

Result in Table 2.6 shows that Kilombero and Mtibwa sugar companies bought 2 608 568 and 342 472 tons of sugar cane, respectively from out growers from 2012 to 2016. From these tons, Kilombero and Mtibwa sugar companies spent the amount of Tsh 188 284 154 386/= and Tsh 16 321 352 000/= respectively to buy sugar cane from cane out growers. This money has a huge impact to the local economy. For example, farmers use money to provide basic needs, pay school fees and hospital bills for their families, build houses, access and pay bills for other social services like water and electricity. The money can also be invested to business activities such as buying cars and motorcycles for transporting luggage and human beings, building hotels and restaurants in which government collect tax from them for development purposes. Presence of investments such as hotels and restaurants accelerate road constructions to enable people to reach to the investments. It also leads to presence of other social services such as water and electricity. The tax collected from the investments contributes to the national income in which part of it is directed to development activities including social service delivery. This is the evidence that there are other social services which exist in the study area as a result of the money spent by sugar companies in responding to community needs for market for farm products.

In view of the above, responding to market need by buying sugar cane from out growers' leads sugar companies to meet their objectives because they get raw materials for processing their product. This is in line with the Contingence Theory which insists that,

the success of the organization depends on the internal and external situation (Heath, 1994). Moreover, responding to the market need also contribute to social service delivery in the study area. However, the contribution depends on the profit obtained by farmers from selling sugar cane to companies.

In the same line, results in Table 2.6 show that there is a variation of buying sugarcane regardless of the rendement/sucrose- amount of sugar in the sugar cane level which is used as criteria of determining sugar cane price per ton. For example, Kilombero Sugar Company bought one ton of sugar cane at 65,340 with rendement/sucrose level of 10.94 in the year 2012/13 but in the year 2013/14 the company bought one tone of sugarcane at 58 716 with rendement/sucrose level of 13.24 which is lower price than the previous year. The expectation is that, the price increases when rendement/sucrose is high and decreases when rendement is low. The key informant from Kilombero Sugar Company explained the variation by saying that;

“..The price of sugar cane is determined by the market in which the company is going to sell the end product. Therefore, the company buys the inputs including sugar cane in a price that will reduce the cost of production and increase profit. Therefore the bargaining power of the buyers and suppliers determine the price of raw materials including sugar cane in our case...” (Key informant 2, Kilombero Sugar Company, Morogoro, Tanzania, August, 2015).

This quote implies that, the bargaining power of buyers at the company may cause losses to sugar cane out growers or even damage their investments. This is because it may happen that the farmer sells the sugar cane at a low price compared to the cost of production. According to Christian and Christian (2012), buyer power leads to decreasing profits of suppliers, which at the same time lowers their investment incentives. Low bargaining power of suppliers deteriorates social service delivery because farmers fail to pay tax to the government as well as failing to contribute to social service delivery within their area. Therefore responding to the market need can have positive or negative contribution to social service delivery depending on market dynamics.

2.6.1.4 Competitors and social service delivery

Competitors are rivals who produce the same or substitute products. The study examined response to competitors and its contribution to social service delivery. The key informants from Kilombero and Mtibwa sugar companies reported other sugar companies as their competitors. Kilombero Sugar Company mentioned Mtibwa, TPC and Kagera sugar companies while Mtibwa Sugar Company mentioned Kilombero and TPC as their competitors. On the other hand, the key informants from Kilombero and Mvomero District Councils mentioned NGOs and other private sectors including sugar companies as their partners in responding to community need for employment and social services.

The key informants from Kilombero and Mtibwa Sugar Companies explained that, in order to be ahead of competitors, companies maintain commitment to communities and suppliers of raw materials including sugar cane. The commitment of the company makes

community members to accept the company and its product. In order to show their commitment, companies respond to community needs through CSR in which social services are provided to communities. This implies that, responding to competitors through CSR contribute to the success of Kilombero and Mtibwa sugar companies. This was supported by Babatunde and Adebisi (2012) and Doda (2015) who argued that, the external environmental forces have impact to the organizational performance. Moreover, the key informant from Kilombero Sugar Company said that,

“..the company is adopting automation system in production which enables it to produce quality sugar cane which results into gaining profit after selling it. The gained profit determines the implementation of CSR activities in which different social services are provided to communities” (Key informant 1, Kilombero Sugar Company, Morogoro, Tanzania, August, 2015).

The quote above implies that, by adopting technology, Kilombero Sugar Company is reducing the cost of production and increasing profit which enables to take part to perform CSR which enables social services delivery to communities. In this case the company manages to attract the community members into their business. However, adopting technology may have impact to community need for employment by reducing employment opportunities.

2.6.1.5 Market situation and social service delivery

Market determines the price of products produced by companies. For example, the rivals may affect the price of the product in the market either by producing high quality products or reducing the price of the product with the same quality. For example, the key informant from Mtibwa Sugar Companies reported that;

“...illegal sugar imports from other countries affect the local market because it is normally sold at a very low price” (key informant 1, Kilombero Sugar Company, August, 2015).

This statement is also supported by Naluyaga (2014) who indicated that Tanzania Revenue Authority seized 15 tons of illegal imports of sugar from Brazil that were illegally imported into the country through Bagamoyo. The key informants from Kilombero and Mtibwa sugar companies added that, other importers used the permit to import excessive sugar which distorted the market price of the domestic producers because the illegal imported sugar was sold at a very low price. According to them companies had to keep sugar in the store until the price stabilizes otherwise, selling at low price could result into a loss.

Failure of selling sugar on time had many impacts to companies such as failing to pay the 906 and 600 permanent employees from Kilombero and Mtibwa sugar companies,

respectively. Failure of paying employees affected 944 and 624 dependents. Since companies failed to sell sugar, there was no profit to enable them to assist communities through CSR as well as taking care of other expenses like water, electricity and other utilities. Moreover, community members' for example between 5 000 – 5 500 and 3 500 – 4 000 seasonal employees could not be employed by Kilombero and Mtibwa sugar companies, respectively. Failure to employ seasonal employees affected between 5 300 – 5 800 and 3 710 – 4 240 dependents. Moreover, about 9 484 sugar cane out growers from Kilombero could not sell their sugar cane because the Kilombero Sugar Company stopped the production due to presence of sugar in their stores. The situation also affected social service delivery because it reduced government revenue which is gained through tax-CESS levy in which 60% is directed to social service delivery. This implies that, market situation determine the success or failure of LGAs and corporates and can negatively or positively affect social service delivery to communities.

2.7 Conclusions and Recommendations

2.7.1 Conclusions

This paper concludes that, responding to external and internal environmental forces by LGAs and corporates contribute directly and indirectly to social service delivery. The paper concludes further that, response to environmental forces contributes to the success of organization. For example, response to the employment policy of 2008 leads to the success of LGAs and corporate because of acquiring human resources to perform different activities within LGAs and Sugar Companies. This paper, on one hand supports Contingence Theory which states that the best way to organization depend on the nature of the environment to which the organization must relate (Scott, 1981). But on the other hand, the paper provides evidence that responding to environmental forces by LGAs and

corporates among other organizations contribute directly and indirectly to social service delivery.

2.7.2 Recommendations

The study is recommending that the LGAs should find measures to make sure that resources contributed by other development stakeholders including sugar companies are properly channeled to support development including social service delivery. This can be possible if the LGAs acknowledge the support from corporates and other development partners which are provided as response to environmental forces such as the need for social services, employment and tax compliance.

This paper provides evidence that, when organizations including LGAs and corporates respond to environmental forces, they contribute not only in meeting their objectives but also to social service delivery. Their contribution to social service delivery can be direct or indirect. Therefore, the paper shows the importance of implementing Public Private Partnership Policy of 2008 which emphasize on collaboration between public and private sector in provision of community services.

Corporates respond directly to community needs for social services through CSR where they provide similar social services to those which are offered by LGAs to communities.

However, it is not clear on how LGAs and corporates involve each other to the planning process as well as sharing their planning decisions for social service delivery. That being the case, there is a need to assess planning interface between LGAs and corporates for social service delivery. Planning interface assures that resources are well tapped and properly allocated to avoid duplication of social services which leads to wastage of resources.

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CHAPTER THREE

3.0 Planning Interface for Social Service Delivery between Local Government Authorities and Corporates in Morogoro, Tanzania

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3.1 Abstract

Drawing from the Communicative Planning Theory (CPT), this paper examined planning interface for social service delivery between Local Government Authorities (LGAs) and corporates in Morogoro Region using a case study design. Results revealed that LGAs planning process was inclusive and transparent enabling corporates to decide on kind of social services to provide to communities. Conversely, Mtibwa Sugar Company was not transparent to share their planning decisions with the LGA whereas Kilombero Sugar Company was transparent in sharing their planning decisions to the LGA. Hence, LGAs planning processes are in line with CPT, which considers inclusiveness and transparency as core components for the effective planning. The findings further revealed misalignment of planning seasons between the LGAs and corporates leading to double allocation of resources for some social services. The study recommends that, there should be budget review by the LGAs to relocate resources that corporates use to support community activities.

Keywords: Planning, inclusiveness, transparency, social services, corporate, Local Government Authorities

3.2 Introduction

Literature on planning presents Local Government Authorities (LGAs) as key actors responsible for provision of social services in areas of their jurisdiction (Kisumbe *et al.*, 2014; Boris, 2015; Iravo and Nzulwa, 2015). One of the LGAs' major objectives is to transfer the authority over planning and implementation of development programs to

people (Bengesi, 2014; Bengesi *et al.*, 2009; Komba *et al.*, 2018; Mgembe, 2012; Ejue, 2014). In rendering social services, LGAs use various sources of finances such as their own source, fund from the central government and donors (Lunyelele *et al.*, 2016; Henjewele *et al.*, 2004; URT, 2013). Despite these various sources, LGAs still face shortage of funds for providing social services in their area of jurisdiction. Thus, other development stakeholders from public and private sectors, including corporates contribute to the LGAs mandate of rendering social services to communities (Bengesi *et al.*, 2016).

Corporates, including sugar companies, on the other hand tend to seek acceptability and trust of communities which includes their employees and consumers of their products (Caroll and Shabana, 2010; Aguinis and Glavas, 2012; Revathy, 2012; Abdulillah *et al.*, 2017). In order to achieve this end, companies through Corporate Social Responsibility (CSR) provide social services by giving back part of their profit to communities. Most scholars argue that, CSR integrates broader societal concerns into business strategy and that through CSR; corporates offer social services to communities which could have been offered by LGAs (Hohnen, 2007; Crowther and Aras, 2008; Smith, 2011; Mnamara, 2013; O'riordan and Fairbrass, 2014).

In this regard, scholars have sought to establish approaches used by the LGAs in guiding the planning process at the local level including involvement of local communities in identifying their needs and priorities (Maliganya and Bengesi, 2018; Lunyelele *et al.*, 2018; Mollel, 2010; Chirenje, 2013). However, scholars have paid little attention to the interface of planning for social service delivery between LGAs and other development

stakeholders including corporates. Such interface could help in avoiding the possibility of duplication of efforts in provision of social services, which leads to wastage of resources. A planning interface for social service delivery according to this study is a situation where actors, particularly LGAs and corporates interact for the aim of engaging each other in the planning process. As such, the interaction between the LGAs and corporates is likely to inform the LGAs on which responsibilities of the social services are to be offered by the corporates and take into account for this contribution in their budget and be able to use optimally the scarce available resources to the neediest areas.

While it is compelling to believe that this is one of the appropriate ways of efficient utilization of resources, little is known on how the LGAs interact with corporates during the planning process. Therefore, this paper seeks to fill the knowledge gap by assessing the planning interface between LGAs and corporates.

The other parts of this paper contain theoretical framework where concepts of the study are framed. Methodology is another part, which consists of the description of the study area, research design and data sources, data collection method and tools, and method for data analysis. The study further includes results and discussion, which discusses how LGAs and corporates involve each other to the planning for social service delivery and how they openly share the planning decisions. The last part is conclusion and recommendation.

3.3 Theoretical Framework

This study was guided by the Communicative Planning Theory (CPT), which builds upon Jurgen Habermas idea of communicative rationality. This theory emphasizes on inclusiveness and transparency in the communication process among stakeholders (Elliott, 2014) and it enables the concepts to indicate the interface between stakeholders in planning process. According to the theory, inclusiveness and transparency are the core components of planning process, which lead to successful outcomes (Healey, 2006). Inclusiveness and transparency are among key principles of planning (UNESCO, 2010; Agba *et al.*, 2013; Litman, 2013). Planning process is inclusive and transparent when it touches the interests of a broad range of stakeholders (Weston and Weston, 2013). According to CPT, inclusiveness in the planning process is observed by involving a range of stakeholders on matters that affect them. In addition, inclusiveness implies an opportunity to people affected by the plan to be involved in the planning process (Ringold *et al.*, 2012; Healy *et al.*, 2014).

On the other hand, transparency in planning can be viewed when the planning process is open and stakeholders are informed of all major decisions made during the process (Johnston, 2002). The theory emphasize on transparency as central to achieve legitimacy and trust in any planning system. Other authors suggest that, transparency indicates that individuals involved in the planning process understand how the process operates and how major decisions are arrived (Agba *et al.*, 2013; Muhammad *et al.*, 2015; Komba *et al.*, 2018). The current paper focuses on both inclusiveness and transparency; in this context inclusiveness implies the extent of stakeholders involvement in the planning process while

the transparency suggest the openness of the major decisions made during the planning process to the key stakeholders.

The CPT upholds inclusiveness and transparency because the selection of means in the planning process cannot be isolated from the identification of valued ends of various stakeholders (Healey, 2006). Thus, planning is not the pre-occupation of planners only but concerns other stakeholders too. With respect to this study, the planning interface between LGAs and corporates is a means of avoiding duplication of social services, which at the end translates into wastage of resources. The interface also results in complementing of resources when planning for social services delivery. Lastly, the interface enables acceptance and acknowledgement of services provided to communities. In this case, the study on planning interface between the LGAs and corporates for social service delivery is justified.

