



CAN LOCAL AFRICAN COMMUNITIES BE EMPOWERED THROUGH PARTICIPATORY BUDGETING?



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ABSTRACT

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Tanzania used to be one of the poorest countries in Africa. Although the country attained a middle-income status on 1st July 2020, the majority of grassroots communities have not experienced improvement in their standard of living. Participatory budgeting (PB) is one of the variants of public budgeting geared at community empowerment through participation of non-elected citizens in the management of public resources. This article has explored the intent of the participatory public budgeting in the empowerment of local communities in the Tanzanian context. The key questions are having marginalized people been empowered to participate in the PB? The study used a qualitative research design. The main unit of analysis was a district council. An administrative ward and a household served as secondary units of analysis. The findings have divulged that there is a framework for the implementation of PB capable of empowering communities in Tanzania. However, the PB structures have been underutilized. If the government commits to effective implementation of the existing set up of the PB process, allowing full participation of local communities at all levels, community empowerment can be attained. Overall, the article adds to a new body of literature on the contribution of PB on community empowerment. The article is useful to practitioners and academicians interested in the implementation of participatory approaches and community empowerment. The study is based on an original research.

Contribution/ Originality: Overall, the article adds to the new body of literature on participatory budgeting in community empowerment and associate democratic processes.

1. INTRODUCTION

Tanzania used to be one of the poorest countries in Africa. Although the country attained a middle income status on 1st July 2020, the majority of grassroots communities have not experienced improvement in their standard of living. Participatory budgeting (PB) is one of the variants of public budgeting geared at community empowerment through fostering the participation of non-elected citizens in the management of public resources (Sintomer, Herzberg, & Allegretti, 2013). PB has rapidly spread across the developing world due to its success in the attainment of participatory democracy (Célérier & Botey, 2015; Sintomer., Herzberg, & Röcke, 2008). The most fundamental point is that countries with such unique participatory public budgeting arrangements are few (see (Aleksandrov, Bourmistrov, & Giuseppe, 2018)). Yet, studies documenting such success, especially in an African context, are inadequate. Tanzania is not an exception. PB has been formally integrated into the public budgeting system in Tanzania since early 2000s. It involves top-down and bottom-up participatory budgetary processes that

allow citizens to make decision on the utilization of public resources. Broadly, PB is being implemented differently across countries following legal, social, political and historical traditions (Aleksandrov & Timoshenko, 2018; Brun-Martos & Lapsley, 2017; Harun, Van-Peursem, & Eggleton, 2015). That serves as the motivation to study PB in the Tanzanian context to contribute to the wider scholarship in participatory public budgeting and democratic processes. Although Tanzania has adopted PB for the past two decades, less is known about its success in the empowerment of local communities. This article addresses the mentioned gaps.

The article has one key question: have marginalized people been empowered through their participation in PB? Other ancillary questions or probing themes include: what are the procedures for PB process in the study area; are procedures for the implementation of PB known to government officials and local communities; do the local government officials and local communities adhere to the procedures of the PB process; has a clear system of documentation and recording keeping of the PB process been established; has the PB process ensured gendered empowerment of local communities; what are the social budgetary structures that facilitate the implementation of PB process; do the existing social budgetary structures empower the local communities to participate in the PB process; do the district budgets emanating from the PB process accommodate the budgetary priorities of the target local communities?

Overall, community empowerment is about mobilization of assets and capabilities of communities to attain increased control of resources, decisions, and information (Islam & Morgan, 2012; Islam., 2016; Narayan, 2002). Khan and Hildreth (2002) suggest that public budgeting has to incorporate political, economic, accounting, and administrative roles. All of the mentioned roles are important in the attainment of community empowerment (see (Islam., 2016; Laverack, 2006)). The political role, as shared by Khan and Hildreth, involves the allocation of scarce resources of a community among multiple, conflicting and competing interests. The economic role involves the redistribution of income and the stimulation of economic growth and development. It also involves promoting employment, combating inflation, and maintaining economic stability. From the accounting perspective, public budgeting provides a ceiling on government spending and makes public budgets legally binding to avoid spending funds beyond the set limits (Khan & Hildreth, 2002). Government spending is important in assuring community empowerment because resources are always scarce.

Structural weaknesses inherent in the majority of governments of the world often times deny marginalized people including women access to key resources (see (Madaha, 2014a, 2014b; Ng, 2016; Sharp, 2003; UNDP, 2005)). The scarce resources are often times captured by the local elites through weak government decision-making processes (see (Islam., 2016; Ng, 2016)). As a managerial and administrative document, public budgeting specifies the ways and means by which public services are provided (Khan & Hildreth, 2002). It also establishes criteria by which public services are monitored, measured, and evaluated (Hyde, 1992). Poor mechanisms for the provision of public services can lead to further marginalization of disadvantaged people (Ng, 2016).

In the same vein, PB is defined and implemented differently across the world because of different contexts (Sintomer. et al., 2008). Day-to-day realities, among other things, reshape the implementation of PB to accommodate difficulties and maintain the quality of practice (Bartocci, Grossi, & Mauro, 2019). Brun-Martos and Lapsley (2017) is of opinion that PB emanates from the developing world but is actively under consideration in many developed economies. According to Ng (2016) PB originate from grassroots movements that involved workers, slum dwellers and peasants. Some studies trace the origin of PB in Porto Alegre, Brazil in 1989 (Célérier & Botey, 2015; Sintomer. et al., 2008).

The implementation of PB is criticized by some past studies: PB serves as a justification for continued domination by powerful elite groups (Célérier & Botey, 2015; Kuruppu et al., 2016) serve as a tool for gaining legitimacy through low level of participation of marginalized people (Uddin, Gumb, & Kasumba, 2011) and maintain oppressive power structures that disempower citizens (Christens & Speer, 2006). Finally, despite PB dialogic intent,

it is implemented in a monologic way and remains an illusion that fails to achieve its community empowerment goals on the ground (Aleksandrov et al., 2018; Harun et al., 2015).

Overall, using Morogoro district council in Tanzania as a case study, the article adds to a new body of literature on the implementation of PB, as a form of dialogic accounting, in context specific locations (see (Aleksandrov et al., 2018)). Morogoro district council is one of the district councils in Tanzania that has been engaging in PB from its onset (i.e. since 2002). PB has been institutionalized in public budgeting across all councils in Tanzania. Details will be provided in the findings section. The next section focuses on the theoretical framework.

2. THEORETICAL FRAMEWORK

As mentioned earlier, PB is one of the recent variants of public budgeting. However, PB is a process and not a theory. As such, a study of PB has to be informed by a particular theory. According to Khan and Hildreth (2002) there is no single theory that can adequately theorise the public budgeting process. Public budgeting is eclectic. In such a situation, public budgeting is dominated by multiple and competing theories. Willoughby (2014) suggests that public budgeting remains an evolving process. That said, it is not easy to explain public budgeting either with one theoretical framework or through one research lens. The next few paragraphs provide a synopsis of some theories informing public budgeting. The section is concluded by a discussion of the theories which have informed this article.

In the early part of the twentieth century, normative public budgeting theories such as the public choice and public finance theories focused on rationalizing the business of government to make governments efficient. Public choice theory focused on attaining government efficiency through individual choice behaviours to constrain government growth. On the other hand, public finance theories advocated for more government spending to realize the greatest possible return for the public (Willoughby, 2014).

