# THE LINKAGE BETWEEN SOCIAL ACCOUNTABILITY AND POVERTY IN LOCAL GOVERNMENT AUTHORITIES IN TANZANIA

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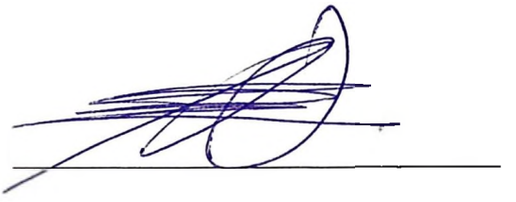
## ABSTRACT

The concept of social accountability is a bit new, studies on it are few and literature on its relationship with poverty alleviation, especially in Tanzania is scanty. The objective of the study was to establish the relationship between social accountability and poverty in the selected local councils in Tanzania. Specifically, the study sought (i) to describe and document the forms of social accountability in the selected local government authorities (ii) to determine the status of social accountability among the selected LGAs, (iii) to examine public perception of social accountability in their councils, and (iv) determine the link between social accountability and poverty indicators of the selected LGAs. The study used a cross-sectional research design and combined both qualitative and quantitative approaches. Primary data were collected through questionnaire survey, key-informant individual interviews and personal observations. Secondary data were obtained from reports and documentation from researched sources. Whereas secondary data were analyzed through Ethnographic Content Analysis (ECA) and Policy and Budget Analysis (PBA), the primary data were analyzed for correlation, regression and variation through a multinomial logistic model. The findings show social accountability is strongly linked to poverty levels in the councils; and that strengthening it can have strong impact in poverty reduction ($p = 0.05$). The study conclude that social accountability have direct impact to the poor people in Tanzania especially through its impact on planning, resource use and empowerment of local population; that is, changing the ease of getting access to resources and delivering services that brings the biggest reduction in sustained poverty of communities; improve governance and community empowerment; and improve citizen's access to information and essential public services. The study recommends creation of enabling environment for civic groups' to effectively implement social accountability initiatives including improvement in the legal basis of civic groups' participation within institutions of public sector oversight; and well-defined procedures for encounters

between citizens and public sector actors in the meetings. And that for a public institution to benefit most of the citizen's accountability seeking initiatives, participatory mechanisms, have to be institutionalized to ensure participation of poor people and make the administration accountable.

## DECLARATION

I, ALBANIE MATHEW MARCOSSY, 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.



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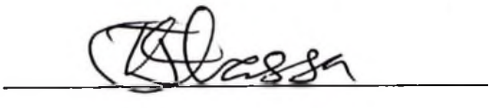

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## DEDICATION

To my family - Flora, Fred and Doreen, my mother, WanaMgweno, and the rights seeking initiatives to which this lesson is an asset.

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| | |
|---|---|
| A-CBG | Agriculture Capacity Building Grant |
| ANGOZA | Association of Non-Governmental Organizations of Zanzibar |
| ANSAF | Agriculture Non-State Actors Forum |
| ASDP | Agricultural Sector Development Programme |
| ATI | Access to Information |
| CAADP | Comprehensive Africa Agriculture Development Protocol |
| CAG | Controller and Auditor General |
| CBMS | Capacity Building Management System |
| CBO | Community Based Organization |
| CGEM | Computable General Equilibrium Models |
| CIT | Council level (SAM) Implementation Team |
| CPW | Citizens' Parliament Watch |
| CSA | Center for SA |
| CSC | Community Score Card |
| CSO | Civil Society Organization |
| DADG | District Agriculture Development Grant |
| DADP | District Agriculture Development Plan |
| DALDO | District Agriculture and Livestock Development Officer |
| DC | District Commissioner |
| DCC | District Consultative Committee |
| DED | District Executive Director |
| DLSU | De la Salle University |
| DS | Divisional Secretary |
| ECA | Ethnographic Content Analysis |

| | |
|---|---|
| FAO | Food and Agriculture Organization of the United Nations |
| FBO | Faith Based Organizations |
| FGD | Focus Group Discussions |
| GDP | Gross Domestic Product |
| GEA | Global Energy Assessment |
| HBS | Household Budget Survey |
| HDC | Handeni District Council |
| HDI | Human Development Index |
| HIPC | Heavily Indebted Poor Country |
| IBPA | Independent Budget and Policy Analysis |
| ICT | Information Communication Technology |
| IDASA | Institute of Democracy for South Africa |
| IIASA | International Institute for Applied Systems Analysis |
| IWS | Improved Water Source |
| JICA | Japan International Cooperation Agency |
| KADERES | Karagwe Development and Research Services |
| KCS | Kiteto Civil Society Forum on Poverty Reduction |
| KDC | Kiteto District Council |
| KNC | Kibaha Network of CSOs |
| KTC | Kibaha Town Council |
| LGA | Local Government Authority |
| LGPMS | Local Government Performance Monitoring System |
| LGRA | Local Government Reform Agenda |
| LGRP | Local Government Reform Programme |
| LHRC | Legal and Human Rights Center |
| MCC | Mwanza City Council |