3.3.1 LGAs' planning process

Literature on planning indicates the relevance of involvement of community members in planning process for social service delivery specifically in identifying and making decisions on kind of social services to be provided to communities (Maliganya and Bengesi, 2018; Mollel, 2010; Chirenje, 2013; Kilewo and Frumence, 2015; Komba *et al.*, 2018). Development practitioners in Tanzania assume that planning tool known as Opportunities and Obstacles to Development (O&OD), which is used in planning for social services delivery at the local level, ensures the involvement of community members

(URT, 2007; Mefunya, 2011; Balato and Ibrahim, 2012). According to Fjeldstad *et al.* (2010), the planning process for social service delivery through O&OD is usually scheduled to be carried out over a period of twelve days as described in Table 3.1.

Table 3.1: Twelve Days for Executing O&OD in Tanzania

Day	Rural	Urban
One	Social preparation and secondary data collection	Social preparation and secondary data collection
Two	Social preparation and secondary data collection	Social preparation and secondary data collection
Three	Extraordinary village assembly to launch O&OD; formation of focus group (FG), selection of map drawers and community resource persons, and primary data collection	Zonal/street meeting to launch O&OD; formation of focus group, selection of map drawers and community resource persons, and primary data collection
Four	Primary data collection and use of participatory rural appraisal (PRA) tools	Primary data collection and use of participatory rural appraisal (PRA) tools
Five	Focus group discussions (FGDs) on TDV 2025's first principal objective: 'high quality of livelihood'. Topics: food self-sufficiency and food security, universal primary education, gender equality and access to primary health	Focus group discussions (FGDs) on TDV 2025's first principal objective: 'high quality of livelihood'. Topics: food self-sufficiency and food security, universal primary education, gender equality and access to primary health
Six	Further FGDs on TDV 2025's 'high quality of livelihood'. Topics: access to reproductive health, infant and maternal	Further FGDs on TDV 2025's 'high quality of livelihood'. Topics: access to reproductive health, infant and maternal

	mortality rates, access to safe water, life expectancy and abject poverty	mortality rates, access to safe water, life expectancy and abject poverty
Seven	FGD on TDV 2025's second and third principal objectives: 'good governance' and 'rule of law'	FGD on TDV 2025's second and third principal objectives: 'good governance' and 'rule of law'
Eight	FG to prepare draft community plan	FG to prepare draft ward plan
Nine	Village council prioritizes all specific objectives and drafts three-year community plan	Zonal/street meetings to discuss and comment on the draft ward plan
Ten	Ward Development Committee (WDC) meeting provides technical advice on the draft plan	Focus group under Ward Executive Officer (WEO) incorporates comments from street meeting into draft ward development plan
Eleven	Extraordinary village assembly to receive and approve community plans	WDC to priorities all specific objectives, prepare and endorse the three-year ward plan
Twelve	Preparation of simple format by sector at Ward level.	Preparation of simple format by sector at Ward level.

Source: Fjeldstad *et al.* (2010)

Although the O&OD is seen as a tool, which ensures involvement of community members in planning process for social service delivery, some literature observes weaknesses in it. Some of these weaknesses are failure of district and ward facilitators to elaborate policy issues, insufficient explanation about monitoring and evaluation, lack of knowledge of how to incorporate community plans into LGAs plan as well as inefficient pre-visit to Villages/Wards (JICA, 2008; Lunyelele *et al.*, 2016; Mefunya, 2011). Moreover,

experiences of practicing O&OD in Tanzania reveal delays in receiving guidelines and budget ceilings for review of the performance of the previous financial year as well as recapitulating sector policies and areas which are in accordance with the overarching priorities of NSGPR and Vision 2025 from District Councils (Fjeldstad *et al.*, 2010, Mefunya, 2011).

According to Fjeldstad *et al.* (2010), neither the villages nor the wards receive indicative budget figures from the council. Hence, the villages prepare plans according to their needs without any reference to the budgets. Existing literature pays little attention on assessing the involvement of other development partners including corporates in LGAs planning process for social service delivery. The involvement of other development stakeholders like corporates is important because corporates are affected by LGAs plan. At the same time, through CSR corporates assist in fulfilling the LGAs mandates of rendering social services to communities. In this view, this paper aims at filling the existing knowledge gap by answering the following question on:

1) *How do the LGAs involve corporates in the planning process?*

The answers to this question provide suggestions to the LGAs regarding the interface between corporates and other development stakeholders in the planning for social service delivery. This will help LGAs to effectively allocate resources based on community needs and eventually avoid duplicating efforts that lead to wastage of resources.

3.3.2 Corporates planning process

Corporate have different ways of planning for social service delivery. Hohnen (2007) upholds that there is no ‘one size that fits all’ method for implementing CSRs. Planning process for the implementation of CSR depends on the leadership style within companies, companies’ policies, companies’ objectives, and culture and values of the community in which corporates operate. There are different models, which are used by different companies to execute CSR. For example, Smith (2008) developed a CSR implementation model, which is *plan, do, check and improve* as described in Table 3.2.

Table 3.2: CSR Planning Model

Items	Explanation	Activities
Plan	Organizational responsibility	<ul style="list-style-type: none"> Identify the preferred and decentralized working system Clearly defined instructions, instruments and approach in preparation of phase Asking questions like where we are going and where we are now
Do	Actions	<ul style="list-style-type: none"> Conduct a CSR business plan (can be integrated with the organizational goal or separated) Prepare a CSR commitment draft Prepare CSR working group Consulting and engaging senior manager and middle manager Set clear responsibility and assignments Setting measurable targets and identify performance Prepare a communication plan
Check	Evaluate	<ul style="list-style-type: none"> Measure the targets and recognize performance Report the progress

Improve Analyzing

- Strengths, weaknesses, opportunities and threats
-

Source: Smith (2008)

Apart from the above model, Ackerman proposed a model, which was laid down in three phases (Kanji and Agrawa, 2016). The first phase refers to the top managers recognizing a social problem, the second phase involved an intensive study of the problem and finding out solutions by hiring experts and the last phase was implementation of the proposed solutions. However, there is no stage in the mentioned models where other actors such as LGAs with a mandate to deliver social services to communities are involved in the planning for CSR execution. This may result in wastage of resource specifically when the LGAs allocate resources to the service which has already been attended by corporates. This create a gap which needs to be filled by finding out how the planning for CSR executions are linked up to LGAs planning process in events where corporates offers services that could otherwise be rendered by the LGAs. Hence the question rises on:

2) In which ways do corporates involve LGAs in planning for CSRs in the study area?

The answer to this question will help to show the importance of involving LGAs in the corporates' planning process for CSR execution. Through such engagement, LGAs will identify social services to be rendered by corporates and restructure their budget to put

more emphasis on services, which have not been funded by any other development partners.

3.3.3 Transparency in LGAs planning process

Most literature termed transparency as openness or disclosure of information (Bengesi and Abdalla, 2018; Hollyer, 2011; Weston and Weston, 2013; Elliott, 2014; Mukhopadhyay, 2017). It is a two way flow of information which is operationalized through public involvement in decision making when planning for social service delivery. Transparency ensures that stakeholders' interest are heard and considered when deciding on the social services to deliver to communities (Carlitz, 2013). The concept of transparency ensures clarity of issues among stakeholders during Planning (Hollyer, 2011). Literature on the LGAs planning for social service delivery emphasizes on involving community members in decision making regarding social services to be implemented to communities (Lunyelele *et al.*, 2018; Smith, 2008; Fjeldstad *et al.*, 2010; Mollel, 2010; Chirenje, 2013; Kilewo and Frumence, 2015). Although transparency is crucial when planning for social service delivery, it is yet not clear to whether the LGAs are transparent in their key decisions to other stakeholders like corporates who support social service delivery initiatives through CSR. This raises another question on:

- 3) *How are the LGAs open to share the key/ major planning decisions with corporates?*

The answer to this question will provide information on the importance of sharing information between LGAs and other development stakeholders in and outside Tanzania.

3.3.4 Transparency in corporate planning process

Literature reveals that, communities and LGAs are stakeholders and beneficiaries of CSR performed by corporates (Servaes and Tamayo, 2013; Safkaur, 2016). However, it is reported that, decision making on CSR execution is done by the corporates management alone (Smith, 2008; Kanji and Agrawa, 2016). There is little (if any) information on how corporates share their key planning decisions concerning CSR with LGAs who are mandated to deliver social services to communities. This creates a gap which needs to be filled by this paper through answering the following question on:

4) How are the corporates open to share their major/key planning decision with LGAs?

The answer to this question will disseminate information to other corporates on the importance of sharing the key planning decisions on CSR to LGAs who are legally mandated to deliver social services to communities.

According to CPT, inclusiveness and transparency in planning process are associated with well-informed and socially desirable outcomes. In this case, the study is also aiming at answering the following question:

5) *What is the outcome of inclusiveness and transparency in LGAs and corporates planning for social service delivery?*

3.3.5 Conceptual framework

The study's conceptual framework in Figure 1 shows the planning interface for social services delivery between LGAs and corporate. Such interface occurs when there is inclusiveness and transparency as core components of the planning process. Inclusiveness is operationalized by type of stakeholders involved. The assumption is that, LGAs planning process involve stakeholders such as community members and sugar companies among other corporates in the planning process. On the other hand, it is assumed that, corporates/companies involve LGAs in the planning process for CSR execution to ensure that they understand what support companies are planning to offer to communities. In this study, transparency is noted by evidence of openness of stakeholders in sharing planning decisions. The nature of inclusiveness and transparency in the planning has implication on how social services are delivered to communities and ensures accountability of resources from each partner involved in the social service delivery. Finally, inclusiveness and transparency in planning for social service delivery avoid duplication of efforts, which results into wastage of resources.

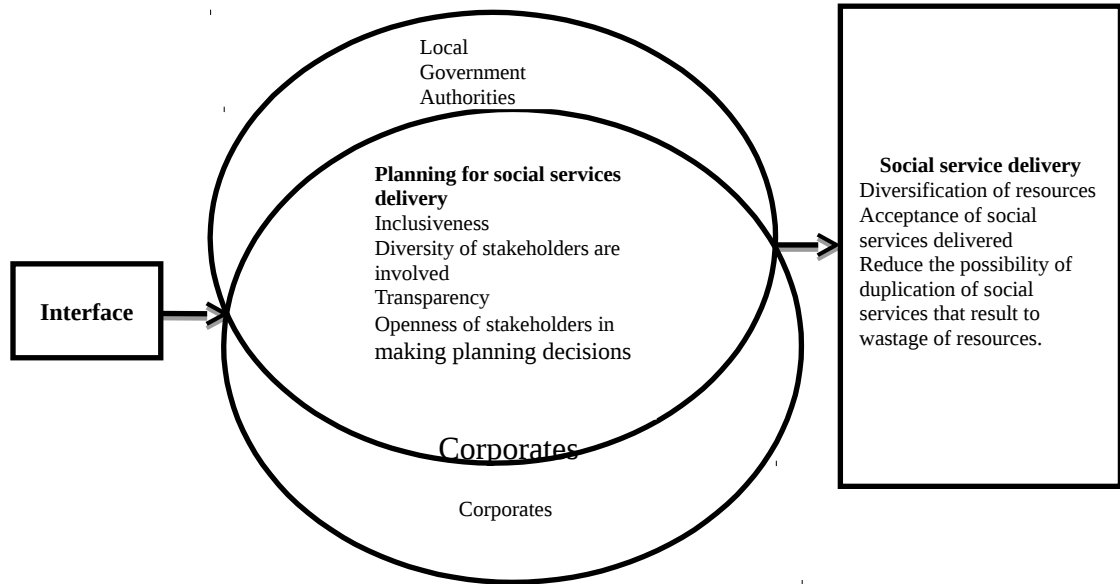


Figure 3.1: Conceptual Framework of the Study

Source: Communicative Planning Theory and other literature

3.4 Methodology

3.4.1 Description of the study areas

The study involved Kilombero and Mvomero District Councils in Morogoro Region. Morogoro Region was purposely selected because of having two sugar companies. Mtibwa Sugar Company which is locally owned is located in Mtibwa Ward of the Mvomero District and Kilombero Sugar Company which is a multinational company found in Kidatu Ward of Kilombero District. Despite the ownership, the two companies situated in the same region are producing the same product. Therefore, it was necessary to explore how each of the companies contributes to social service delivery through CSR.

3.4.2 Research design and data sources

The study adopted a case study design because of the nature of the objectives of the study. The study involves four cases including two LGAs and two sugar companies. The case study design provides tools for researchers to study complex phenomena within their contexts (Baxter, 2008; Starman, 2013). Four villages, including Mkamba and Msolwa station in Kidatu Ward and Madizini and Kidudwe in Mtibwa Ward were purposely selected based on the presence of social services provided by Kilombero and Mtibwa sugar companies and the respective LGAs. Sources of data constitute 38 key informants from District Councils, sugar companies, Wards and Village Councils. Key informants were purposively selected and constituted Chief Executive Officers, District Executive Directors, Ward Executive Officers, Ward Councilors, Heads of Departments in councils, Village Executive Officers, Community Development Officers, village chair persons,

health officers at the districts and wards. Also participants of Focus Group Discussion (FGD) were used to get data. Participants of FGDs were selected from village councils based on their understanding of the investigated matter.

3.4.3 Data collection method and tools

The interview guide was used to gather information from key informants and FGDs. This method enables the researcher to collect in-depth qualitative information. Face to face and telephone conversation were used whereby, face to face interviews were conducted at first sight then phone calls were used to fill information gaps observed during data transcription. The data were collected from key informants and FGD for triangulation purpose.