The theory of incrementalism was one of the budget theories in the mid-twentieth century. The theory focused on observable proof of trends, sequences, and patterns of events to determine the cause. This was attained through exploring what was being done. Nonetheless, the theory's principles of regularity of relationships, simple decision rules, and narrowness of process failed to analyse complex budgetary processes (Willoughby, 2014). Taking a positivist theoretical line of thought, Willoughby (2014) is of opinion that punctuated equilibrium and real-time budgeting (RTB) are two theoretical perspectives that can serve as viable predictive models of public budgeting in recent times. Punctuated equilibrium points out that partisan control of government, changes in the economy, and the public mood determine budget changes. The theory recognizes the limits of human decision-making. Even though, it allows for shifts in the selective attention to bring about dramatic policy and budgetary changes. One of the weaknesses of the theory is that it requires the collection of many data and accurate analysis of such data to predict the results of complicated interactions among numerous budgeting variables (Jones, Baumgartner, & True, 1998).

Rubin (2010) points out that RTB theory deals with public budgeting complexity by concentrating heavily on timing and the intersection of budget streams. The streams include revenues, process, expenditures, balance, and implementation. According to Willoughby (2014) RTB highlights that budgeting process does not adhere to a particular order. Instead, the mentioned streams overlap affecting one another, each with its timing, budget actors, and context to produce public budgets. Willoughby further highlights that RTB is comprehensive theory in that it treats the budgeting process as nonlinear. The five streams of the public budgeting do not flow into each other sequentially. Instead, they flow together at different times and for different periods.

Although the mentioned public budgeting theories scrutinize important features of the budgetary process, they have overlooked the voices of people that they are meant to serve. Ng (2016) holds the exposition that the demand for budgets to be made accountable to the people they serve, gave rise, albeit separately, to initiatives around Gender Responsive Budgeting (GRB) and PB in 1980s. According to Sharp (2003) GRB, as a public budgeting

theory, focuses on raising awareness of gender issues and impacts; making governments accountable in interpreting gender equality into budgetary commitments; and finally changing budgets and policies to promote gender equality. Sharp emphasizes that participatory processes are central to the achievement of GRB practice. GRB, as shared by Sharp (2003) requires successfully implementation of PB to raise awareness of gender issues and impacts and making governments accountable in interpreting gender equality into budgetary commitments. Gender is not about women only but rather about improving the lives of men and women.

In this context, this article has employed a combination of GRB theory, institutional work theory and dialogic accounting theory to examine PB practices in a sub-Saharan African context and Tanzania in particular. According to Aleksandrov et al. (2018) the combination of the institutional work theory and dialogic accounting theory is complementary in two ways. On one hand, institutional theory focuses on the monologic challenges of institutionalized framings with cumulative nature emanating from a multiplicity of actors. The government of Tanzania has institutionalized a local government structure and a number of actors who are responsible for the implementation of public budgeting. On the other, dialogic accounting theory somewhat overcomes the neglect of power and politics inherent in the institutional theory to promote social emancipation and democratic transformative change (Aleksandrov et al., 2018; Brown, Dillard, & Hopper, 2015). The dialogic accounting theory promotes the inclusion of the voices of marginalized people who are the majority in the Tanzanian context. The dialogic accounting theory overcomes conventional mainstream accounting overwhelmed by values inherent in capitalism (see (Aleksandrov et al., 2018)).

In the same vein, GRB complements dialogic accounting theory through its emphasis on giving voice to the marginalized people. According to UNDP (2005) GRB, as a theoretical framework, calls for public budgeting that ensures the needs and interests of individuals from different social groups are addressed; brings gender awareness into the policies and budgets of government and other agencies; and incorporates the different situations, interests, and needs of both men and women. There is awareness that in particular situations women may need more attention than men. Such budgets also need to combine technical knowledge for equitable policymaking with advocacy and organising to engage with powerful interests and institutions; to recognise the ways in which (mainly) women contribute to the society and economy with their unpaid labour in bearing, rearing and caring for the people in a country.

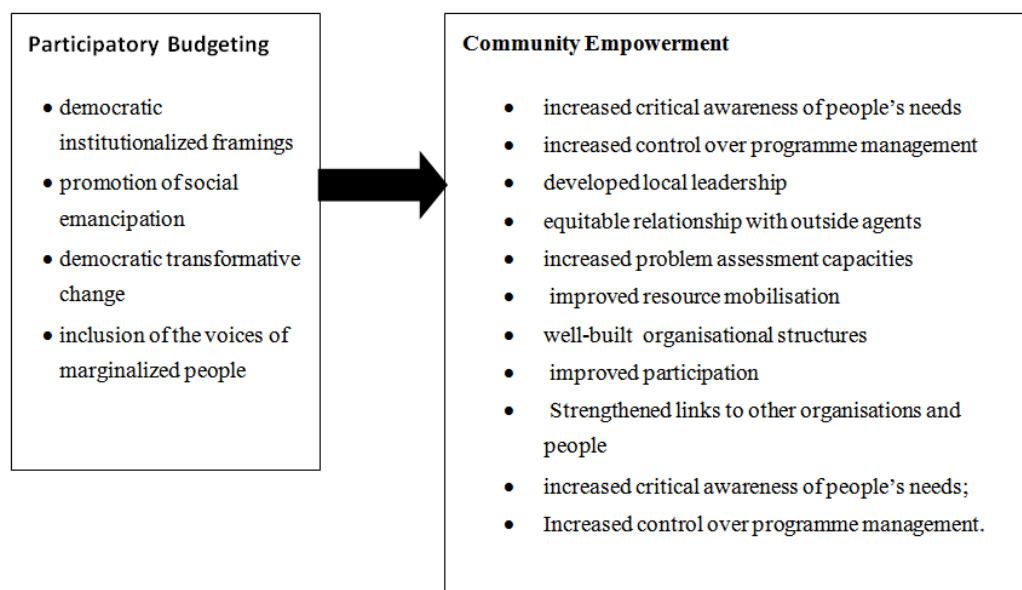


Figure-1. Conceptual Framework.

The mentioned combination of theories has been used to explore the components of community empowerment to inform the study see [Figure 1](#). [Laverack \(2006\)](#) has established nine components of community empowerment which are developing local leadership; creating an equitable relationship with outside agents; increasing problem assessment capacities; improving resource mobilisation; building of organisational structures; improving participation; strengthening links to other organisations and people; increasing critical awareness of people's needs; and increasing control over programme management. Further, PB also takes into consideration the following five criteria: discussion of the financial and/or budgetary dimension; involvement of the municipal council; repetition of the process; presence of some form of public deliberation; and accountability to output ([Sintomer et al., 2013](#)).

3. METHODOLOGY

Before providing details of the methodology, it is worth to provide a synopsis of the Morogoro profile. The profile has been built based on documentary review and key informant interviews at local government offices in Morogoro district. Overall, Morogoro district is located in Morogoro Region, Tanzania. The District is divided into six Administrative Divisions, 31 Administrative Wards, 151 Villages, 746 Neighbourhoods/sub-villages and 68,230 Households. The District has a total land area of 11,731 km². The area is 16.06% of the total Area of Morogoro Region (73,039 km²)¹. The indigenous people of Morogoro Region are of Bantu origin. The Dominant tribes are Waluguru, Wakuti, Wazigua, and Wakwere. Waluguru, Wakaguru and Wapogoro have settled along the mountainous areas of the district. The latest 2012 Population and Housing Census indicates that Morogoro District has a population of 286,248 where male is 140,824 and female 145,424.