| | |
|---|---|
| MDA | Ministries Departments and Agencies |
| MDGs | Millennium Development Goals |
| MDGR | Millenium Development Goals Review |
| MKUKUTA | *Mkakati wa Kukuza Uchumi na Kupunguza Umasikini Tanzania* |
| MoFEA | Ministry of Finance and Economic Affairs |
| MP | Member of Parliament |
| MPI | Mwanza Policy Initiatives |
| MTEF | Medium Term Expenditure Framework |
| NACOPHA | National Council of People Living with HIV/AIDS |
| NBS | National Bureau of Statistics |
| NGO | Non Government Organization |
| NPES | National Poverty Eradication Strategy |
| NPMSC | National Poverty Monitoring Steering Committee |
| O&OD | Opportunities and Obstacles to Development |
| OECD | Organization for Economic Cooperation and Development |
| PB | Peoples' Budget |
| PCCB | Prevention and Combating of Corruption Bureau |
| PEDP | Primary Education Development Programme |
| PEIP | Poverty Eradication Initiative Programme |
| PETS | Public Expenditure Tracking Survey |
| PF | Policy Forum |
| PHSDP | Primary Health Sector Development Programme |
| PMO-RALG | Prime-Minister's Office - Regional Administration and Local Governments |
| PMS | Poverty Monitoring System |
| POP | Population Programme |

| | |
|---|---|
| PPA | Public Procurement Act |
| PPM | Participatory Performance Monitoring |
| PRSP | Poverty Reduction Strategy Paper |
| PSA | Public Services Act |
| PSC | Public Service Commission |
| QIA | Question-Information-Analysis Tools, |
| RBA | Rights Based Approach |
| RC | Regional commissioner |
| RCC | Regional consultative committees |
| RS | Regional secretariats |
| RUDI | Rural Development Initiative |
| SA | Social Accountability |
| SAGCOT | Southern Agricultural Growth Corridor of Tanzania |
| SAM | Social Accountability Monitoring |
| SAP | Structural Adjustment Program |
| SAud | Social audits |
| SPSS | Statistical Package for Social Scientists |
| SRS | Simple Random Sampling |
| TAS | Tanzania Assistance Strategy |
| TASAF | Tanzania Social Action Fund |
| TCDD | Tanzania Coalition on Debt and Development |
| TDFT | Tabora Development Foundation Trust |
| TEN/MET | Tanzanian Education Network/Mtandao wa Elimu Tanzania |
| THDR | Tanzania Human Development Report |
| TPMM | Tanzania Poverty Monitoring Masterplan |
| TSC | Teachers Service Commission |

| | |
|---|---|
| TSH | Tanzania Shillings |
| TWGs | Technical Working Groups |
| UDC | Urambo District Council |
| UNDP | United Nations Development Programme |
| UNICEF | United Nations Children's Fund |
| URT | United Republic of Tanzania |
| VPO | Vice-Presidents Office. |
| WDC | Ward Development Committee |
| WB | World Bank |
| WEO | Ward Executive Officer |
| WSDP | Water Sector Development Programme |

# CHAPTER ONE

## 1.0 INTRODUCTION

### 1.1 Background Information

The history of Poverty is as old as the human history, but its meaning has changed through time. In the olden days, most people were poor, and this was accepted as natural and unavoidable. The current understanding, on the contrary, is that the condition of poverty is unacceptable, and that it should be eradicated. This study investigates the impact of SA as an aspect of governance that links and inter-links the other aspects of development and governance in poverty reduction. SA refers to the wider range of citizen actions to hold the state to account, as well as actions on the part of government, media, and other actors that promote or facilitate these efforts. SA strategies and tools help empower ordinary citizens to exercise their inherent rights to hold governments accountable for the use of public funds and how they exercise authority.

According to the Word Bank (2006), there is growing recognition both among governments, donors and the civil society that citizens and communities have an important role to play with regard to enhancing accountability of public officials, reducing corruption and leakage of funds and improving public service delivery. As a result, Social Accountability (SA) has become an attractive approach to both the public sector and civil society for improving governance processes, service delivery outcomes, and improving resource allocation decisions.