3.4.4 Data analysis

Content analysis was used to analyze data obtained from key informants and Focus Group Discussions (FGDs). Data collected through recording were transcribed prior to data analysis. Different categories such as involvement of LGAs and corporates to their planning process for social services and openness in sharing planning decisions were labeled. Categories with the same codes were linked in a logical and meaningful organization. Then a single core category was identified.

3.5 Results and Discussion

This paper examined planning interface between LGAs and sugar companies for social services delivery. Specifically, the paper examined inclusiveness and transparency in LGAs and corporates planning processes for social service delivery. The discussion is responding to the following questions; how do LGAs involve corporates in the planning process? In which ways do corporates involve LGAs in planning for CSRs? How LGAs are open to share major/key planning decisions with corporates? How are corporates open to share major/key planning decision making with LGAs? And what is the outcome of inclusiveness and transparency in LGAs and corporates planning processes?

3.5.1 Planning process for social service delivery

This paper examined the planning process for both LGAs and corporates with the emphasis on how inclusiveness and transparency is exercised in the course of planning. In view of the fact that LGAs and corporates have different orientation in fulfilling their mandated activities, it is evident that corporates through CSR offers social services which in a way complement social services which could otherwise be offered by LGAs. In this context, one will expect the two organizations to have a synergy during planning process to avoid duplication of efforts that leads to the wastage of resources. Looking this way, it was compelling to critically examine the planning process of each part and see if there is any involvement and transparency between LGAs and corporates.

3.5.2 Engagement of corporates in LGAs planning process

The paper assessed how stakeholders including corporates are involved in LGAs planning process in the study area. Results in Table 3.3 reveal different approaches of planning process from two Wards in different District Councils (Kidatu Ward in Kilombero and Mtibwa Ward in Mvomero). Planning process in Mtibwa Ward commence at the Village Council (VC) in which the community needs are identified. Community members are represented by the hamlet leaders and other representatives from different groups such as the elderly, women and disabled to the VC. Identified needs in the VC are presented to the Village Assembly (VA) for discussion and selection of priorities. In Kidatu Ward the needs are identified by the community members at the hamlet level, and then the VC combines the identified needs and presents them to the VA for discussion and prioritizing. The planning processes at Kidatu and Mtibwa Wards match in preparing the Ward development plans where other stakeholders including Kilombero and Mtibwa Sugar Companies are invited in Ward Development Committee (WDC). It is in the WDC where development stakeholders including sugar companies get to know the community priorities. For example, it was reported that,

“...the aim of inviting other stakeholders is for them to know our plans and assist us in some of community needs” (Key informant 3, Kidatu Ward, Kilombero district, August, 2015).

This quote provides evidence of inclusiveness because other stakeholders including corporates and the community members are involved in the planning process. The results are in line with Communicative Planning Theory, which emphasize that a planning

process is inclusive when a broad range of stakeholders is involved to the planning process. In line to this argument other scholars have argued that inclusiveness is all about each stakeholder's group having an appropriate role in the planning and or implementation process (Malcolm, 2017; Falanta and Bengesi, 2018).

At this stage the appropriate role of other stakeholders including corporates to the planning process is to know community priorities presented by the village leaders to the WDC. From these priorities, corporates are able to decide on which one to take as their CSR.

Table 3.3: Steps in LGAs Planning Process in the Study Areas

Steps	Key Informants from Kilombero and Mvomero Districts	Key Informants from Kidatu Ward (Kilombero District)	Key Informants from Mtibwa Ward (Mvomero District)
1.	Informing the village leaders through Ward Executive Office about the planning for social service delivery	Leaders and community members meet and discuss the community needs at the hamlet level	Village Council identifies needs and priorities
2.	Identifying needs and priorities by village assembly	The prioritized needs are presented to the Village Council by hamlet leaders	Present the identified needs to the Village Assembly for discussion

- | | | |
|---|---|--|
| 3. Preparation of village plans by Village Council following decisions made by Village Assembly | The Village Council combines the prioritized needs and prepares needs and presents them to the Village Assembly for discussion. | Village Council prepare the Village plan following decisions from the Village Assembly |
| 4. Village leaders presenting the plan to Ward Development Committee for technical advice | The Village Assembly discuss and prioritize the three needs among those brought to them by Village Council | Presenting the village plans to the Ward Development Committee for technical advice if any |
| 5. Village Assembly incorporates technical advice from Ward Development Committee | The Village Council prepares the village development plans and submits them to the Ward Development Committee for technical advice if any | The Ward Development Committee members and the invited stakeholders including Mtibwa Sugar Company discuss and prepare the Ward development plan using different village plans |
| 6. Returning back the plans to Ward Development Committee for the Ward to prepare the Ward plan | The Ward Development Committee members and the invited stakeholders including Kilombero Sugar Company discuss and prepare the Ward plan using different village plans | Submission of ward development plans to the District level to be discussed by District Council |

7.	Submission of Ward plan to the District level to be discussed in the District Council	Submission of Ward plans to the District level to be discussed by District Council	Forward the plan to the Regional secretariat and national government
8.	Forward the plan to the Regional secretariat and national government.	Forward the plan to the Regional secretariat and national government	

Source: Field data, 2015

The planning process which Kilombero and Mvomero District Councils practice does not follow O&OD planning tool as prescribed in the document “Opportunities and Obstacles to Development - A community participatory planning methodology” (URT, 2007). In the first place, O& OD put emphasis on involvement of local communities where as the planning practice at Ward levels in the study areas involve not only local communities but also other stakeholders including Kilombero and Mtibwa sugar companies.

3.5.3 Engagement of LGAs to corporates planning process

Planning process in sugar companies was examined to reveal how LGAs with legal authority to render social services to communities are involved in the companies CSR execution. Results from key informants’ interviews are presented in Table 3.4.

Table 3.4: Steps for CSR Execution in Kilombero and Mtibwa Sugar Companies

Steps	Mtibwa Sugar Company	Kilombero Sugar Company
1	Call LGAs leaders (WEOs, VEOs, Village chairpersons etc.) to Ujiranimwema meeting.	1. Members of Kilombero Community Charitable Trust (KCCT) including one members appointed by Kilombero District Council to Observe the amount of fund existing in the charity
2.	Discuss the issues affecting communities such as education, water, electricity, roads and health as well as the issues affecting the company.	2. Call for meeting between KCCT members from Kilombero Sugar Company committee and the representative from Kilombero District Council.
3	The chief executive officer (CEO) get the community needs from the Ujirani mwema meeting	3. The LGA representative presents the Ward and village plans to the meeting
4	In absence of LGA leaders, the CEO decides on what the company will implement as a CSR	4. Discussing and prioritizing the presented community needs by the member of the trustee
5	Implementing CSR activities to the chosen place	5. Comparing the prioritized needs with the available resource in the trust fund
6	NA	6. Deciding on the project and the place (village) to assist
7	NA	7. Implementation of Corporate Social Responsibility

Source: Field data, 2015

Results in Table 3.4 show that, Kilombero and Mtibwa sugar companies had different ways of including LGAs in the planning for social service delivery. Mtibwa Sugar Company invites various LGAs leaders such as WEOs, VEOs, Village chairpersons and ward councilors to the meeting called “Ujirani mwema” (Good neighborhood) in which different community problems are discussed as stipulated in the quote below;

“The company established a forum called “Ujirani mwema” in which leaders from the LGAs and other stakeholders are invited. In this meeting, issues affecting communities including social services and the issues concerning the company are identified. Then in absence of LGAs leaders and other stakeholders, the CEO obtains a list of the community needs and decide on what the company can assist to the community based on the available resources” (Key informant 1, Mtibwa Sugar Company, August, 2015).

The above quote implies that the planning process in Mtibwa Sugar Company is inclusive because LGAs leaders are involved in the discussion of problems facing communities. Inviting the local leaders to the meeting creates friendship between the company and the LGAs which assures safety of the company. The planning process agrees with inclusiveness aspect of Communicative Planning Theory which affirms that, the planning is inclusive if it involves broad range of stakeholders (Elliot, 2014). However, the discussion in Ujirani mwema forum is not confined to community priorities only but also includes all problems facing surrounding communities. For that reason, there is a possibility for the company to implement a social service which is not among the community’s priorities. Similarly, it was reported from Kilombero Sugar Company that,

“The Company reserved 2000 hectare in which any benefit results from it is used to assist the surrounding communities. In accomplishing this, the company established the trust fund “Kilombero Community Charitable Trust (KCCT)”. Kilombero District Council has a representative in this trust. The district officer with the list of the community priorities at hand and the other three members from the company discuss the community priorities

presented by the division officer and decide on the village and services to assist based on the profit gained” (Key informant 2, Kilombero Sugar Company, September, 2015).

This implies that the planning for CSR execution in Kilombero Sugar Company is also inclusive because it involves the LGA through its representative to the planning process. Healy *et al.* (2014) accentuate that, in inclusiveness people who are affected by the plan have the opportunity to be involved in the planning process. Including stakeholders to the planning for social service delivery creates a sense of ownership (Falanta and Bengesi, 2018; Litman, 2013).

3.5.4 Openness of LGAs planning process to corporates

The openness of stakeholders in making decision and agreeing on the social services to be provided to communities during the planning process reveals transparency in the planning. In this paper, transparency was revealed by the community members who openly discussed, decided and agreed on the community priorities which were later combined to make village development plans. It was revealed during FGD at Madizini village in Mtibwa Ward that copies of the village development plans which are submitted to the Ward level are also shared to different stakeholders including Mtibwa Sugar Company for them to assist the surrounding communities based on their priorities. Transparency is also marked when sugar companies openly exchange their knowledge and views with LGAs leaders and other stakeholders who are invited to attend the WDC during the planning process. This is because the stakeholders have the right to provide their ideas and advices

on the issues discussed at the WDC. Thus, through advices stakeholders including corporates may influence decision making on the kind of social service to be delivered to communities. According to Agger and Lo'fgren (2008), all actors have a right of access to the information on which the planning decision is to be based; the right to contest the views of others and influence the decision-making process and the outcome. Moreover, openness among LGAs and other stakeholders on the community priorities during planning process provides opportunity for stakeholders to decide on the service to be provided during CSR execution. According to Muhamad (2015), stakeholders should understand how the planning process operates. The result is also supporting CPT, which states that the planning is transparent when it is open to all stakeholders (Johnston, 2002).

However, the planning process in LGAs particularly at Ward level where development stakeholders including sugar companies are involved do not incorporate activities to be supported through CSR. The WDC plan lacks CSR inputs because representatives of companies do not hold decision making authority. Furthermore, it was found that the WDC planning precedes that of companies for CSR; hence, there is misalignment of planning seasons between the LGAs and corporates leading to double allocation of resources for some social services. Therefore, there is a need for budget review by the LGA to relocate resources that corporates use to support community activities.

3.5.5 Openness of corporates planning process to LGAs

The sharing of ideas and openness to stakeholders during planning process reveals transparency in the planning. The results in Table 3.4 indicate that there is no transparency in Mtibwa Sugar Company planning process because the planning decisions to implement CSR were not open to be shared with the LGA leaders. This is because LGA leaders are not involved in making decision and agreement on the social service to be delivered to their communities. Instead, the CEO decides on the social service to deliver through CSR in the absence of LGA leaders. This may result in duplication of social services which translate into wastage of resources because the company can direct resources to social services in which the LGAs have already invested and vice versa. However, literature emphasizes that, stakeholders should be involved to the planning process and understands how key decisions are arrived (Agba *et al.*, 2013; Falanta and Bengesi, 2018; Muhamad *et al.*, 2015).

On the other hand, the planning process for social service delivery in Kilombero Sugar Company is transparent. First, community priorities are presented during the KCCT meeting by LGA representative. This ensures that, selection of CSR activity by the company is based on community priorities presented. Also, planning decisions are made by both, LGAs representatives and their counterpart from the company. This transparency enables LGAs to allocate resources to other services which are not funded by other development partners including sugar companies.

3.5.6 Outcome of inclusiveness and transparency in the planning process

According to CPT, inclusiveness and transparency are core components to the planning process (Healey, 2006). The planning can be inclusive but not transparency. When this happen, LGA or company may implement the project which is not among the priorities of the local communities but also the project may not be acknowledged by the stakeholders. For example, it was mentioned during an interview that:

“The company constructed a road worth 700 000 000/=Tshs in 1998” (key informant 1, Mtibwa Sugar Company, August, 2015).

This road was not LGAs priority by then. This is revealed during the key informant interview with the key informant in Mvomero District Council who confirmed the existence of the road but upholds that the road is for the company’s use (private). It was reported that, the road passes within the company’s farms therefore, if any person needs to use the road has to get access permit from the company security guard at the entrance gate. In this regard as pointed out during the interview, the road constructed by Mtibwa Sugar Company is not recognized as among CSR activities by Mvomero District Council. This is because, although the project was implemented as community social service, its construction plan lacked transparency to the LGA. This observation is consistent with CPT which suggests that transparency in planning is central to achieving legitimacy/acceptability and trust in any planning system (Elliott, 2014). Hence, lack of transparency in the planning process by Mtibwa Sugar Company resulted into failure of Mvomero District Council to accept the service despite huge investment done by the company. Lack of acknowledgement of Mvomero District Council for the constructed road, despite being accessible and available for use by both the company and community

members, demonstrates the strength of CPT in guiding the planning process. Moreover, failure to recognize the efforts of corporates could be detrimental to the government and communities i.e. there will be spending of unaccountable resources by the government that could lead to duplication of efforts towards social service delivery and eventually translate to wastage of resources.

On the other hand, when the planning is inclusive and transparent, it leads to resource diversification. For example, it was reported that:

“... Kilombero District Council prepared a budget of 40,000,000/= Tshs for building patient wards at Nyandeo health centre in Mkamba village in Kidatu Ward. After being informed that Kilombero Sugar Company was planning to build the Wards to the same health centre, the District Council reallocated the money through special councilors meeting to build a laundry to the same health centre”
(Key informant 3, Kidatu Ward, September, 2015).