The district has been an attraction to a number of immigrant tribes from across Tanzania. The tribes, which have recently immigrated to the district, are Wachaga, Wamasai, and Wapare, from North Tanzania as well as Wasukuma from West Tanzania. Maasai is a nomadic tribe that keeps large number of livestock. They practice free range grazing that requires large proportion of grazing land. The practice leads to a number of conflicts with the other tribes that engage in peasantry. The remaining tribes have immigrated to the District in search of new farmlands. Next paragraphs provide details on the methodology.

The study used a qualitative research design. The main unit of analysis was a district council. An administrative ward and a household served as secondary units of analysis. The budgetary process is framed to associate village, ward and district council government structures. Details will be discussed in the findings section. The study focused on three consecutive budgetary financial years including Financial Year (FY) 2016/2017, FY 2017/2018 and FY 2018/2019.

Overall, the main sources of data were primary and secondary data sources. The primary sources of data included unstructured or in-depth face-to-face interviews of community members and observations of selected development projects. The unstructured interviews were used to gather as much information as needed. The unstructured interviews are meant to allow respondents to give their in-depth opinion without restrictions (see ([Weiss, 1994](#))). Secondary data were obtained from archival records from the field to include memoranda, agenda, minutes of meetings, written reports, district budgets, proposals, and progress reports from the offices of the local government authorities.

The following steps were followed to facilitate the data collection process. First, the author received financial support from Tanzania Gender Network Program (TGNP) to train ten grassroots research assistants who worked with him during the data collection. The research assistants were selected from those who had participated in past similar exercises and had some expertise in Participatory Action Research (PAR). The research assistants were composed of representatives from grassroots level and local government authority with the following representation: five community representatives from Community Based Organization (CBOs), three Ward

¹ Source: National Bureau of Statistics –NBS.

Executive Officers (WEOs) and one Ward Councillor. One journalist from the district also participated in the exercise to share some of findings to the local and national media.

Second, the author invited five heads of departments from Morogoro District Council to serve as key informants. The heads provided some useful data as per the research questions. They also provided some statistics on on-going development projects throughout the district that could be studied. The officials also made some local arrangements with ward field officials residing at selected project sites to provide any support needed during the data collection process. The interaction of the district officials helped the author to select four administrative wards in the district for the data collection.

Third, the author purposively selected four wards out of 31 wards in the district council. The criterion, which guided the selection, was that the wards had to be marginalized ones without adequate public resources. That is, the wards should have partially completed government development projects. The selection was done with the assistance of local government officials who were familiar with all wards in the district. Another criteria, was that the ward had to be among the wards with at least one CBO linked to the national feminist movement in the country. The four selected wards were Mngazi, Mikese, Kiroka and Bwakila chini.

Fourth, using a purposive and snowball sampling procedures, 38 respondents at the selected wards (26 female and 12 male participants) were identified and then interviewed see [Table 1](#). Only one member per a household was selected. Preference was given to women who were disproportionately marginalized across the four wards.

Fifth, the author together with the research assistants collected data for three consecutive days at the selected wards of Bwakira chini, Mngazi, Kiroka, and Mikese i.e from 11/12/18 to 13/12/18. The household interviews were unstructured (in-depth interviews) and lasted for 20 to 40 minutes. Depending on the responses of the interviewees, probe up questions with relevancy to the study objectives were asked. The saturation point (i.e. the point whereby there was no new information being identified) was attained after interviewing 32 (23 females and 9 male) respondents. Even though, the author decided to add additional six respondents to ensure that a saturation point was attained. Data saturation is a qualitative data collection technique originating from grounded theory. Data saturation involves collecting qualitative data until when there is no newer data. Saturation happens when the exercise of collecting fresh data reveals no new properties or insights as per study objectives (see ([Charmaz, 2006](#))). The 32 interviews were all conducted by the research assistants. However, the additional six interviews were conducted by the author to verify the data saturation point. At least, one such additional interview was conducted at each ward. The author moved around with all the research assistants to monitor and provide assistance during the data collection.

Further, the author conducted a brief recap session with each of the research assistants after every interview. The author took some initial notes to document a preliminary picture of the situation. The mentioned procedures allowed the author to determine the data saturation and prepare a preliminary field report. Data collection was conducted at one ward before moving to another ward. Group recap sessions were also conducted before moving to another ward to exchange experience among the team members. The experience was used to improve the data collection in the following ward.

Sixth, a day after the data collection exercise was used for reflections on the preliminary research findings (14/12/2018). The author compiled a brief preliminary Swahili field report and presented initial findings to 11 district officials (5 females and 6 males on 15/12/2018). The feedback session was meant to receive some reactions on the initial findings from the district officials. The reactions were also incorporated into the article. The feedback session was held at Mvuhia town. The town is the capital of the Morogoro district council.

Finally, the preliminary reflection was useful in monitoring the data saturation point. The author and the research assistants continued with the transcription of the data after data collection and feedback sessions. The translation of the Swahili transcripts to English was done by the author. Although the study generates some quantitative data, the large portion of data was qualitative data. That said, author used content analysis to

systematically identifying, classifying, and analysing the gathered qualitative data in line with the study objective and associated themes. The quantitative data was coded and presented in simple tables. The next sections focus on the findings of the study.

4. FINDINGS

4.1. Overview of PB in Tanzania

On 1st July 2020, Tanzania attained a middle income status. However, the majority of grassroots people, as revealed in this study, claim not to have experienced improvement in their standard of life. They are of opinion that they do not fairly benefit from country's resources and that the government needs to be more inclusive. Participatory budgeting seems to be the way forward in the empowerment of marginalized communities for them to benefit from country's resources. Documentary review indicates that there are a number of public budgeting approaches in Morogoro district and the rest of Tanzania. Even though, the dominant public budgeting is PB. A catchphrase for the PB process is Opportunities and Obstacles to Development (O&OD). The participatory approach calls upon citizens to identify opportunities in their local environment and mitigate obstacles that prevent them from utilizing such opportunities. In this regard, the government plays a facilitative role to pave way for citizens to own the development process. Although the study covers three financial years, it is important to note that PB was established in 2002 following reforms in the local governments. The reforms aimed at the decentralisation some of the powers of the Central government to local authorities and local communities (for details see Regional Administration Act No. 19 of 1997 and the Local Government Authorities Act No. 6 of 1999). It must be noted though that PB has not remained static. This study has focused on the existing set up of PB and not its evolution. The evolution process should be a focus of another study.

Within the mentioned milieu, development including the budgeting process has become the responsibility of local communities. Ideally, local communities make budgetary decisions through public meeting at village and street level. Then, prioritization takes place at the administrative ward level before they are submitted at the district level. The views of the local communities are then consolidated by a team of planning experts. The experts submit the budget document to the Central Government before the approval at the National Parliament level.