A number of definitions are emerging on SA. The World Bank (2004) defines SA as an approach towards building accountability that relies on civic engagement, i.e., in which it is ordinary citizens and/or civil society organizations who participate directly or indirectly

in exacting accountability. In 2006, the World Bank defined SA as the broad range of actions and mechanisms that citizens can use to hold the state to account as well as actions on the part of government, civil society, media and other actors that promote or facilitate these efforts. According to the Business Dictionary (2014) SA is the "measure of an organization's state of being mindful of the emerging social concerns and priorities of internal and external stakeholders (community, employees, governmental and non-governmental organizations, management, and owners)". It is reflected in the organization's verifiable commitment to certain factors (which may or may not be tied directly to its processes) such as (1) willing compliance with employment, health and hygiene, safety, and environment laws, (2) respect for basic civil and human rights, and (3) betterment of community and surrounding environment. A social compliance programme is usually based on adherence to rules of SA, established by certified conformity to standards such as SA8000.

Over the last decade, numerous examples have emerged that demonstrate how citizens defined SA and how they can make their voice heard hence effectively engage in making the public sector more responsive and accountable. There is considerable difference of opinion as to how narrowly or broadly the concept of accountability should be defined. Some see accountability as an essentially ex-post phenomenon while others argue that principles of accountability should be applied before, during and after the exercise of public authority (Ackerman, 2004). Some observers emphasize a distinction between government responsiveness versus government accountability while others understand them as going hand in hand (World Bank, 2006). This research, for both conceptual and practical reasons, adopts a broad definition of accountability as defined by the World Bank (2006). And that SA is about affirming and operationalizing direct accountability relationships between citizens and the state. SA refers to the broad range of actions and

mechanisms beyond voting that citizens can use to hold the state accountable, as well as actions on the part of government, civil society, media and other societal actors that promote or facilitate these efforts.

Lack of SA leads to poor governance and poor development hence poverty (URT, 2007). According to the right-based approach to development, democratic nations are committed to the promotion of social justice. The approach to social justice is based on the view that all human beings have equal dignity and an equal claim to the (National) resources and what they need to exercise their fundamental human rights and capabilities. If a society does not guarantee these rights and capabilities at an appropriate level it cannot claim to be a just society, whatever its level of material wealth (development) (Carmen *et al.*, 2004). Promoting SA enhances good governance which result into greater public participation and the realization of Human rights and their capabilities. According to URT (2005) this is the basis for sustainable development.

Tanzania as a democratic country, and by virtue of being a signatory to the UN Charter and the Universal Declaration on Human Rights, is legally and constitutionally committed to the progressive realization of, among others, political and civil rights and socio-economic rights to health-care, education and social welfare within her available resources. So the International Covenant on Economic Social and Cultural Rights commits Tanzania to the progressive realization within available resources of the rights to health, education, and social security, as well as the right to an adequate standard of living (food, clothing and housing) and the continuous improvement of living condition. According to South Africa's Center for SA (CSA), in instances where states have limited resources available to address the right to health, housing, food and so forth, the State has a duty to show that all its available resources - including those obtained through

international assistance are used as effectively as possible to fulfill these rights – hence SA (CSA, 2001).

Tanzania, as with other developing countries, has been struggling to reduce poverty. One of the interventions has been the introduction and implementation of social and economic policies which address the issue of poverty both at national and individual levels. This has involved state intervention in education, health, water supply and other social services, and the creation of an enabling environment for private sector investment in productive sectors.

According to UNDP (2013) the revived prominence of accountability stems from the increasing numbers of development scholars and practitioners who, over the past decade, have argued that there exists a relationship between accountability and different social actors and that this is central to improving service delivery and to making policy and planning processes more inclusive. Based on this discourse, many development institutions have adopted SA (SA) agendas that, on one hand, support civil society and citizens to engage in processes of service delivery and to exerting various kinds of pressure on their governments and, on the other hand, also support state capacity to respond to those voices and to live up to policy commitments. Emerging from these agendas is a range of methods that have been used to implement SA initiatives in diverse governance contexts, from front-line service delivery to international policy processes. These initiatives have aimed at strengthening civic engagement in policy and planning and building responsive and capable institutions. They have involved a varied and expanding array of actors, from intergovernmental bodies and bilateral and multilateral donor institutions to international, national and local configurations of civil society organizations.

Traditionally, efforts to tackle the challenge of accountability have tended to concentrate on improving the supply-side of governance using methods such as political checks and balances, administrative rules and procedures, auditing requirements, and formal law enforcement agencies such as courts and the police. These top-down accountability promoting mechanisms have met with only limited success in many countries – be they developed or developing. As a result, newer measures such as the setting up of independent pro-accountability agencies such as vigilance commissions and ombudsman have been tried, and in other cases, public institutions have been privatized or services contracted to the private sector in an attempt to bring market-based accountability into the public sector.