The above data suggest that, transparency in Kilombero Sugar Company planning process has resulted into improving the nature of social service delivery; in particular the efficiency use of resources and diversification of social services. The data also reveals that, although transparency was observed in Kilombero Sugar Company, there were different time of planning for social service delivery between Kilombero District Council and other development stakeholders including Kilombero Sugar Company. That is why

Kilombero District Council had allocated resources without knowing what the company had planned to support communities through CSR. This resulted into over using of resources in conducting a special councilors meeting to reallocate the resources. Therefore, it is important for the WDC to communicate their plans, including decisions from various development stakeholders regarding social services they plan to provide as CSR, to District Council in time. Such interface enables LGAs to allocate resources to other priorities which are not covered by other development stakeholders.

3.6 Conclusions and Recommendations

3.6.1 Conclusions

The study concludes that, planning process in LGAs is in line with CPT which indicates that inclusiveness and transparency are the core components in planning process and they are associated with successful outcomes. This is because various stakeholders including corporates and community members and their leaders from hamlet to ward level were involved in preparing village and ward development plans. LGAs and corporates in the study area have disharmonized phases of planning for social service delivery as results companies' plans are not included to the Ward Development Plans. CSR activities performed by companies are reported to the District Council by government official during their quarterly reports and through Ward Executive Officer after receiving the information from the subordinates. The paper also concludes that the current planning process at the LGAs is different from what is stipulated in the O&OD. While the O&OD focuses only on community involvement, the actual planning includes both the community and other stakeholders. Hence there are positive components including involving other development stakeholders to the current planning process for social

service delivery which can be picked to strength the O&OD. The Mtibwa Sugar planning process was not transparent because the LGAs leaders were not involved in deciding on the social service to be delivered to their communities. On the other hand, Kilombero Sugar Company's planning process was transparent because the LGA representatives were involved in the planning process and community priorities were considered through their representatives. The findings further revealed misalignment of planning seasons between the LGAs and corporates leading to double allocation of resources for some social services.

3.6.2 Recommendations

The current planning for social service delivery involves community members and other development stakeholders including sugar companies. Therefore, the study recommends that the aspect of involving other development stakeholders which is missing in the O&OD participatory tool be included. This will make the tool to be in line with CPT which asserts that inclusiveness (range of stakeholders involved in the planning process) and transparency (stakeholders involved in decision making) are core components of planning process. The study further recommends that there should be budget review by the LGA to relocate resources that corporates use to support community activities.

The study shows that LGAs and corporates in the study area have their own ways of communicating to each other when planning for social service delivery. In this case, there is a need to conduct study on resource complementarity for social service delivery

between LGAs and corporates in the study area. This will help to show how resources are utilized in providing social services to communities in the study area without duplicating efforts.

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CHAPTER FOUR

4.0 Resource Complementarity for Social Service Delivery: A case of Corporates and Local Government Authorities in Morogoro, Tanzania

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4.1 Abstract

Employing a case study design, this paper examined corporates' resource complemented

to Local Government Authorities in Morogoro Region. The findings revealed that, as much as corporates such as Kilombero and Mtibwa sugar Companies commit significant amount of resources through CSR to offer social services, which could otherwise be offered by the LGAs; the LGAs are less informed of the actual contribution made by corporates in terms of the actual budgets spent to complement social services in their areas of jurisdiction. The findings further revealed that, poor flow of information from Villages and Ward levels to the District Council has accounted for the failure of LGAs to acknowledge the contribution made by corporates through CSR. Failure of LGAs to acknowledge the contribution of corporates has far reaching impact on the reputation of the corporates and the motivation of corporates to sustain resource complementarity to LGAs. This paper recommends that, there is a need to improve information system within LGAs on the resources complemented by corporates and other stakeholders for social services delivery. Such improvement should encompass production and submission of reports on resources and social services provided through CSRs by development stakeholders to the District Councils.

Keywords: Resource complementarity, corporates, corporate social responsibility, LGAs, social services

4.2 Introduction

The Local Government Authorities (LGAs) are administrative authorities over areas that are smaller than a state, which are close to people hence, they are in a better position to know and serve the needs of communities in their areas of jurisdiction (Fjeldstad *et al.*, 2010; Makanyeza, 2015; Matimati and Rajah, 2015). They are only mandated to act within powers delegated to them by legislation or directives of the higher level of

government (Komba *et al.*, 2018). The LGAs are responsible for maintaining law, order and good governance; promotion of economic and social welfare of people in their jurisdiction; and ensuring effective and equitable delivery of quality and sufficient social services to the people within their areas of jurisdiction (Komba *et al.*, 2018; Massoi and Norman, 2009; Norman and Massoi, 2010; Ngamesha, 2013). LGAs use resources, which originate from different sources such as own sources including taxes, funds from the central government and donors including Official Development Assistance (ODA) to provide basic social services such as education, health, water and electricity (OECD, 2016).

Despite access to various sources of funds, LGAs do not have sufficient resources because community demands for social services are increasing over time relative to the available resources (Storey, 2009; Komba *et al.*, 2018; Tshiyoyo and Koma, 2011). In this case, other public and private sectors including corporate complement resources to LGAs to enable social service delivery to communities and thereby contributing to community development (Rees *et al.*, 2012; United Nations, 2015). This is due to the fact that community development will not be achieved through government actions alone; it requires supporting hands from all stakeholders including business entities through tax payment and Corporate Social Responsibility (CSR) (Ng'eni *et al.*, 2015). Through CSR, companies provide social services such as education, health and water to communities (Mariganya and Bengesi, 2018; Revathy, 2012; Mbirigenda and Msoka, 2015). CSR is also perceived as among ways of creating good relationship with communities and corporates (Servaes and Tamayo, 2013; Wang *et al.*, 2016). Other motives of CSR are building corporate reputations, acceptability and being trusted by communities (Foote *et*

al., 2010; Kaufmann and Olaru, 2012; Jesse and Bengesi, 2018).

Most existing literature has treated the role of LGAs and companies' CSR in enhancing community development in isolation (Ismail, 2009; Agba *et al.*, 2013). In supporting this argument, Jesse and Bengesi (2018) observed that, there is still insufficient attention paid to resources complementarity between LGAs and corporates and challenges they face when complementing resources for social service delivery. From this context the paper aims to fill the identified gap by answering the following questions i) how do LGAs and corporates complement resources for social service delivery in the study area? ii) What are the challenges of resources complementarity for social service delivery in the study area? and iii) what could be the best way to address the identified challenges to ensure efficiently utilization of resources through resource complementarity?

Answers to these questions contribute to understanding of the importance of corporates in complementing resources to LGAs to support social service delivery to communities. The results of this study provide solutions to the challenges facing the LGAs and corporates when complementing resources for social service delivery.

The rest of the paper contain theoretical framework in which the Stakeholders Theory is used to frame the theme of the study and leads into development of the key questions

answered by this paper. The next section is methodology, which describes the research design and data sources for this study. Results and discussion are subsequent sections of the paper, which highlight the major findings and discussion of different ways in which LGAs and corporates complement resources for social service delivery in the study area, point out key challenges of resource complementarity for social service delivery as well as providing ways to address the identified challenges to ensure efficient utilization of resources.

4.3 Theoretical Framework

This study is guided by Stakeholders Theory, which was first described by Freeman (1984). Stakeholder Theory suggests that, business should take into consideration the interests of stakeholders including customers, suppliers, employees, communities and shareholders for achieving corporates objectives (Hamidu *et al.*, 2015). The stakeholder Theory goes beyond the notion of considering shareholder interest that emphasize on profit maximization, by taking into consideration the interest of broad range of stakeholders who contribute to the company's achievements (Pirsch *et al.*, 2007; Harrison and Wicks, 2013). The theory explains corporates' practices of managing stakeholders for maintaining good relationship with them. It is an applicable theory because well-treated stakeholders tend to reciprocate with positive attitudes and behaviors towards an organization. Such reciprocity occurs in the form of sharing valuable information (all stakeholders), purchasing more goods (customers), providing tax breaks (government), providing better financial terms (financiers), purchasing extra stock (shareholders), or working hard and remaining loyal to the organization, even during difficult times (employees) (Harrison *et al.*, 2015). Therefore, corporates allocate resources to manage

their stakeholders such as communities by satisfying their needs and demand than willful concentrating to the productive activities of the business (Harrison *et al.*, 2010).

Stakeholders' Theory clearly underline that use of company resources to address stakeholders needs is justifiable in managerial activities (Kanji and Agrawal, 2016). This forms the foundation of CSR in which corporates use resources to serve the community interest for social services. In this case, Stakeholders' Theory becomes relevance to this study because corporates bring back part of its profit to communities through CSR for legitimacy reason. In serving the interest of communities, corporates provide part of social services, which could have been offered by LGAs (Jesse and Bengesi, 2018). In this case, LGAs and corporates complement resources in providing social services to communities such as education, water, health and other infrastructure and hence the essence of resource complementarity prevail. According to Gulati (1998), resource complementarity involves exchange, sharing and contribution of capital, technology or asset of partners based on the voluntary initiated agreement. It involves contribution of similar and dissimilar resources by different organizations to achieve a certain objective.

4.3.1 Role of LGAs and corporates in service provision

LGAs have a major mandate of facilitating development at the grassroots (Agba *et al.*, 2013; Boris, 2015). Among ways of facilitating development to the people at the grassroots is through rendering social services based on their needs and priorities. On the other hand, corporates through CSR contribute to community development by ploughing

back the generated profit to communities in which social services are provided (Ismail, 2009; Ng'eni *et al.*, 2015; Hamad, 2017). However, most of the existing literature has treated the role of LGAs and companies' CSR in enhancing community development through service provision in isolation (Ismail, 2009; Agba *et al.*, 2013). There is still insufficient attention paid to explain how resource complementarity occurs between corporate and LGAs when providing social services to communities (Jesse and Bengesi, 2018). This raises a question on:

How do LGAs and corporates complement resources for social service delivery in the study area?

The results of this study provide information to the government on the importance of corporates in supporting development initiatives specifically in complementing resources to LGAs to enable social service delivery. The idea of resource complementarity was also supported by UN development financing conference in Addis Ababa in 2015, which provide a framework for financing sustainable development goal by involving a wide range of stakeholders such as private sector including corporates and other development partners (United Nations, 2015). The widening scope to engage more partners in supporting development is the new initiative intended to complement resources and fast track the execution of development initiatives in developing countries.

4.3.2 Challenges facing LGAs and corporates on resource complementarity

Despite resources complemented by corporates to LGAs through CSR for the provision of the social services, literature reports challenges facing LGAs and corporates in fulfilling provision of social services in isolation (Mpambije, 2016; Yuen and Lim, 2016). For example, scholars have found lack of fund as among challenges facing LGAs in providing social services to communities (Kisumbe *et al.*, 2014; Jesse and Bengesi, 2018). Similarly, Yuen and Lim (2016) observed factors related to lack of resources and low willingness of corporate to pay for CSR as significant barriers to implementing strategic CSR to communities. However, literature pays insufficient attention on concurrent challenges associated with resources complementarity between LGAs and corporates in providing social services to communities. This raises a question on:

What are the challenges of resources complementarity for social service delivery in the study area?

The results to this question provide insights for addressing challenges of resource complementarity between LGAs and corporate for enhancing social service delivery to communities.

4.4 Conceptual Framework

The conceptual framework shows that, LGAs are mandated to provide social services to communities but they face the problem of resource constrains due to the increased number of community needs for social service compared to the available resources. Therefore,

through CSR initiatives, corporates among other development partners complement resources to LGAs by giving back part of their profit to communities. Resource complementarity occurs in a situation where corporates complement material and financial resources to LGAs resources. Resource complementarity between LGAs and corporates results to the presence of social services such as tap water and wells, constructed and maintained roads, constructed classes and availability of other facilities such as electricity, books, desks and toilets. Therefore resource complementarity for social service delivery between LGAs and corporates is among ways of supporting community development.

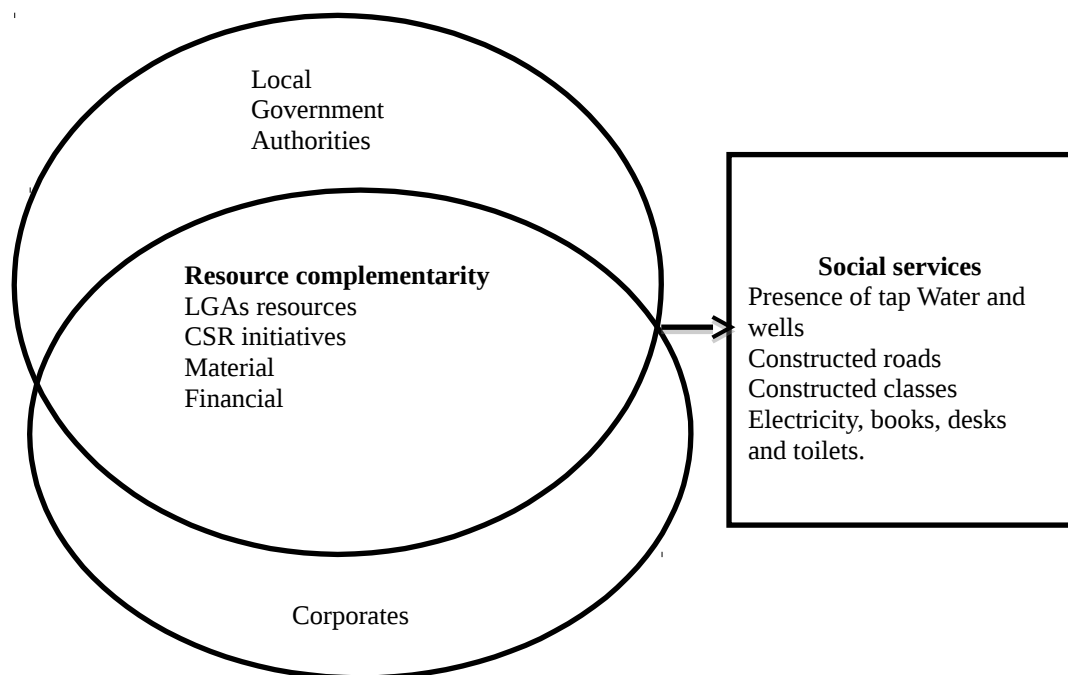


Figure 4.1: Conceptual framework of the paper**4.5 Methods****4.5.1 Areas description**

The study covered four cases including two Districts Councils- Mvomero and Kilombero District Councils and two corporates- Kilombero and Mtibwa sugar companies, which are all found in Morogoro Region. The region was selected due to availability of companies producing the same product and complementing their resources for social services delivery as CSR in the same region. Selection of two wards and four villages for conducting the study was based on number of social services resulting from resource complementarity between LGAs and companies in the study area. The selected wards included Kidatu Ward in Kilombero District where Kilombero Sugar Processing Company is operating and Mtibwa Ward in Mvomero District where Mtibwa Sugar Processing Company is operating. Selected villages were Mkamba and Msolwa station found in Kidatu Ward and Madizini and Kidudwe found in Mtibwa Ward.