The second public budgeting approach that exists in the country is Performance Based Budgeting (PBB). The author learned about presence of PBB in some of the health facilities at the selected wards. However, PBB is largely a top-down approach with limited participation of the local communities. According to [Robinson and Brumby \(2005\)](#) PBB refers to the procedures or mechanisms intended to strengthen links between the funds provided to public sector entities and outcomes and/or outputs. In an attempt to improve performance, PBB, as shared by [Robinson \(2013\)](#) uses information to link external or donor funding to results. That is, entities that attain results in line with standards set by the donor, receive more funding. The opposite holds true. [Sterk and Bouckaert \(2006\)](#) acknowledge that PBB initiatives strengthen distributive efficiency and improve operational efficiency. In the same vein, PBB focuses on identifying, implementing and controlling activities to enhance performance through improved efficiency of the public sector. A report published by Collaborative African Budget Reform Initiative ([CABRI, 2013](#)) reports that Tanzania has made considerable progress towards the implementation of PBB. However, the country is far from developing a full functioning PBB. A major weakness of PBB is that it is a Top down approach relying on donor funding. In this way, it lacks community ownership. As such, it does not necessarily promote community empowerment. For that reason, it is out of the scope of this study.

The third public budgeting approach that has been adopted in Tanzania is GRB. Past research, as shared by [Ng \(2016\)](#) highlights that GRB has recently become crucial in the public budgeting process in the world. The present study indicates it is not the case in Tanzania. For instance, although Morogoro district was selected to pilot GRP in 2015, the findings of the study failed to trace presence of mechanisms for the implementation of GRB in the district. Indeed, Tanzania has made some significant efforts towards the attainment of gender empowerment. Yet, the

findings of this study highlight that GRB remains partially institutionalized in the government budgetary structures. The findings are consistent with past research (Madaha, 2014a, 2014b). The implementation of GRB in Tanzania remains at an infancy stage. For instance, the Ministry of Finance instructed central and local government entities to implement GRB in 2015. The entities, among other things, were instructed to identify gender issues in their respective areas by undertaking gender analysis of gender disaggregated data. The measures had limited access because government officials, working at ministries and other government entities, did not possess skills in GRB. At that time, only a few government entities, including Morogoro district, were selected for piloting GRB. The entities were instructed to ensure that financial resources were allocated to activities to bridge the identified gender gaps. The entities were also expected to demonstrate how far they had gone in addressing identified gender gap in their institutional plan and budget but efforts ended up in vain (Ministry of Finance, 2015). Although Ng (2016) highlights that GRB receives some support from national governments, it is not the case at least in the Tanzanian context (Madaha, 2014a, 2014b). In this regard, GRB, as a practice, is a subject of another study. However, GRB is used as one of the theories informing this article (see the section on Theoretical Framework).

Overall, the majority of the respondents have attained primary education. They rely on subsistence peasantry for their livelihood. Further details on the socio-economic characteristics of the respondents from the selected wards are provided in Table 1.

Table-1. Socio-economic characteristic of respondents (N=38).

Description	Other specifications	Frequency	Percentage (%)
Female	Mikese ward	07	68.42
	Bwakira chini ward	07	
	Mngazi ward	07	
	Kiroka ward	06	
	Total	26	
Male	Mikese ward	03	31.58
	Bwakira chini ward	03	
	Mngazi ward	03	
	Kiroka ward	03	
	Total	12	
Education	Primary education	31	81.58
	Secondary education	07	18.42
Main Source of livelihood	Farming	29	76.32
	Petty business	09	23.68

Source: Field survey, 2019.

The following sections present detailed findings. They focus on the structures that facilitate the implementation of O&OD; how PB empowers marginalized people in the water sector and finally, how PB empowers marginalized people in the agriculture sector. The water and agriculture sectors were prioritized by the local communities in all of the selected wards during the O&OD process.

4.2. PB Structures

As mentioned earlier, Tanzania has crafted its version of PB known as Opportunities and Obstacles to Development (O&OD). Key informant interviews indicate that the O&OD is part of government's efforts to restore the spirit of self-reliance, local resource mobilization, transparency and accountability through increased planning, decision-making, implementation and ownership of their development initiatives. Although Morogoro district serves as a case study, O&OD is implemented across districts in the country. Documentary review at the district council office indicates that O&OD is a PB approach aimed at facilitating the bottom-up approach to planning. Ideally, it is supposed to be an intensive consultative process that uses participatory tools such as community

mapping, community meetings and Focus Group Discussions, among others, to come up with comprehensive village and district annual budget plans.

The findings at the selected administrative wards indicate that the O&OD is initiated through public discussions at grassroots level. However, formal consolidation of the budgets starts at the district level. The discussions are initiated at the village level through a public meeting of all villagers. The villagers identify development needs for their village. And then, they arrange the needs in order of priority and submit them to the ward office. Public discussions are useful in PB because they give voice to target populations (see (Brun-Martos & Lapsley, 2017; Sintomer et al., 2013)). However, there were no documented plans found at the village offices in the study area. Instead, the author found some documents that showed the budgetary priorities of all the villages at the offices of the selected wards. The findings indicate that discussions at the village level involve open public meetings that set priorities of the village. The village priorities are then filtered at the ward level through Ward Development Committee (WADC). Specifically, the ward office organise WADC meeting to discuss priorities from all villages in their jurisdiction. The WADC meetings are organised after receipt of all priorities from villages. The committee is composed of village chairpersons, Village Executive Officers, ward experts, Ward Executive Officer and Councillor. The Councillor is an elected official serving as the chairperson of the WADC. The village chairpersons are also elected officials representing their villages. The executive officers and experts are government employees. The Ward Executive Officer serves as the Secretary of the WADC. The WADC meetings set priorities for the entire ward. In this regard, some of the village priorities may be removed. The ward priorities are then submitted to the municipal or district council. The members of the district council are District Council Chairperson, District Executive Director and ward counsellors of wards from across the district council. The District Council Chairperson is elected from among the counsellors in a particular district. District Executive Director is a government employee. The district council has a number of experts who process ward priorities and convert them into a district budgetary document. The experts receive support and guidance from the office of the Regional Administrative Secretary (RAS). The budgetary document is then presented to the district council for approval. There is an annual repetition of the process as framed in PB discourses (see (Sintomer et al., 2013)). Although there is presence of some form of public accountability to the output, the findings indicate that the process remains problematic. Key Informant interviews of accounting officers on the implementation of O&OD painted a problematic picture. One of the key informants mentioned:

We lack the skills to implement O&OD at all. The government has organized workshops to train Village Executive Officers (VEOs) and Ward Executive Officers (WEO) on an improved version of O&OD. At the moment we do not engage in O&OD. We only ask local communities to hold village meetings and identify their priorities. The priorities from all of the villages are then discussed by the Ward Development Committee. Then a few priorities are selected and submitted to the experts at the district council level. However, given the scarcity of funds, the majority of priorities of the local communities are not included in the council budget.

The statement reflects the views of all of the local government officials who served as key informants. For over two decades (since 2002), the author learned that PB has not gone beyond the development of government guidelines into the implementation on the ground. Frontline government officials lack the skills to implement PB. They are also not held accountable for not conducting PB. One of the local government officials said:

The council does not have enough funds to thoroughly conduct O&OD at the village level. However, the local communities hold meetings by themselves and present their priorities to their respective Ward councillors. The councillors are to blame if the priorities are not included in the budget.