4.5.2 Case study design and sources of data

This study employed a case study design. According to Puch (2005) Case study design allows in-depth investigation of phenomena. Therefore, the use of case study was

appropriate in this study because it provide time to build trust to the participants as well as allowing in-depth understanding of how LGAs and sugar companies among other stakeholders complement resources for social service delivery and the challenges associated with the process.

Primary data were collected from the Key informant interviews and Focus Group Discussions. The key informants included Chief Executive Officers (CEOs) of Kilombero and Mtibwa sugar companies, District Executive Directors (DEDs), Ward Executive Officers (WEOs), Ward Councilors, Heads of Departments in District Councils and head teachers/ masters/mistress. Other key informants were Village Chairpersons, Village Executive Officers, Community Development Officers, Health Officers, doctors and Education Officers at Ward level. A number of 42 key informants provided information for the study. Information collected from the key informants was about resources complemented to LGAs by sugar companies to enable social service delivery in the study area. Other collected information revealed how the LGAs acknowledged the efforts of corporates of complementing resources to LGAs by implementing CSR activities in the study area. Other key informants including head teachers/masters/mistress and doctors were included as key informants to provide information for confirming existence of CSR activities in their area. The confirmation was done based on the information provided by key informants from sugar companies.

The study involved four FGDs one from each village. Each FGD included 8 to 10 participants who were members of village councils. The FGD participants were selected based on their understanding of the issues concerning communities discussed in Village Councils. Interview guides were used to collect data from the key informant interviews and FGDs where tape recorder was used to record the information. Face to face interviews were conducted at first sight then phone calls were made to the same key informants following the identification of gaps during data transcription. Secondary data including CSR activities implemented to communities was collected from companies' offices.

4.5.3 Data analysis

Conventional content analysis was used to analyze the primary data. The analysis involved two steps. The first phase constituted data organization, generation of themes and data coding. In this step, the recorded interviews conducted in Kiswahili language were transcribed and translated into English language and were systematically organized. The organization was based on themes relevant to this study. The themes were; resources complemented by companies to LGAs, sharing of information on CSR activities, challenges faced in complementing resources. The second step was testing data by relating information from different sources (Triangulation). The information was compared with literature for gaining comprehensive knowledge.

4.6 Results

This section discusses the findings on corporate and LGAs resource complementarity for

social service delivery in the study area. The discussion provides answers to the following questions; (a) how do LGAs and corporates complement resources for social service delivery in the study area? (b) What are the challenges faced in complementing resources to enable service delivery in the study area? c) What could be the best way to address these challenges to ensure efficient utilization of resources through resource complementarity?

District councils and sugar companies resource complementarity

This sub-section focuses on exploring resource complementarity between Kilombero and Mvomero District Councils and Kilombero and Mtibwa Sugar Companies for social service delivery to communities. Results in Table 1 shows the information obtained from key informants in Kilombero and Mtibwa Sugar Companies, Kilombero and Mvomero District Councils and places where sugar companies implemented CSR activities.

Table 4.1 shows different resources complemented by sugar companies to District Councils in the study area. Most of resources were complemented in health and education services. For example Kilombero Sugar Company complemented resources in building Nyandeo Health Centre by building four patient wards, a Mortuary and a theatre equipped with equipments. The government constructed two patient wards in collaboration with community members and a laundry in Nyandeo Health Centre.

Table 4.1: Resource Complementarity between LGAs and Companies

Social services	Recourses complemented by Kilombero Sugar Company to Kilombero District council	Kilombero District Council Resources
Nyandeo Health Centre	<ul style="list-style-type: none"> Built four patient wards Built a Mortuary Built a theatre equipped with equipment 	<ul style="list-style-type: none"> Built two patient wards in collaboration with community members Built a laundry
Mtukula Primary school	<ul style="list-style-type: none"> Built one class equipped with desks 	<ul style="list-style-type: none"> Built other classes in collaboration with community members
Nyandeo secondary school	<ul style="list-style-type: none"> Provided five computers Built three classes Provided a mobile laboratory 	<ul style="list-style-type: none"> Built administration block in collaboration with community members and other stakeholders including TANECSO Built three classes in collaboration with community members
Social services	Resource complemented by Mtibwa Sugar Company to Mvomero District Council	Mvomero District Council resources
Nassoro Seif secondary school	<ul style="list-style-type: none"> Built four classes Administration block Electricity Sponsored well construction Provided temporary accommodation for teachers 	<ul style="list-style-type: none"> Built two classes in collaboration with communities

	and other staff at the company buildings	
Mtibwa Secondary school	<ul style="list-style-type: none"> • Provided 30 bags of cement for building laboratory • Built administration block • Offered football jersey 	<ul style="list-style-type: none"> • Provided the remaining materials and built laboratory in collaboration with community members

Source: Field data, 2015

On the other hand, Mtibwa Sugar Company complemented resources to Nassoro Seif Secondary school where the company constructed four classes, administration block, provided electricity, water by sponsoring well construction as well as providing temporary accommodation for teachers and other staff at the company buildings. The government in collaboration with the community members constructed two classes at Nassoro Seif Secondary School. Other complemented resources by sugar companies are construction of classes, administration blocks, construction of wells and other equipment including computers.

Table 4.2: CSR Activities Provided by Kilombero and Mtibwa Sugar Companies

Kilombero sugar company		
Social service	Place	Amount (Tsh)
Upgrading government health and facilities	Nyandeo	300 000 000
Construction of one classroom with	Tumaini primary school,	16 552 700

furniture	Mang'ula "A" village	
Construction of one classroom with furniture	Mtukula Primary school, Msolwa station village	16 552 700
Fabrication of 50 desks	Kiswanya primary school, Mang'ula village	2 300 000
Fabrication of 50 desks	Sabasaba primary school, Kiberege	2 300 000
Construction of pit latrines	Sanje Secondary School, Sanje	3 000 000
Construction of pit latrines	at Mwanihana Secondary School, Mkula	3 000 000
Development of a new block farm		106 284 600

Total **450 000 000/=**

Mtibwa sugar company (Tsh)	Place	Amount
Class rooms, Laboratory, Play grounds, utilities, etc	NassorSeif Sec. School, Mtibwa, Turiani	85 000 000
Class rooms, Playground, Etc.	Mtibwa Sec School, Mtibwa, Turiani	28 000 000
All buildings, and their maintenance, utilities, etc	Mtibwa Primary School	75 000 000
Construction of Class rooms 2007	Sungaji Primary School, Turiani	15 000 000
Construction of Class rooms, 2007	Kanga Sec. School – Kanga	6 000 000
Materials for construction of rooms	MuradSadiq Sec. School, Turiani	5 000 000

All buildings and Maintenance	Kiwandani Primary School – MtibwaTuriani	105 000 000
Play grounds, farm for sugar cane and Maize	Kidudwe Primary School – Mtibwa, Turiani	3 000 000
Play Grounds, etc	Diyongoya Sec. School, Turiani	3 000 000
Farm	MnaziMmoja Primary School – Mtibwa, Turiani	1 500 000
Total		3 265 000 000/=

Source: Field data, 2015

Table 4.2 presents some of CSR activities implemented by sugar companies to communities in the study area. The result shows the amount of money in Tshs spent by sugar companies to implement CSR activities to communities. Kilombero Sugar Company spent 450 000 000/= to construct health center, classroom, provide desks, pit latrines among other services as shown in Table 4.2. On the other hand, Mtibwa sugar company spent 326 500 000/= to construct play grounds, materials for construction classes, building and maintenance of schools among other services.

4.7 Discussion

4.7.1 District councils and sugar companies resource complementarity

The resource complementarity between LGAs and corporates was examined to explore

different resources complemented by sugar companies to LGAs to enable social service delivery in the study area. Results in Table 4.1 show that, resources were complemented by Kilombero and Mtibwa sugar companies to Kilombero and Mvomero District Councils for social service delivery. Resource complementarity in the study area was observed mainly in health and education services. Nyandeo health center is a good example of major social services found in Kidatu Ward at Mkamba village and is an outcome of resource complementarity between Kilombero Sugar Company and Kilombero District Council. The key informant from Health Department at Kilombero District Council reported that;

“..Kilombero Sugar Company is currently building a health center called Nyandeo Health Centre at Kidatu Ward” (Health Officer, Kilombero District Council, August, 2015).

Other key informants from Kidatu Ward and Mkamba Village reported that, Nyandeo Health Centre was initiated by community members as one of their priorities. According to them, patients were previously treated at Mikumi hospital which is too far (about 35 to 40 km) from their residence. Hence, having a health center in their Ward was the best solution to maintain their health status. Consistent to community need for health centre, Kilombero Sugar Company decided to complete the construction of the buildings starting from where community members and the government ended. A key informant from Nyandeo Health Centre confirmed its existence by reporting that;

“Kilombero Sugar Company built patient wards, mortuary and a theatre

accompanied by its equipment. The company is now planning to build workers houses. However, there are other buildings including two patient wards which were built by the community members and Kilombero District Council. There is also a laundry which worth 40 000 000/=Tshs, which was built by the government itself” (Health Officer, Nyandeo Health Center, Kidatu Ward, August, 2015).

This quote indicates that, the government resources used to construct Nyandeo Health Centre was complemented not only by Kilombero Sugar Company but also by the community members. This implies prevalence of good relationship between community members, Kilombero District Council and Kilombero Sugar Company. Such relationship has contributed to saving lives of community members through the established health centre. The presence of health centre contributes to development because health people contribute their efforts to development (Vogl, 2012).

Nyandeo Health Centre was considered as a big project, which saves lives of people in Kidatu Ward. For example, the Focus Group Discussion conducted in Mkamba village at Kidatu ward in Kilombero District Council revealed that “before establishment of Nyandeo Health Centre, most women were dying in the delivering process particularly those who gave birth through operation. The health centre is now having qualified doctors and is equipped with a very good theatre which serves pregnant women and other patients” This implies that, presence of health centre improves health of the community members. It also contributes to the success of the organization because healthy people are

capable of producing and supplying raw materials for the company and are also capable of working in the company for meeting objectives of profit maximization. According to Safkaur (2016), corporate profit has a very close relationship to people's lives. For example, part of profit provided by Kilombero Sugar Company through CSR for constructing Nyandeo Health Centre contributes in addressing community health problems. This is consistent with the Stakeholders' Theory which goes beyond the notion of considering shareholders' interest on profit maximization and takes into consideration the interest of broad range of stakeholders who contribute to the company's achievements (Pirsch *et al.*, 2007). However, consideration of interests of community members including need for social services by companies does not only contribute to the company achievement but also to community development.

Results also show that, resource complementarity between LGAs and sugar companies was also observed in education services as shown in Table 4.1. For example the key informant from Nassoro Seif Secondary School at Mtibwa Ward in Mvomero District Council reported that,

“Mtibwa Sugar Company has done a lot to our school. For instance, 90% of the school buildings have been built by the company. These buildings include classes and teachers offices. The government and the community members together built one block with two classes in this school. The company offered the plot where this school is built. This is the reason of calling this school Nassoro Seif secondary school which reflects the name of one among the owners of the company. Mtibwa Sugar Company is supporting in providing many services in this school such as electricity and water

which is obtained from a well-constructed with financial support of the company. Mtibwa Sugar Company is also providing accommodation to the school staffs..." (Key informant, Nassor Seif Secondary School, Mtibwa Ward, Mvomero District, August, 2015).

Another key informant from Mtukula primary added that;

"... Kilombero Sugar Company built one classroom and equipped it with desks furniture. This classroom is used by standard seven students. Other classes were built by the collaboration of community members and the government. As I am talking to you now, we have written a letter to the company requesting them to assist us meeting the cost for conducting standard seven farewell party this year. We are grateful to have Kilombero Sugar Company in our area." (Key informant, Mtukula Primary School, Msolwa station village, Kidatu Ward, Kilombero District Council, August, 2015).

The quotes above reveals resource complementarity between community members, Kilombero District Council and Kilombero sugar company as well as Mvomero District Council and Mtibwa sugar companies in education services. Resource complementarity creates a greater synergy between sugar companies, LGAs and the community members. This synergy results in fostering development through improved social service delivery. Moreover, resource complementarity is among ways which corporate use in bringing communities closer to business for achieving companies' objectives while supporting community development (Ismail, 2009; Kadlubek, 2015). In this case, the study in one

hand supports Stakeholders' Theory which states that, business should take into consideration the interests of stakeholders for achieving corporates objectives. On the other hand, resource complementarity between LGAs and sugar companies is among ways of supporting development to communities. The idea of resource complementarity is also supported by Public Private Partnership Policy of 2008 which emphasises the need for private sectors to contribute resources to support social services to communities.