The above statement was disputed by two of the councillors who were interviewed in this study. The councillors confirmed that local government officials often present an English budget that they cannot understand. Oftentimes, they are not consulted during the preparation of the district level budgetary document. They only see the budgetary document at the council meeting. That makes it difficult for them to challenge the proposed budget.

Upon the approval by the district council and the office of the RAS, the district budgetary document is submitted to President's Office Regional Administration and Local Government (PORALG). PORALG is headed by a Minister. PORALG consolidates districts budgets from across Tanzania and submits them to the parliamentary for final approval. The findings of the study highlight that the government has developed a web budgeting system (PLANREP) with predetermined goals developed of the Central Government. Local government officials are required to fit their priorities into the readymade template of the PLANREP. In the process, they remove the majority of the district's priorities that do not resonate with those of the Central Government.

Further, the findings indicate that the government uses English to prepare budgetary documents from district to central government level. The documents are prepared in English because some donors support some of the budget interventions. Key informant interviews revealed that the government uses the English language to attract some additional donor funding. However, there was no finding that served as evidence for the usefulness of English in attracting donor funding. Despite the mentioned structural challenges, O&OD has some promising community empowering structures. The structures are explored in the following two sub-sections.

4.3. PB as an Empowerment Tool in the Water Sector

The section focuses on how PB empowers marginalized people in the water sector. The purpose of PB is to produce budgets that respond to the needs of all actors including marginalized people (Brun-Martos & Lapsley, 2017). Documentary review and in-depth interviews highlight that water has always been given high priority during the O&OD process across all selected administrative wards. As of May 2018, only 58.7% of rural inhabitants across Tanzania (i.e. 21,321,500 out of 36,344,509) had access to water within the radius of 400 m as per national standards stipulated in the Water policy of 2002 (Government of the United Republic of Tanzania- URT, 2016; Kamwele, 2018). In many contexts, the local communities do not have access to tap water in their households but they have to walk within a radius of 400 m to access such sources. As per the latest statistics from the District Planning Department², Morogoro district council has 286,248 (65% of the entire population) with accessibility to safe and clean water within the radius of 400m. Although the district requirement for water is 12,881,160 litres (12,881 m³) per annum, there is only 6,140,013 litres (6,140 m³) equivalent to 47.66% available from existing sources. The budget allocated for the water sector is shown in Table 2.

Table-2. Total district budget allocated for the water sector.

Sector/ FY	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Total Budget	28,520,401,191	34,268,036,704	40,843,201,484	41,970,446,508	40,178,463,676	40,467,285,062
Water budget	45,417,000	46,121,994	47,309,000	19,972,500	8,900,000	333,755,000
Percent age share	0.16	0.134	0.12	0.048	0.022	0.773
Balance from previous year	485,691,595	1,144,732,077	2,109,527	659,876,689	34,356,805	152,404,039
Water budget received	1,480,765,299	565,436,119	3,041,764,570	2,696,468,182	1,739,136,673	2,196,726,000
Budget spent	821,724,817	1,708,058,669	2,385,655,288	3,330,703,171	1,621,089,440	2,196,726,000

Source: Field data, Morogoro district council, 2019; National Audit Office (NAO), 2019.

²Accessed on October, 2017

Overall, the voices of the local communities are partially incorporated in the allocation of funds in the district budget. The major decisions on the allocations of funds are centralized at the ministerial level. Contrary to the expectations of the majority of the marginalized people, the funds allocated for the development of the water sector is less than one per cent of the entire district budget exposing key challenges in the sector.

Based on the findings of this research, there are three structural challenges: first, the funds released for the implementation of the development projects in the water sector are not fully spent see [Table 2](#). The structures to ensure smooth implementation at the district level are missing. Second, the funds are not released on time by the treasury. The treasury has been assigned an overwhelming task of collecting and disbursing funds to all councils in the country. In this regards, the treasury fails to disburse the funds on time. Third, the treasury partially releases funds to the districts. Consequently, the districts fail to implement development project in the water sector as planned. The dialogic intent of PB has been explored through an examination of the budgetary structures at the ward level. The study managed to examine budgetary structures for two water projects. The projects are piped water at Bamba-Fulwe water project located in Mikese ward and several water wells located at Mngazi ward. There were no budgetary data for the remaining two selected wards.

4.4. Mikese Ward

The Water User Associations are one of the O&OD structures that serve as platforms to allow the participation of local committees in the implementation of the district budget in the water sector. The findings indicate presence of several Water User Associations responsible for the management of the Bamba-fulwe water project. The study findings highlight that the Bamba-fulwe water project is 98% complete see [Table 3](#). The project supplies water to Fulwe and Bamba villages. Fulwe village has 5954 inhabitants whereas Bamba village has 1656 inhabitants. The government has arranged to pay the construction contractor Tanzanian shillings (Tshs) 226,167,924.70 as final payment. The contractor would then handle the project to the district. The district would in turn handle over the project to the local community and Water User Associations in particular.

Nevertheless, the project, as part of a pre-testing procedure, had been partially handled over to several Water User Associations at the time of the data collection. There were 24 water distribution points at the time of the data collection process.

Table-3. Water Budget for FY 2016/2017 to 2018/2019 at Mikese Ward.

Project name	Quantity	Quantity of functioning	Source of Funds	Planned Budget (Tshs)	Disbursed Funds (Tshs)	Expenditure (Tshs)	Unspent Funds (Tshs)
Bamba Fulwe piped water project	1	1	Central government	2,026,999,029	2,222,384,629	2,182,394,629	168,362,345

Source: Ward Executive Officer and Field Data, 2018.

In short, 18 water points are located at Fulwe village and 6 water points are located at Bamba village. The water points are connected to a “100,000 litres” water tank. The tank receives water from a water source located 21,700 metres in Bamba village. The distance from one water point to another, ranges from 200 metres to 400 metres. The majority of the targeted beneficiaries, contrary to the National Water Policy, have to travel more than 400 metres to access the water points. On average, more than 90% of the targeted households are located more than 400m away from the water points. As such, they spend more than 20 minutes walking to the nearest water point to collect a 20-litre water bucket. Although, water supplied through the project suffices some of the needs within the two villages as per the government policy (provision of water within the radius of 400m), the neighbouring villages in Mikese ward are excluded. According to [National Bureau of Statistics -NBS \(2012\)](#) the ward has 15,569

inhabitants (7,951 men and 7,618 women). For that reason, only 38% water of the inhabitants of the ward have some access to piped water points.

The point most fundamental is that every water point is managed by a Water User Association. The association is composed of five to six members (a chairperson, a secretary, a treasurer and two to three members). The key responsibility of the association is to collect water user fees to meet some of the operational expenses of the water points. The district has put in a place a regulation requiring not less than 50% of women representation in such associations. The district has also set regulations to provide water free of charge to the disabled people, pregnant women, women with under five children, the elderly, and the ill.

The Water User Associations face a number of challenges. First, there is presence of on-going conflicts between the associations and village authorities. The main reason, as highlighted by the findings, is that the village authorities unlawfully demand access to water user fees. The associations are autonomous and have the mandate to manage the water points without interference from the village authorities.

Second, some villagers have expectations that the Water User Associations should not charge water user fee and that water should be provided to all household free of charge. However, the findings of this study have made known that the government has other priorities and cannot provide such services to all inhabitants of the district free of charge. Besides, Water User Associations need those contributions for the operational maintenance of the water points.

Finally, the leaders of the Water User Associations have inadequate skills on conflict resolution as well as financial and recording keeping. Lack of such skills interferes with sound management of such projects. There are, among other things, frequent conflicts between water user associations and community members as summarized in the following statement:

“There has been disagreement between the Fulwe village authorities and the water district engineer on the water source. Likewise, there are frequent conflicts between the water user association and the village government because the village government wants to control the water source.” (Ward Executive Officer, Fulwe village, Mikese ward, December 2018)

The water user associations are institutionally designed to eliminate such conflicts. The village government authorities are legally required to respect the mandate given to the associations. The sharing of the findings during the feedback session (see the methodology section) played a key role in bringing to light such conflicts to the district management who in turn started to take some measures to address the challenges.

4.5. Mngazi Ward

At the time of the data collection, the district council had not managed to implement projects that supply piped water to Mngazi ward. For that reason, the study focused on one of the villages called Mngazi village to explore the participation of local committees in the management of water sources. Overall, there are 679 households and 2616 inhabitants at Mngazi village. The village relies on water wells and River Mngazi for their water needs. At the time of data collection, the village had 11 water wells. An organization called SEMA constructed two water wells in the FY 2014/2015. GTZ constructed nine water wells in 1984 see Table 4.

Table-4. Water Project at Mngazi village for FY 2017/2018.

Project name	Quantity	Quantity of functioning	Source of Funds	Planned Budget (Tshs)	Disbursed Funds (Tshs)	Expenditure (Tshs)	Unspent Funds (Tshs)
Water wells	11	6	Donors (SEMA and GTZ)	NA	NA	NA	NA

Source: District Water Engineer and Field Data, 2018.

Again, the O&OD structures responsible for the management of the wells are Water User Associations. The findings disclose that poor management by the Water User Associations failed to maintain seven out of existing eleven water wells. Although the village had been prioritizing increased access to water during O&OD budgetary meetings, the village has not received any funds from the government for the development of water projects since 1980s. The challenge is further explained by one of the beneficiaries as paraphrased in the following statement:

“The scarcity of water makes us live in inhumane conditions. At the moment, there is one water borehole at the village that provides fresh water. The borehole is the only source that is meant to supply fresh water to more than 4000 villagers. Other boreholes provide salty water that is unsuitable for human consumption. The queues at the water source are oftentimes long. Some of the villagers opt to go and fetch water from River Mngazi. However, the water fetched from the river is unsafe especially during heavy rainfall season. There are always outbreaks of waterborne diseases that affect the mass” (Treasurer, Water User Association, Mngazi village, Mngazi ward, December, 2018).

Although the district council set aside some funds to provide water to the entire district, the statement above highlights that the allocated funds are inadequate and do not cover the entire district. More importantly, the Water User Associations, as O&OD structure at the village level, lack managerial skills. The weakness has led to failure of the project. In sum, there are some elements of PB through O&OD but local community members do not have control of the budgeting process in the water sector.

4.6. PB as an Empowerment Tool in the Agriculture Sector

The section presents findings in PB practices, within the agriculture sector, to highlight how PB empowers marginalized people. Documentary review and in-depth interviews highlight that agriculture is a key priority that has always been brought up, through the O&OD process, by the local communities across all villages in the council at least since 2012. The district budget for the agriculture sector is shown in Table 5.

Table-5. Budget allocation in the agriculture sector.

Financial Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Total Budget	28,520,401,191	34,268,036,704	40,843,201,484	41,970,446,508	40,178,463,676	40,467,285,062
Agriculture budget	67,522,000	88,351,137	73,151,000	21,662,000	48,898,000	162,394,000
Percentage share	0.24	0.26	0.18	0.05	0.12	0.40
Balance from previous year	753,756,817	488,882,027	77,599,220	1,009,000,000	0	0
Agriculture budget received	201,666,000	16,000,00	1,009,000,000	27,126,000	0	0
Agriculture budget spent	466,540,790	301,652,978	77,599,220	1,036,126,000	0	0

Source: Field data, Morogoro district council, 2019; National Audit Office (NAO), 2019.

Although the agriculture sector is the backbone of the district, it is allocated less than 0.5% of the entire district budget. Although the voices of the local communities are brought up through the O&OD, they receive inadequate consideration in the public budgeting process. For instance, there were cases where the Central Government had released funds for the sector completely. Overall, the budget see Table 5 faces a number of structural challenges that are going to be discussed shortly.

Concerning the budgetary structure, in an attempt to boost the agriculture sector, the study findings indicate that the district has adopted a top-down approach to boost agricultural production. The district has given priority

to increasing number of farmers trained on agronomic practices, increasing paddy productivity through irrigation scheme, raising beef production and increasing fish production. The author conducted field visits at agricultural development projects located in three administrative wards including Mikese, Kiroka and Bwakila chini wards. The agricultural development projects at the mentioned wards are discussed in the following subsections. The O&OD budgetary structures for the agriculture sector are Community Cereal Banks (CCBs) and producer or farmers groups. Details on the structures will be covered in the following subsections.

4.7. Mikese Ward

The author explored CCBs that were constructed by the donor community in collaboration with local communities. CCBs own warehouses for storing cereals and other agricultural produce. The CCBs, as O&OD PB social structures, serve as platforms to allow local people to participate in the implementation of the agriculture budget. The CCB project at Mikese ward was a participatory one aimed at allowing the communities full ownership of the CCBs. The study findings highlight that peasants store their agriculture produce at the CCB and sell them during high price seasons. The CCB at Mikese ward is managed by a group of community members known as *Longeni* group. The group had been led by 14 male members from 2009 to around August 2018. The number of members doubled to 28 following a unanimous decision of the group members to grant membership to their female spouses. The group was registered under Societies Act CAP 337 R.E. 2002 on 12th November 2008 with registration number SA. 16117. The group has membership to MVIWATA, which is an apex national organization for the peasants in Tanzania.

The Group has also been issued with a certificate of recognition by Morogoro district council. The certificate number is MDC/EG/468. The certificate was issued on 31 July 2018. The group sought for recognition from the Morogoro district council to gain some support from the council. Yet, the leaders of the group continue to complain that they have not received any support from the council other than paying annual filing fees. The main challenge that the group faces is that the warehouse and the associated infrastructure is worn out. The findings exposed that the government has never provided funding to assist in the maintenance of the warehouse from the time it was constructed. Key informant interviews revealed that the government refused to offer the support required due to shortage of funds. The only support that the CCB managed to receive after its completion was offered to them by the Agricultural Council of Tanzania (ACT) in 2009 see Table 6. ACT is an agricultural private sector apex organization in Tanzania that unites stakeholders in the sector including farmer groups, farmer associations, cooperatives, companies, and institutions.

Table-6. Community Cereal Bank, Fulwe, Mikese ward.