Results in Table 4.2 present the CSR activities implemented by Kilombero and Mtibwa sugar companies through CSR activities. Services provided by Kilombero and Mtibwa sugar companies are the government obligations therefore, providing them reduces the burden to LGAs within which companies are situated. The LGAs in the study area are aware that corporates are supporting social services delivery to the surrounding communities through CSR. However, the LGAs do not have information on the value of all complemented resources in financial terms as stipulated in Table 4.2. Understanding of the cost incurred by sugar companies provide an indication of the amount of money that could have been allocated to the same activity by the LGAs. Having documented information indicating the amount of resources contributed by development stakeholders is among ways of recognising their effort for supporting community development. Therefore, there is a need for the documented information by LGAs to reveal how much has been contributed by other development partners including sugar companies. Recognition of companies' effort is a motivation for providing more support in addressing community needs.

Such recognition is vital to corporates because it creates positive image to the government and ensure good reputation to both government and the community. According to Mishra

and Suar (2010), building corporates reputation, acceptability and being trusted by communities are among motives of CSR. Hence, implementation of CSR activities is among ways of winning trust of communities against other business rivals (Jankalova, 2016).

4.7.2 Challenges of resource complementarity between LGAs and sugar companies

One major challenge resulting from resource complementarity between District Councils and sugar companies in the study area is communication gap, which does not enable the LGAs to be aware of some CSR activities carried out by sugar companies and other stakeholders in their areas of jurisdiction. This results into failure of knowing the actual amount contributed by corporates to LGAs' budget through CSRs. For example, the key informant from Mvomero District Council reported that;

“Mtibwa Sugar Company is supporting the surrounding communities therefore; more information can be obtained from places where the assistance was provided. But there are some of them which are known for example, Mtibwa Sugar Company has constructed Nassoro Seif secondary school as well as providing other facilities including electricity and water. The company has also supported Mtibwa secondary in building some classes and offices. Moreover, Mtibwa Sugar Company is maintaining different roads within community residence” Key informant 4, Community Development Department, Mvomero District Council, August, 2015).

The quote implies that, Mvomero District Council is aware that Mtibwa Sugar Company

is supporting the surrounding communities yet the study observed that the district was not aware of some CSR activities performed by Mtibwa Sugar Company to support the surrounding communities. This indicates weakness in reporting CSR activities carried out by development partners including sugar companies. The evidence for absence of information at the district level in Mvomero District Councils was also reported by key informant from education department at Mvomero District Council that;

“...you need to give us time to call the head teachers/masters/mistress so we can know what Mtibwa Sugar Company has contributed then we will be in a good position to have a discussion with you” (Key informant 5, education department, Mvomero District Council, August, 2015).

The quotes further confirm absence of records of CSR activities at the District Council. It implies that there is weakness in reporting CSR activities in Mvomero District council. Under normal circumstances, government officials at the village and Ward level are supposed to report whatever is happening within their areas to the District Councils, particularly to the respective departments; but this is not always the case. This situation may provide loopholes for misuse of some resources specifically when the LGAs and corporates direct resources to the same activity. Failure of LGAs to document and report CSR activities carried out by development stakeholders such as Mtibwa Sugar Company may result in duplication of social services.

Likewise, there are non-educational activities implemented by Kilombero Sugar Company in Kidatu Ward which were not documented and reported at Kilombero District Council.

Such unreported social services include water project. Key informant at Kidatu Ward reported that,

“..Kilombero Sugar Company supported water project which cost 15 million. The company also did the maintenance of Ward and Police offices at Kidatu Ward..”

(Key informant 2, Kidatu Ward, August, 2015).

The discrepancy of information about social services delivered can create a room for misuse of resources. For example, the government may allocate resources to the projects where the company has invested already. Also the missing information at the District Council level can bring incorrect impression to companies and other development stakeholders that the government does not appreciate their support to communities. Lack of appreciation about CSR activities may decrease the motivation of companies to continue providing support to communities. Appreciating what corporate does to support development through CSR create positive image of the company and is among ways of winning competitors (Servaes and Tamayo, 2013).

4.8 Conclusions and Recommendations

4.8.1 Conclusion

This paper has shown that through CSRs, corporate such as sugar companies play an important role in complementing resources for provision of social services that could have been offered by LGAs, which are legally mandated to offer the services. On one hand, considering community interests in providing social services through CSR initiatives contributes to the success of the company but on the other hand, it contribute to

community development. Thus, results of this study contribute to the Stakeholder's Theory that, consideration of interests of stakeholders does not only lead to corporate success but also to community development.

The study concludes further that, information flow between district level and local levels is weak because some of the social services offered by the companies through CSRs were not known at district level. This information gap may leads to duplication of social services, which translate into wastage of resources because the same activity may be funded at the same time by corporates and LGAs. Either, the LGAs were found not to have reports on the amount contributed by sugar companies through CSR to their plans for social service provision in their areas of jurisdictions.

4.8.2 Recommendations

The study recommends that, there is a need to improve information flow between LGAs at district, Ward and Village levels and corporate regarding resource complementarity for social services delivery. Such improvement should encompass production and submission of reports on resources and social services provided through CSRs by development stakeholders to the District Councils. Improved communication will avoid the possibility of double allocation of resources to the same development activity that leads to duplication of social services, which translates into wastage of resources. The improved communication can also provide opportunity for LGAs to sufficiently appreciate corporates efforts of providing social services to communities thereby act as motivation

for more supports.

The study contributes to the Local Government Act of 1982 on the need to direct the LGAs to formulate bylaws that guide development stakeholders to report CSR contributions in financial terms to respective District Councils. The Act should clarify that every LGA need to document and report the value of resources complemented by development stakeholders in financial terms. This will act as a motivation to development partners to continue supporting communities' through CSRs.

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CHAPTER FIVE

5.0 Summary of the Major Findings, Theoretical Reflections, Conclusions, and Recommendations

This chapter presents a summary of the major findings, theoretical reflections, conclusions, and recommendations. Lastly, the chapter presents the contribution of this study to body of knowledge and proposed areas for further studies.

5.1 Summary of the Major Findings and Conclusions

The study assessed synergy between Local Government Authorities and corporates for social service delivery in Morogoro, Tanzania. The study was conducted in Kilombero and Mvomero District Councils and Kilombero and Mtibwa sugar companies. LGAs are mandated by legal authorities to provide social services to communities. Due to insufficiency of resources, corporates among other development stakeholders contribute resources to LGAs in many ways including responding to the community needs for social services through Corporate Social Responsibility, providing employment to people as a response to employment policy as well as complying with tax requirements.

In assessing the synergy between LGAs and corporates in social service delivery, the study examined how response to policies of the countries (employment policy), tax

requirements, community needs for market for their farm produce, competition and community needs for social service delivery contribute directly and indirectly to social service delivery in the study area. The study also assessed planning interface between LGAs and corporates for social service delivery. In assessing the planning interface, the study revealed how LGAs and corporates involved each other to the planning process for social service delivery as well as how they shared their planning decisions. Lastly, the study examined resource complementarity by corporates and LGAs for social service delivery. In examining resource complementarity, the study assessed material and financial resources complemented by corporate to LGAs to enable social service delivery in the study area. Three manuscripts which form three chapters in this thesis emanated from the mentioned objectives. The following subsections show a summary of the major findings and conclusions of manuscript.

5.1.1 Environmental forces challenging LGA and corporates for social service delivery

Issues of environmental forces challenging LGAs and corporates for social service delivery are found in the first manuscript which forms the second chapter of this thesis. The study examined how response to legal requirements, employment, need for market for farm produce, competition and market situation contributed directly and indirectly to social service delivery in the study area. The study found out that, LGAs and corporates had different ways of responding to the mentioned external environmental forces. The LGAs in the study area formulated bylaws such as fee and levy bylaw to facilitate tax collection as a response to the need for resources to enable social service delivery. Through complying with tax requirements such as CESS levy, corporate tax and skills

development levy sugar companies contribute indirectly to social service delivery because part of the paid taxes is directed to development activities including social service delivery.

Results in this manuscript show that, LGAs and sugar companies in the study area respond to regulatory frameworks including employment policy which directs LGAs and other development partners to provide employment to people. For example, 908 and 600 employees were employed by Kilombero and Mtibwa sugar companies, respectively. By employing people, LGAs and sugar companies contribute indirectly to social service delivery because the employees pay tax namely Pay As You Earn which is partly used for social service delivery.

It was revealed that, sugar companies were responding to the need for market through buying sugar cane which was the source of income to most of the sugar cane out growers in the study area. Kilombero and Mtibwa sugar companies used Tsh 188 284 154 386/= and 16 321 352 000/= respectively to buy sugar cane from the out growers from 2012 to 2016. The money injected to community members by companies through buying sugar cane has a very huge impact to the local economy. The injected money could be used for entrepreneurial activities including establishment of shops, restaurants, hotels in which the government could obtain tax which would enable social service delivery to communities. Moreover, by selling sugar cane to sugar companies, community members are able to

contribute to development projects including construction of health centres, class rooms and roads in their areas.

The results in this manuscript show that, Kilombero and Mtibwa sugar companies' response to competition by adopting new technologies contributes indirectly to social service delivery. This is because, new technology leads to producing high quality products to win market competition which results in meeting companies' objective of profit maximization. Having profit enables sugar companies to perform CSR in which social services are provided to communities. Hence, through CSR, similar social services to those which are provided by LGAs are provided by sugar companies to communities.

The major conclusion of the first manuscript is that, LGAs and corporates provide various community services when responding to environmental forces. Based on this study, LGAs' and corporates' responses to external environmental forces-employing people, buying sugar cane from the out growers adopting technology to produce quality goods, compliance with tax requirement and implementing CSR resulted into social service delivery. In this case, responding to environmental forces by LGAs and corporates contributes to meeting their intended objectives on one hand and community development to the other hand.

It is evident from this study that, social service delivery is a consequence of LGAs and other development stakeholders including corporates' response to environmental forces such as complying with tax requirements, regulatory frameworks including policies of the country and Acts, need for market for farm produce, competitors and market situation. Hence, the study provides evidence that, responding to environmental forces does not only contribute to meeting LGAs' and corporates' objectives among other organizations' but also to community development through social service delivery.

Either, the Contingency Theory which guided this study was developed in business environment, but it can also be applied to non-business organizations. For example, the LGAs create environment for the business to operate but through business LGAs collect tax which enables in serving different purposes including social service provision to communities. Therefore, responding to business requirement-creating environment for conducting businesses enable LGAs to meet their objectives-social service provision through tax paid by corporates.

5.1.2 Planning interface for social service delivery between LGAs and corporates

The second manuscript examined the planning interface for social service delivery between LGAs and corporates in the study area. Specifically, the study aimed at examining how LGAs and sugar companies in the study area involved each other to the planning process for social service delivery. The study also intended to find out how the LGAs and corporates were open to share their planning decisions on the kind of social

services to provide to communities. Among other motives of conducting this study was the realization that planning interface can be a major way of avoiding double allocation of resources that leads to wastage of resource.

The study found that, LGAs and corporates in the study area have disharmonized phases of planning for social service delivery; consequently, companies' plans are not included in the Ward Development Plans. The study also found that, the current planning process at the LGAs is different from what is stipulated in the O&OD. While the O&OD focuses only on community involvement, the actual planning includes both the community and other stakeholders. Hence, there are positive components including involving other development stakeholders in the current planning process for social service delivery which can be picked to strengthen the O&OD. The results show that Mtibwa Sugar planning process was not transparent because the LGAs leaders were not involved in deciding on social services to be delivered to their communities. On the other hand, Kilombero Sugar Company's planning process was transparent because the LGA representatives were involved in the planning process, and community priorities were considered through their representatives.

The major conclusion in this manuscript is that, proper planning for social service delivery needs to be inclusive by involving a broad range of stakeholders and transparency whereby development stakeholders including sugar companies and LGAs are open to share their planning decisions. Therefore, inclusiveness and transparency in the planning

process is among ways of avoiding double allocation of resources which translates into wastage of resources.

The study is contributing knowledge concerning the outcome of planning interface for social service delivery which creates a great synergy between LGAs and other development stakeholders. The synergy is revealed through concepts of inclusiveness and transparency as proposed by Communicative Planning Theory (CPT) which are the central to the planning process. In this case, including stakeholders to the planning process and sharing of the planning decisions provide positive results including acknowledgement of the resources invested in development projects to enable social service delivery. This can be proved through results of this study for example, Mtibwa Sugar Company invested Tshs 700 000 000/= to construct a road. However, a key informant from Mvomero District Councils denied it to be among CSR activities implemented by the company despite being used by other people from the surrounding communities. The denial can possibly be a result of the planning process for CSR execution at Mtibwa Sugar Company which was inclusive-it involved the LGAs leaders in the identification of community problems at Ujirani mwema meeting while not transparency-plans decision were not shared with the LGA leaders. On the other hand, Kilombero Sugar Company constructed a health centre known as Nyandeo Health Centre at Kidatu Ward. Most of the key informants from Mkamba Village, Kidatu Ward and Kilombero District Council were proud of Kilombero Sugar Company because of the construction of the health centre. This can possibly be a result of the planning process for CSR execution at the company whereby decisions of the CSR activities to implement to communities were made by the LGA representative and other members from the company. This is a proof that there are positive results when the

planning process is inclusive and transparent as suggested by the Communicative Planning Theory.

Either, the Communicative Planning Theory which guided this study was developed for urban planners (Healey, 1997). Its aim was to show that planners should not act as pioneers; rather they should involve other stakeholders in the planning process. However, the Communicative Planning Theory can also be applied when planning for social service delivery between LGAs with the mandate to deliver social services to communities and other development stakeholders such as corporates which respond to the need for social service for legitimacy reason. Communicative Planning Theory shows the importance of engaging each other in the planning process as well as being open to share the planning decisions.