Planned warehouse materials	Purchased warehouse materials	FY for Receipt of funds	Contribution by Agricultural Council of Tanzania (ACT)(Tshs)	Community contribution (Tshs)	Planned Budget (Tshs)	Disbursed Funds (Tshs)	Expenditure (Tshs)	Unspent Funds (Tshs)
N/A	Assorted	2008/2009	590,000	185,000	N/A	775,000	775,000	0

Source: Field Data, 2018 and Longeni Group.

In such circumstance, as highlighted by the study findings, it has been extremely difficult for the group to function effectively and efficiently. The revenues gathered by the Cereal Bank are inadequate to support the needed maintenance of the warehouse. The main sources of income are members' contributions and cereal storage fees from members and non-members. Members contribute one bag of maize per year as membership fees. Although the members of such CCBs managed to form a network with other CCBs, all of the banks face similar challenges. The

CCBs envision running the banks commercially. The CCBs need some funds to purchase cereals in large quantities for the market. They also need funds to train farmers to engage in large-scale commercial agricultural production.

The situation has been made worse by the withdrawal of the government from free provision of quality seeds through the voucher system. Consequently, the farmers use poor quality seeds produced from their farms. For that reason, they end up failing to produce quality cereals that are competitive in the market. In sum, the CCBs need some funds to be in a position to provide some initial payment to the farmers who bring cereals for storage. The second payment can be made after the bank sells cereals during pick prices. The capital is also needed for the bank to provide the farmers quality seeds for them to produce first grade cereals.

The other challenge is that the farmers who store their cereals in the warehouse have complained of relatively expensive storage expenses. A customer is required to pay Tshs 3000 per 100 kgs bag per year. The storage fees are utilized for operational expenses including payment of security guards who ensure security of the cereals stored in the warehouse. Further, the findings highlight that the leadership of the CCB lack skills in cereal storage and record keeping in line with government regulations. Government experts located at the capital of the district do not have a reliable means of transportation. In this case, the experts fail to visit the warehouse to provide some capacity building training. Overall, the findings highlight that the CCB has the potential to improve PB and empower communities. Sadly, the district budget for the most part does not tally with the needs of the local communities to provide such support.

4.8. Bwakila Chini Ward

Through O&OD the local communities at the ward prioritized market for agricultural produce. In turn, the local council experts proposed establishment of a CCB. The intervention was initiated through construction of a cereal warehouse for the farmers to store their produce and sell them during high price season. The author managed to observe an on-going construction of the warehouse at Mbande village in Bwakila chini ward. Given the dialogic intent of CCBs, the author decided to track progress of the project. The visit at Mbade village followed a similar visit at Fulwe village, Mikese ward. The author noted that the warehouse at Fulwe village was old and worn out. Local government officials at the village were of opinion that the warehouse requires minor renovations. They were also of opinion that it was inefficient to engage in the construction of a new warehouse in the ward as opposed to renovate the old one. The official suspected corruption is the main driver of the project. If the view holds true, the district would have spent fewer funds to renovate the old warehouse.

Overall, the Morogoro district council planned to spend Tshs 56,855,100 from its own local revenues (as opposed to those from the Central Government) for the construction of a cereal warehouse at Mbade village. The council had already disbursed Tshs 40,000,000 see Table 7. Even though there were some key delays in the disbursement of the funds by the council. The budget for the construction of the warehouse was approved in the FY 2016/2017. Consequently, the construction of the warehouse started in September 2018 in the FY 2018/2019 delaying the completion significantly.

Table-7. Community Cereal Bank, Fulwe, Mikese ward.

Planned number of buildings	Quantity of buildings under construction	Source of Funds	Planned Budget (Tshs)	Disbursed Funds (Tshs)	Expenditure (Tshs)	Unspent Funds (Tshs)
1	1	Morogoro district council	56,855,100	40,000,000	23,000,000	17,000,000

Source: District Agricultural and Livestock Officer and Field Data, 2018.

Overall, there is lack of reliable market for the cereals produced by the farmers in the village. CCBs may be important in offsetting negative forces of the market economy. The farmers rely on exploitative middlemen who

often times underpay them for their harvest. An effective use of the cereal storage house may help in offsetting lower prices given to them by the middlemen. For an effective use of the warehouse, farmers need to form and register farmers' groups. Nonetheless, the farmers are of opinion that the registration for the groups is not affordable. The farmers are required to pay a registration fee of Tshs 50,000 to the district council. However, experience from the previously discussed case, the fees may not be helpful to the farmers.

The final challenge that the farmers who are going to be members of the storage warehouse face is inaccessibility to agricultural implements. Contrary to the needs of marginalized people, the government no longer budgets for the voucher system. The system was geared at delivering subsidized agricultural implements to poor and marginalized smallholder farmers. The farmers have to purchase those implements from the private suppliers. Not surprisingly, the prices are no longer affordable. Besides, the private suppliers do not supply the agricultural implements in quantities needed by the farmers. Again, CCBs can enable farmers to increase their bargaining power and purchase the implements at discounted rates.

4.9. Kiroka Ward

Given the on-going climate change that leads to changed rainfall patterns and extended drought periods at Kiroka ward and at the rest of Tanzania, hand hoe rain fed agriculture is no longer reliable. Irrigation is the way forward for increased production in the agricultural sector. The author decided to track progress of a rice irrigation scheme at Kiroka village. The findings of the study highlight that the project covers three villages known as Kiroka, Bamba and Kiziwa villages. The scheme supplies water to the farms every three days. Each farmer with a quarter an acre of plot contributes Tshs 40,000 annually, which is paid to Wami/Ruvu Basin Water Authority (WRBWO). The farmers also rent the plots for price ranging from Tshs 80,000 to Tshs 100,000 per year. The O&OD budgetary structure at the irrigation schemes are Farmers or Producers' Groups. Although the farmers have formed a group known as UWAIKI, the project continues to be mainly managed by Morogoro district council.

The project was launched in 2004. The project was 70% complete at the time of data collection. The completion of the project had been delayed for over 15 years following partial and delayed funding by the Central Government and other stakeholders. The District Council had spent project funds worth Tshs 1,218,485,000 out of planned Tshs 1,550,000,000 see Table 8. The in kind contribution of Community members on the project is worth Tshs 8,000,000 since the inception of the project. The project has 14 water points that supplies water across previously mentioned villages of Kiroka, Bamba and Kiziwa. The project envisions to raise production of rice per hectare from 40 bags (100 kgs each bag) to 60 bags of rice per hectare.

Table-8. Rice Irrigation Scheme at Kiroka ward.

Planned number of irrigation schemes	Irrigation scheme under construction	% of completion	Source of Funds	Planned Budget (Tshs)	FY	Disbursed Funds (Tshs)	Expenditure (Tshs)	Unspent Funds (Tshs)
1	1	70	ASDP and DIFD	1,550,000,000	2004/2005	550,000,000	550,000,000	0
					2007/2008	160,000,000 (in two installments of 30,000,000 and 130,000,000)	160,000,000	0
					2009/2010	368,485,000	368,485,000	0
					2012/2013	140,000,000	140,000,000	0
					Grand Total			

Source: District Irrigation Officer, Morogoro District Council, December 2018.

Overall, the district has not transferred the ownership of the irrigation scheme to the farmers groups. One of the main reasons is that the project has not been completed. Prolonged ownership of the project by the government

interferes with its dialogic intent aimed at empowering the local communities. The O&OD process has been sabotaged. The sabotage is not good for PB. There are other challenges that need to be addressed to ensure successful implementation of the O&OD process. First, partial, and delayed funding of the project has delayed completion of the project for the past 15 years. There is a need for the government and other key stakeholders to fund the project fully and handle it to the local communities. Second, climate change and extended droughts in particular, have reduced the amount of water available for irrigation during the dry season. The reduction of water levels is also contributed by increased human activities at the water source. One of the key informants gave the following statement in relationship to the challenges:

“The irrigation scheme is in danger because of increased human activities at the water source. It would have been better, if the government set aside additional funds to construct a water dam to ensure increased availability of water for the scheme. The council should not only rely on the central government and donors but it should set aside some funds from its own revenues. Delayed and partial funding from the Central Government has affected the performance of the project seriously. The measure should be accompanied with campaigns targeting communities on importance of preserving water sources to make the project sustainable. The council also needs to provide us with a motor vehicle for us to be in position to monitor the project more frequently.”

(Remijo Mpagawa, Ag DAICO, Morogoro DC, Mvuha, December, 2018).

Other challenges include unaffordable rice seeds, inadequate water for irrigation, unaffordable agricultural implements, removal of the voucher system that increases the burden to marginalized farmers, weak rice producers' group (UWAKI), high rent for the plots and unreliable market for the rice. The next section focuses on discussion and concluding remarks.

5. DISCUSSION AND CONCLUDING REMARKS

Using Morogoro district as a case study, the study has highlighted that Tanzania has crafted a context specific PB approach with a potential to empower local communities. The approach is known as O&OD. Some of the five criteria for PB (see (Sintomer et al., 2013)) have indeed been observed. Community empowerment has happened because participatory budgetary structures have been institutionalized within the government. The structures are designed in such a way that they accommodate participation of local communities in the budgetary process. The findings are in line with some dialogic accounting literature emphasizing that PB can be implemented in a monologic way through formal structures, despite its dialogic intent (see (Aleksandrov et al., 2018; Harun et al., 2015)).

Specifically, the study discloses presence of participatory social structures that support the implementation of O&OD and labelled them as “budgetary social structures.” The budgetary social structures include user committees, producers' or farmers' group, Community Cereal Banks (CCBs), village public meetings, ward development committee (WADC) meetings and district council meetings. The user committees (such as Water User Associations), producers' groups and CCBs serve as platforms for the local committees to participate in the implementation of the O&OD process. The remaining structures including village public meetings, ward development committee meetings, and district council meetings serve as platforms for airing out views of marginalized people, formulating priorities and processing decisions of the local communities. The mentioned budgetary structures create a room for community empowerment (see (Aleksandrov et al., 2018; Harun et al., 2015)). Based on the mentioned findings, it may be beneficial for the government and other development stakeholders to strengthen such structures and use them to accommodate the dialogic intent of O&OD process (see (Sintomer et al., 2013)). In so doing, some of the voices of the marginalized people can be accommodated in the budgetary process. The present study found that the O&OD approach is being implemented differently following legal, social, political and historical traditions that exist in the country. The finding is consistent with the past research. Past research has identified that PB is not universal and it is practised differently across the world (see

(Brun-Martos & Lapsley, 2017)). An explanation for the finding is that there is no need for a universal “one size fits all” PB approach.

The adoption of O&OD is also in line with the local government reforms aimed at decentralising some of the powers of the Central government to local authorities and local communities. The findings highlight that O&OD has been framed as a dialogic accounting procedure (see (Aleksandrov et al., 2018)) to institutionalize the local government reforms in line with the government aspirations to devolve decision-making powers to the local communities.

The study findings also provide further insights into the challenges associated with the implementation of PB in a developing country. First, the PB process experienced some difficulties in creating district budgets that tally with the needs of the local communities. In this sense, the dialogic intent of PB is somewhat curtailed (see (Aleksandrov et al., 2018)). Second, despite presence of a PB structure with the potential to empower local communities, the findings further indicate that the structures are underutilized. The findings further dispute conventional criticism on PB highlighting that PB serve as a justification for continued domination by powerful elite groups; serve as tool for gaining legitimacy through low level of participation of marginalized people; and serve as oppressive power structures that disempower citizens (see (Célérier & Botey, 2015; Christens & Speer, 2006; Kuruppu et al., 2016; Uddin et al., 2011)). Even though, the underutilization of O&OD structure, suppresses the voices of marginalized people. The practice of suppressing the voices of the local communities in the allocation of resources contradicts PB. PB is meant to allow citizens to decide how public resources are to be utilized (see (Brun-Martos & Lapsley, 2017; Sintomer et al., 2013)).

Third, the PB is curtailed by overreliance on external support. The budget largely relies on funds from the government which promotes consultative participation of local communities in the budgetary processes. The district council and the Central Government have predetermined priorities that are not necessarily in line with those of the local communities. There is wider evidence on similar contexts elsewhere (see (Brun-Martos & Lapsley, 2017; Sintomer et al., 2013)). For that reason, the experts at the local council level tend to interpret the priorities of the local communities to fit them into those of the Central Government. The existing government structures make the experts accountable to the Central Government and not local communities. Based on the findings, local communities need to rely on locally available resources to attain their local goals.

Fourth, there are some key structural challenges at local government and community level that lead into underutilization of PB. Participatory budgetary structure responsible for the implementation of the budget at the local community level, do not receive the needed collaboration from local government. Although participatory budgetary social structures facilitate the participation of local communities in the implementation of public budgets, local governments are designed in such a way the majority of local communities can only participate at a low level of consultative participation. The findings are consistent with previous research (see (Uddin et al., 2011)). The local and central governments maintain the full control of the remaining stages of the public budgeting process (see (Sintomer et al., 2013)). The findings imply that local governments can gradually serve as an extension of oppressive power structures of the Central Government that disempower citizens (see (Christens & Speer, 2006)). Besides, the structures which have been developed to facilitate participation of the local communities have some structural weaknesses leading conflicts among the key stakeholders. The situation in Tanzania somewhat reflects that in Russia whereby the translation of PB has become problematic (Aleksandrov et al., 2018). Nevertheless, the PB process, through the O&OD approach, has served as a powerful tool in the identification of the priorities of the local communities.

In sum, if the government commits to effective implementation of the existing set up of the PB process allowing full participation of local communities at all levels, the dialogic intent aimed at the empowerment of local communities can be attained. In this respect, the study is consistent with some dialogic accounting literature, emphasizing that PB can be implemented in a monologic way using existing bureaucratic structures to attain some

of its dialogic intent (Aleksandrov et al., 2018; Harun et al., 2015; Heller & Rao, 2015). Further studies on the subject should focus on other Sub-Saharan countries to examine how PB empowers or disempowers local communities in such countries. As a way forward, Célérier and Botey (2015) state that there is a need for constant vigilance and activism from non-ruling elites to increase effectiveness of the PB processes. PB, as shared by Célérier and Botey, can serve as concrete alternatives in favour of the marginalized and oppressed within the neoliberal context and in so doing contribute to attainment of equality (Ng, 2016; Sharp, 2003).

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