5.1.3 Resource complementarity for social service delivery between corporates and district councils

The third manuscript examined resource complementarity for social service delivery between LGAs and sugar companies. The logic behind was that, LGAs have the mandate to deliver social services to communities. Therefore, through CSRs, corporates complement resources to LGAs to enable social service delivery to communities. Hence, understanding resource complementarity between LGAs and sugar companies uncovers the importance of corporates among other development partners in contributing resources to support development to communities.

The study found that, information flow between District, Ward and Village levels was weak because some of the social services offered by companies through CSRs were not known at District level. This information gap may lead to duplication of social services which translate into wastage of resources because the same activity may be funded by corporates and LGAs. Either, the LGAs were found not to have reports on the amount contributed by sugar companies through CSR to their budget for social service provision in their areas of jurisdictions.

The study concludes that, resource complementarity between LGAs and corporates is among ways of fostering development through service provision. However, resource complementarity can be effective when there are reports showing the complemented resources by other development partners such as corporates to the LGAs budget for delivering social services to communities. The study is also concluding that, through CSRs, sugar companies play an important role in complementing resources for provision of social services that could have been offered by LGAs which are legally mandated to do so. On one hand, considering community interests in providing social services through CSR initiatives contributes to the success of the company, but on the other hand it contribute to social service delivery.

Resources complemented by corporates to LGAs to enable social service delivery reveal the implementation of Public Private Partnership policy of 2008 which emphasize on partnership of public and private sectors in development. However, the study reveals weakness of failure of the LGAs to acknowledge efforts of corporates in complementing resources to enable social service delivery. This is due to the absence of reports showing

the amount contributed by corporates to the LGAs budget as well as information on some of social services delivered by corporates to District councils in the study area. Therefore, knowing, documenting and reporting the amount contributed by other development stakeholders including corporates to LGAs' budget specifically through CSR, is among ways of acknowledging their effort and encouraging them to provide more support to foster development to communities.

5.2 Recommendations

The study provides evidence that, presence of social services is a result of response to different environmental forces such as regulatory frameworks including policies of the country and Acts, community needs for social services and competition among other environmental forces. Hence, the study is recommending that, LGAs should recognize and utilize effectively resources used by other development partners including corporates to respond to environmental forces including need for social services, employment and tax compliance. Effective utilization of resources can possibly speed up development specifically in social service provision. The study is supporting the Public Private Partnership Policy of 2008 which emphasizes on collaboration between Public and private sectors in provision of community services.

According to the findings of this study, LGAs planning process for social service delivery precedes that of Corporates in the study area. This being the case, the study recommends that, there should be budget review by LGAs to relocate resources that corporates use to

support community activities. Doing so leads to effective utilization of resources as well as avoiding duplication of efforts from LGAs and corporates to the same social service which may result into wastage of resources.

The study recommends that, there is a need to improve information flow between LGAs at District, Ward and Village levels and corporate regarding resource complementarity for social services delivery. Such improvement should encompass production and submission of reports on resources and social services provided through CSRs by development stakeholders to the District Councils. Improved communication will avoid the possibility of double allocation of resources to the same development activity that leads to duplication of social service which translates into wastage of resources. The improved communication can also provide opportunity for LGAs to sufficiently appreciate corporates' efforts of providing social services to communities thereby acting as a motivation for more supports.

5.3 Theoretical Reflection

The study employed three theories which are Contingency Theory, Communicative Planning Theory and Stakeholders' Theory. Contingency Theory was employed in manuscript which addresses the first objective of this study. The Contingency Theory suggests that, the best way to organize depends on the nature of the environment to which the organization must relate (Scott, 1981). The theory was used to explain how response to environmental forces contributes to successes of LGAs and corporates. According to this study, success of LGAs and corporate is their ability to meet their objectives. Among LGAs' objectives is to provide goods and services to the people in their area of jurisdictions while corporates' main objective is profit maximization. The Contingency

Theory was useful in identifying different strategies used by LGAs and corporates as the response to environmental forces for their successes. For example, the study found that response of LGAs and corporates to the employment policy by providing employment to people contributes to their success because human labor is needed in any level of an organization. Skilled and unskilled employees are very important resources to enable organization to meet their intended objectives. However, the study demonstrated that response to employment policy does not only contribute to the success of LGAs and corporates but also to development through social service delivery. This is because, employees of both LGAs and corporates pay tax namely Pay As You Earn which partly contributes to social service delivery. This aspect relates to the second research question in manuscript one, which aimed at assessing how responses of LGAs and corporates to environmental forces contribute to social service delivery. Results of this study provide additional knowledge to the Contingency Theory that response to environmental forces contributes not only to the success of organization but also to social service delivery.

Communicative Planning Theory emphasizes on inclusiveness and transparency in the planning process among stakeholders (Elliott, 2014). Inclusiveness implies an opportunity to people affected by the plan to be involved in the planning process (Ringold *et al.*, 2012; Healy *et al.*, 2014). On the other hand, transparency in planning can be viewed when the planning process is open and stakeholders are informed of all major decisions made during the process (Johnston, 2002). Communicative Planning Theory was useful in assessing different ways in which corporates and LGAs involved each other in their planning process for social service delivery. Kilombero and Mvomero District Councils invited sugar companies to the Ward Development Committee for them to understand community priorities and finally decide on what support they should provide to the

surrounding communities through CSR. On the other hand, sugar companies had different ways of involving LGAs in their planning process for CSR activities. Kilombero Sugar Company had set aside 2000 acres of sugarcane from which benefit gain from it was directed to community as their CSR. In executing the plan, Kilombero Sugar Company had established a charitable fund namely Kilombero Community Charitable Trust (KCCT). Administration of the fund constitutes a division officer as LGA representative who is among members of the trust who make decisions on kinds of social services to deliver to community. On the other hand, Mtibwa Sugar Company had a forum called “ujirani mwema” in which the government officials in villages and Ward are invited. It is in this forum where LGA leaders are consulted to discuss problems affecting community including the need for social services. Therefore, involving each other in the planning process for social service delivery is evidence that the planning process of both LGAs and corporates in the study area adhered to inclusiveness as a component of planning process suggested by the Communicative Planning Theory.

Communicative Planning Theory also provided the concept of transparency, which was used for assessing ways in which LGAs and corporates were open to share their planning decisions. The LGAs were found to openly share their plan with corporates by distributing written village development plans to development stakeholders including sugar companies for them to know their priorities. It was revealed that, corporates were free to share their ideas on different community priorities discussed in WDC. On corporates’ side, Kilombero Sugar Company was found to share their planning decision with the LGA in the study area. This is because the LGAs had their representative to KCCT who was among members responsible in making decisions on kinds of CSR activities to implement

to the surrounding communities. On the other hand, Mtibwa Sugar Company was not open to share their planning decisions because after consulting LGAs leaders for identifying community problems, the CEO decided on the social service to deliver to community in absence of LGAs officials.

Sharing of planning decisions by LGAs and corporates provides the possibility of implementing social services which are among community priorities. For example, the results show that Kilombero District Council was proud of Kilombero Sugar Company for the huge investment of Nyandeo Health Centre in Kidatu Ward. This was observed during key informant interviews and FGDs where the participants mentioned Nyandeo Health Centre as a huge investment implemented by Kilombero Sugar Company at Mkamba Village in Kidatu Ward. Nyandeo Health Centre was among social services which were mentioned by the key informants interviewed at the Village, Ward and District level in Kilombero District Council. This is evidence that, the health center was among community priorities and the planning decision on its implementation was shared among LGAs and the company. Results also prove that, inclusiveness and transparency as suggested by Communicative Planning Theory are core components to the planning process which provide positive results.

Mtibwa Sugar Company on the other hand, was not open to share their planning decisions. This may lead to implementing social services which are not among community priorities. For example, the company constructed a road which cost Tsh 700 000 000/=. Despite being used by both the community members and the company, the road is not being recognized by LGAs officials in Mvomero District Councils as among CSR activities

implemented by Mtibwa Sugar Company in their area of jurisdiction. This is evident that, the planning decision of constructing the road was not shared by the LGA and Sugar Company in the study area and probably was not among community priorities at that moment. This also proves the power of Communicative Planning Theory that inclusiveness and transparency as core components in the planning process provides positive results. Hence, both inclusiveness and transparency should be observed when planning for social service delivery by LGAs and other development partners such as corporates.

Lastly, Stakeholders' Theory which states that corporate should take into consideration the interests of stakeholders including communities for achieving its objectives (Hamidu *et al.*, 2015) was used in manuscript three, which addressed objective three of this study. Soni (2016) reported that, the Stakeholders' Theory is being criticized that companies cannot respond to all stakeholders' interests. According to Soni, a company may opt to concentrate on shareholders who hold some shares in the company and ignore other stakeholders including employees and customers. Despite the criticism, the theory was useful in identifying different resources complemented by corporates when implementing CSR in which the community interests for social services were considered. The study found that, through CSR sugar companies in the study area complemented resources to LGAs for social service delivery. In this case, resource complementarity between LGAs and corporates for delivering social services in the study area was observed.

Although Stakeholders' Theory was intended for profit making organizations such as companies, it can also be applied to other organizations including LGAs which are not

aiming at profit maximization. This is because considering other stakeholders' interests including corporates by LGAs leads to meeting their main objectives of rendering social services to communities. For example, through creating environment for conducting business LGAs are serving the interest of corporates but on the other hand corporates contribute to the LGAs objective of providing social services to communities by providing employment to people, complying to tax requirement and implementing CSR activities to communities in which social services similar to those which are provided by LGAs are rendered to communities.

5.4 Contribution of the Study

The study contributes to the body of knowledge in the following ways: it reveals that, greater synergy between LGAs and other development partners including corporates occurs where their planning processes for social service delivery are inclusive and transparent. Being inclusive means LGAs and other development partners involving each other to the planning process for social service delivery while, transparency occurs when planning decisions are open to be shared between LGAs and development partners including corporates. Inclusiveness and transparency in the planning process for social service delivery result into knowing and acknowledging the contribution of other development partners to LGAs' budget. It needs to be understood that, knowing and acknowledging efforts of other development partners encourages them to provide more support to communities.

Either, the study has proved that, proper implementation of Public Private Partnership Policy of 2008 and attainment of Sustainable Development Goal number 17 can be reached by having a synergy between LGAs and other public and private sectors in delivering social services to communities. Synergy can occur through emphasizing inclusiveness and transparency in the planning process for social service delivery by LGAs and other development partners.

5.5 Areas for Further Studies

The study reveals the importance of corporates in supporting development to communities by responding to community needs for social services. This being the case, there is a need to examine community perception on corporates in assisting communities on social service in the study area.

Since the study on which this thesis is based focused more on corporates which are profit organization, in terms of their synergy with the LGAs for social service delivery, the study is recommending that, it is necessary to assess the synergy between LGAs and non-profit organizations for social service delivery.

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APPENDICES

Appendix 1: Interview Guide for Corporates – Kilombero and Mtibwa Sugar Companies

Introduction

I am **Angela Jesse** from Sokoine University of Agriculture. This interview guide is intended to guide the discussion that forms part of the study on synergy of local government Authorities and corporates in social service delivery.

TO EXAMINE CORPORATES PLANNING PROCESS FOR SOCIAL SERVICE DELIVERY

1. Companies have more than one policy. Is there any CSR policy among your company policies?
 - What are the objectives of the policy?
 - Why is it necessary for the company to have that policy?
 - In the process of implementing the policy, how do you identify problems facing the community?
 - How do you prioritize problems confronting communities?

2. In solving the prioritized problems the community has to plan on who will do what, when and how. In your case, who are involved in the planning process for social service delivery?
 - What is the purpose of involving those individuals?
 - What are their activities?
 - Is there any way where any of the LGA leaders is involved in the planning process for social service delivery?

TO IDENTIFY THE ENVIRONMENTAL FORCES IN WHICH CORPORATES
OPERATE

3. When company is established there are certain policies which may be internal or external in which the company is operating on. That being the case, which policies in which your company is operating on?
 - Why is it important for the company to operate under the mentioned policies?
 - Does the company comply with country's policies or goes beyond the country's policy when delivering social services to communities?
 - Why is that so?

4. Many operating companies have different stakeholders. If that so, who are your company's stakeholders?
 - What were the stakeholder's expectations from your company?
 - What did the company do to meet stakeholder's expectations (each one in particular)
 - What is the usefulness of stakeholder to the company?

5. There are many companies which are producing either the same products as yours or different which are happening to be company rivals. That being the case, who is happening to be the company competitor?

- In which ways are the competitors create pressure to the company?
- What does the company do to deal with the competitors' pressure and make sure that they are ahead of them?

TO STUDY THE COMPLEMENTARITY OF SOCIAL SERVICE DELIVERY
BETWEEN LGAs AND CORPORATES

6. LGA is mandated to deliver public goods and services including social services within their area of jurisdiction. The company is performing the like duties specifically when delivering social services to communities. That being the case, which kind of social services is delivered by the company to the community?

- How does the company communicate with LGA when delivering social services to the community?
- Is there any way in which the company is represented to the LGA planning process?
- If yes, in which aspects the company is involved by the LGA

7. What challenges is the company facing when delivering social services to communities?
 - How is the company overcoming these challenges?

8. Apart from social services, what else does the company do to support development to the community?

Appendix 2: Interview Guide for the Key Informants at the Local Government

Authorities- Kilombero District Council

Introduction

I am **Angela Jesse** from Sokoine University of Agriculture. This interview guide is intended to guide the discussion that forms part of the study on synergy of local government Authorities and corporates in social service delivery.

TO EXAMINE LGAs PLANNING PROCESS FOR SOCIAL SERVICE DELIVERY

1. In order to be able to deliver social services to the community, LGA has to have a defined plan for social service delivery. How is this being done at your case?

- Who are involved in the planning process for social service delivery?

- Why is it necessary to involve those individuals to the planning for social service delivery?

2. For the LGA to plan for social service delivery, the social service problems have to be identified. Who is identifying the social service problems?

- How are the problems being prioritized?

- Who are involved in the prioritizing social service problems?

3. This area is blessed by having Kilombero Sugar Company. Is this company one of the stakeholders in delivering social services to the community?

- To what extent does this company contribute to social service delivery?

- How is the LGA including the company to the planning process for social service delivery?

- How is the company being represented at the local level?

- How does the LGA monitor all the activities done by Kilombero Sugar Company?

- Who are involved in monitoring process?

- Which part does every individual play?

- How does the LGA keep records of social services delivered by Kilombero Sugar Company at the community level?

4. Out of social services, what else does Kilombero Sugar Company do to the community?

- What is the contribution of Kilombero Sugar Company to the local people?

- What does the company contribute to the LGA?

5. Do you think is worthy having Kilombero Sugar Company to your area?

- Why do you think so?

TO IDENTIFY THE ENVIRONMENTAL FORCES IN WHICH LGA OPERATE

6. Delivering of social services is being done by other stakeholders. That being the case, who are other stakeholders delivering social services to your area?

- What are these stakeholders expect from LGA?

- What is the LGA do to meet their expectations?

- Why is it important to involve them in social service delivery?

TO STUDY THE COMPLEMENTARIRTY OF SOCIAL SERVICE DELIVERY BETWEEN LGA AND CORPORATES

7. Given the fact that LGA and Kilombero Sugar Company are both delivering social services to the community, how are you complementing resources for social service delivery?

- Which social services have been delivered by Kilombero Sugar Company?

- Which services have been delivered by LGAs?

- Which social services have been delivered by both?

- How was the monitoring in the implementation of the mentioned social services being conducted?

- How was the community involved?

- How were the social services being presented to the community?

- How was the report on the services provided by the company delivered to the district council?

8. What challenges is the LGA face in delivering social services to communities?

- How is the LGA overcoming them?

**Appendix 3: Interview Guide for the Key Informants at the Local Government
Authorities- Mvomero District Council**

Introduction

I am **Angela Jesse** from Sokoine University of Agriculture. This interview guide is intended to guide the discussion that forms part of the study on synergy of local government Authorities and corporates in social service delivery.

TO EXAMINE LGAs PLANNING PROCESS FOR SOCIAL SERVICE DELIVERY

1. In order to be able to deliver social services to the community, LGA has to have a defined plan for social service delivery. How is this being done at your case?

- Who are involved in the planning process for social service delivery?

- Why is it necessary to involve those individuals to the planning for social service delivery?

2. For the LGA to plan for social service delivery, the social service problems have to be identified. Who is identifying the social service problems?

- How are the problems being prioritized?

- Who are involved in the prioritizing social service problems?

3. This area is blessed by having Mtibwa Sugar Company. Is this company one of the stakeholders in delivering social services to the community?

- To what extent does this company contribute to social service delivery?

- How is the LGA including the company to the planning process for social service delivery?

- How is the company being represented at the local level?

- How does the LGA monitor all the activities done by Kilombero Sugar Company?

- Who are involved in monitoring process?

- Which part does every individual play?

- How does the LGA keep records of social services delivered by Mtibwa Sugar Company at the community level?

4. Out of social services, what else does Mtibwa Sugar Company do to the community?

- What is the contribution of Mtibwa Sugar Company to the local people?

- What does the company contribute to the LGA?

5. Do you think is worthy having Mtibwa Sugar Company to your area?

- Why do you think so?

TO IDENTIFY THE ENVIRONMENTAL FORCES IN WHICH LGA OPERATE

6. Delivering of social services is being done by other stakeholders. That being the case, who are other stakeholders delivering social services to your area?

- What are these stakeholders expect from LGA?

- What is the LGA do to meet their expectations?

- Why is it important to involve them in social service delivery?

TO STUDY THE COMPLEMENTARITY OF SOCIAL SERVICE DELIVERY BETWEEN LGA AND CORPORATES

7. Given the fact that LGA and Mtibwa Sugar Company are both delivering social services to the community, how are you complementing resources for social service delivery?

- Which social services have been delivered by Mtibwa Sugar Company?

- Which services have been delivered by LGAs?

- Which social services have been delivered by both?

 - How was the monitoring in the implementation of the mentioned social services being conducted?

 - How was the community involved?

 - How were the social services being presented to the community?

 - How was the report on the services provided by the company delivered to the district council?
8. What challenges is the LGA face in delivering social services to communities?
- How is the LGA overcoming them?

Appendix 4: Interview Guide for Teachers in Kilombero District Council

Introduction

I am **Angela Jesse** from Sokoine University of Agriculture. This interview guide is intended to guide the discussion that forms part of the study on synergy of local government Authorities and corporates in social service delivery.

1. Is Kilombero Sugar Company one of your stakeholders in the development of this school?
 - If yes, what did the company do to your school?
 - What did the school do to be assisted by the company?
 - Was there any contribution from the community members?
 - If yes, what was the contribution?
 - Did you face any challenge in getting assistance from the company?
 - If yes, what were the challenges?
2. Who were the witnesses when Kilombero Sugar Company was providing its assistance to this school?
 - Why those individuals?
3. Is there any way of reporting on anything happening to your school to the Village and Ward level?

- If yes how?
 - To whom are you reporting?
4. Was there any budget from the government on what has been assisted by the company?
- If yes, where was the money invested instead?
5. Who are other stakeholders in the development of this school?
- What have they done to your school?

Appendix 5: Interview Guide for Teachers in Mvomero District Council

Introduction

I am **Angela Jesse** from Sokoine University of Agriculture. This interview guide is intended to guide the discussion that forms part of the study on synergy of local government Authorities and corporates in social service delivery.

1. Is Mtibwa Sugar Company one of your stakeholders in the development of this school?
- If yes, what did the company do to your school?
 - What did the school do to be assisted by the company?

- Was there any contribution from the community members?
 - If yes, what was the contribution?
 - Did you face any challenge in getting assistance from the company?
 - If yes, what were the challenges?
2. Who were the witnesses when Mtibwa Sugar Company was providing its assistance to this school?
- Why those individuals?
3. Is there any way of reporting on anything happening to your school to the Village and Ward level?
- If yes how?
 - To whom are you reporting?
4. Was there any budget from the government on what has been assisted by the company?
- If yes, where was the money invested instead?
5. Who are other stakeholders in the development of this school?

- What have they done to your school?

Appendix 6: Interview guide for Education Coordinator at Kidatu Ward

Introduction

I am **Angela Jesse** from Sokoine University of Agriculture. This interview guide is intended to guide the discussion that forms part of the study on synergy of local government Authorities and corporates in social service delivery.

1. In this ward there is Kilombero Sugar Company, is this one of your stakeholders in education sector?
 - If yes, what has the company assisted specifically in education sector in this ward?
 - How do the schools manage to get assistance from the company?
 - Are you involved in one way or another in the process of seeking any assistance from the company?
 - If yes, how?
 - If no, how do you know about what has been done by the company to different schools in your area?
2. Was there any budget from the government on what has been assisted by the company?

- If yes, where was the money being spent instead?
3. Which ways are used to report what has been done specifically in education sector to the district level?

Appendix 7: Interview Guide for Education Coordinator at Mtibwa Ward

Introduction

I am **Angela Jesse** from Sokoine University of Agriculture. This interview guide is intended to guide the discussion that forms part of the study on synergy of local government Authorities and corporates in social service delivery.

1. In this ward there is Mtibwa Sugar Company, is this one of your stakeholders in education sector?

- If yes, what has the company assisted specifically in education sector in this ward?
 - How do the schools manage to get assistance from the company?
 - Are you involved in one way or another in the process of seeking any assistance from the company?
 - If yes, how?
 - If no, how do you know about what has been done by the company to different schools in your area?
2. Was there any budget from the government on what has been assisted by the company?
- If yes, where was the money being spent instead?
3. Which ways are used to report what has been done specifically in education sector to the district level?

Appendix 8: Interview Guide for Village Leaders in Kidatu Ward at Kilombero District Council

Introduction

I am **Angela Jesse** from Sokoine University of Agriculture. This interview guide is intended to guide the discussion that forms part of the study on synergy of local government Authorities and corporates in social service delivery.

1. In this area there is a company known as Kilombero Sugar Company, is this company among your stakeholders in development of this village?
 - If yes, has the company assisted in anything in this village?
 - If yes, what has been assisted by the company?
 - How did your village get assistance from the company?
 - Did you face any challenge in the process of seeking assistance from the company?
 - If yes, what were the challenges?
 - Was there any contribution from the community members when the company was assisting this village?

- If yes, what was the villagers' contribution?
2. Was there any budget from the government on what has been assisted by the company?
- If yes, where were the money be used instead?
3. Is there any other stakeholder in the development of your village?
- If yes, who are these stakeholders?
 - What have they done to your village?

Appendix 9: Interview Guide for Village Leaders in Mtibwa Ward at Mvomero

District Council

Introduction

I am **Angela Jesse** from Sokoine University of Agriculture. This interview guide is intended to guide the discussion that forms part of the study on synergy of local government Authorities and corporates in social service delivery.

1. In this area there is a company known as Mtibwa Sugar Company, is this company among your stakeholders in development of this village?
 - If yes, has the company assisted in anything in this village?
 - If yes, what has been assisted by the company?
 - How did your village get assistance from the company?
 - Did you face any challenge in the process of seeking assistance from the company?
 - If yes, what were the challenges?
 - Was there any contribution from the community members when the company was assisting this village?
 - If yes, what was the villagers' contribution?
2. Was there any budget from the government on what has been assisted by the company?
 - If yes, where were the money be used instead?
3. Is there any other stakeholder in the development of your village?
 - If yes, who are these stakeholders?

- What have they done to your village?

Appendix 10: Interview Guide for Focus Group Discussion in Kidatu Ward

Introduction

I am **Angela Jesse** from Sokoine University of Agriculture. This interview guide is intended to guide the discussion that forms part of the study on synergy of local government Authorities and corporates in social service delivery.

1. For the social services to be delivered to communities there must be defined planning process for social service delivery. This being the case how does the planning process done under your case?
 - Who are involved to the planning process?
 - Why is it necessary to involve the mentioned individuals to the planning process for social service delivery?
2. In this area there is a company known as Kilombero Sugar Company, is this company among your stakeholders in development of this village?
 - If yes, has the company assisted in anything in this village?

- If yes, what has been assisted by the company?
 - How did your village get assistance from the company?
 - Did you face any challenge in the process of seeking assistance from the company?
 - If yes, what were the challenges?
 - Was there any contribution from the community members when the company was assisting this village?
 - If yes, what was the villagers' contribution?
3. Was there any budget from the government on what has been assisted by the company?
- If yes, where were the money be used instead?
4. Is there any other stakeholder in the development of your village?
- If yes, who are these stakeholders?
 - What have they done to your village?
5. Do you think is worthy to have the company in this village? Why?

Appendix 11: Interview Guide for Focus Group Discussion in Mtibwa Ward

Introduction

I am **Angela Jesse** from Sokoine University of Agriculture. This interview guide is intended to guide the discussion that forms part of the study on synergy of local government Authorities and corporates in social service delivery.

6. For the social services to be delivered to communities there must be defined planning process for social service delivery. This being the case how does the planning process done under your case?
 - Who are involved to the planning process?
 - Why is it necessary to involve the mentioned individuals to the planning process for social service delivery?

7. In this area there is a company known as Mtibwa Sugar Company, is this company among your stakeholders in development of this village?
 - If yes, has the company assisted in anything in this village?
 - If yes, what has been assisted by the company?
 - How did your village get assistance from the company?

- Did you face any challenge in the process of seeking assistance from the company?
 - If yes, what were the challenges?
 - Was there any contribution from the community members when the company was assisting this village?
 - If yes, what was the villagers' contribution?
8. Was there any budget from the government on what has been assisted by the company?
- If yes, where were the money be used instead?
9. Is there any other stakeholder in the development of your village?
- If yes, who are these stakeholders?
 - What have they done to your village?
10. Do you think is worthy to have the company in this village? Why?

Appendix 12: Interview for Leaders in Sugar Cane Out Growers Association

Introduction

I am **Angela Jesse** from Sokoine University of Agriculture. This interview guide is intended to guide the discussion that forms part of the study on synergy of local government Authorities and corporates in social service delivery.

1. Every association has the objectives to rely on when conducting its activities. Based on that, what are the objectives of the association?

2. Kilombero Sugar Company is the buyer of sugar cane which is produced by the members of this association. That being the case, how does this association work with Kilombero Sugar Company?
 - Is there any legal document which shows the agreement between this association and the company?

 - If yes, who were involved in creating it?

 - How does this association help the out growers?

3. Do you sometime meet with the company leaders?
 - Whom exactly do you meet with?

 - How often?

- What makes you meet with the leader of the company?

- 4. What are the challenges is this organization face with its members?

- How are these challenges being solved?

- 5. What are the challenges faced by the association with the company?

- How are these challenges being solved?

Appendix 13: Pictures Taken from the Study Area

A class accompanied by desks built by Kilombero sugar company to Mtukula primary school at Kidatu Ward in Kilombero District Council.





A mortuary built by Kilombero Sugar Company to Nyandeo Health center in Kidatu Ward at Mkamba village, Kilombero District council



Pediatric and womens' Wards built by Kilombero Sugar Company to Nyando health center at Kidatu Ward



Men's ward and a theatre room built by Kilombero Sugar Company to Nyndeo health center



Some of the classes built by Mtibwa Sugar Company to Nassoro Seif Secondary school in Mtibwa Ward- Mvomero District Council



One block with two classes built by community members and the government to Nassoro Seif Secondary School



Administration block built by Mtibwa Sugar Company to Mtibwa secondary school in Mtibwa ward- Mvomero district council



Some of the classes built by Mtibwa Sugar Company to Mtibwa secondary School in Mtibwa ward – Mvomero district council