### 1.2 Social Accountability Initiatives

SA is an aspect of governance that links and inter-links the other aspects of development and governance (Ahmad, 2008). Lack of SA leads to poor governance and poor development hence poverty (op.cit). According to the right-based approach to development, democratic nations are committed to the promotion of social justice. The approach to social justice is based on the view that all human beings have equal dignity and an equal claim to their (National) resources they need to exercise their fundamental human rights and capabilities; thus, if a society does not guarantee these rights and capabilities at an appropriate level it cannot claim to be a just society, whatever its level of material wealth (development).

Examples of SA initiatives include 'traditional' forms, such as public demonstrations, advocacy campaigns, investigative journalism, citizen report cards, participatory public policy making, public expenditure tracking, and "efforts to improve the effectiveness of "internal" accountability mechanisms of the government, for example by involving

citizens in public commissions and hearings and oversight committees" (Malena *et al.*, 2004). It has also been suggested that SA initiatives are most effective when these are 'institutionalized' and when the states' 'internal' (horizontal) accountability mechanisms are "more transparent and open to civic involvement" (Malena *et al.*, 2004). Thus, transparency is inextricably linked to accountability.

According to CARE (2014) SA mechanisms are separate from conventional accountability mechanisms such as political checks and balances, accounting and auditing systems, administrative rules and legal procedures. However, the former can complement, reinforce and in some cases activate the latter. Examples of SA mechanisms include: freedom of information petitions and investigative journalism; citizen report cards and community score cards; community monitoring of public service delivery; participatory budgeting and public expenditure tracking; public commissions and hearings; citizen advisory boards; and citizen charters.

According to Tepani (2014) access to government-held information is key to open government processes in any country. The publication of such data or information shows that the government is accountable to its citizens. Access to such information helps to build public trust and improve service delivery by the government. Over the past two decades, the Tanzania government has instituted several accountability and integrity measures for fighting corruption and improving service delivery. Tanzania's decision in 2011 to join the Open Government Partnership (OGP) initiative was an important step in this process. However, recent events in Tanzania suggest challenges related to access to information, public participation, accountability mechanisms, and the enabling environment for open governance. Many aspects of the government in Tanzania remain

characterized by selective participation, limited access to government-held information, and the use of technology that does not benefit end users (Tepani, 2014).

The aim of local authorities' SA monitoring is tocategorize LGAs into SA ranks, creating a mechanism of comparison among them; and to identify the different interventions and assistance required by the LGAs and provided by stakeholders in enhancing SA among officials and leaders. The ultimate objective is to ensure that categories of socially accountable LGAs are evaluated on their effectiveness and efficiency in service delivery and implementation of development programmes for their people; the concern is that LGAs with differing SA status do not only have different resource management, service delivery and development programmes initiatives but also have varying abilities to manage transparency, effectiveness, sound financial and resource management and participation of its populace in management of public services and planning and implementation of development programmes.

## 1.3 Problem Statement and Justification for the Study

### 1.3.1 Problem statement

Tanzania's constitution of 1977 (Article 9 (i)) names poverty as the first of the three major ills of the state, others being ignorance and diseases. Ever since independence in 1961, Tanzania has formulated and implemented a number of initiatives in a bid to fight poverty, including the first five years National development plan (1961 – 1966), the second national development plan (1966 – 1970) and the most recent ones being and the second national five year development plan for 2016/17 – 2020/21 (FYDP-II) which came into being after the famous National Strategy for Economic Growth and Reduction of Poverty (NSGRP-II), referred in Swahili as "*Mkakati wa Kuinua Uchumi na*

*Kupunguza Umasikini* Tanzania" (MKUKUTA) and the national five year development plan for 2011/12 – 2015/16.

Generally, Tanzania is endowed with abundant natural wealth (URT, 2009). According to USAID (2010) Tanzania's political stability, sound economic management and considerable resources all contribute to the country's great potential for sustained growth. Driven by tourism, mining, trade and communications, the private sector has grown considerably, with economic growth averaging seven % since 2000. Despite all the potentials, natural resources: land, water, minerals, forests, wildlife and ocean resources and on-going poverty level initiatives and aid support received over the past thirty years, still Tanzania's population especially those living in rural areas continue to live below US$ 2 a day; with no adequate basic livelihood needs (URT, 2011). The reported poverty rates (headcounts) were 35.7% in 2000/1 (referred to here as 2001) and 33.4% in 2007. The level was small: approximately 6% (or one standard error). Despite the achievements so far noted, for example, the under-five mortality rate declined from 91 in 2007/08 (THMIS) to 81 in 2009/10 (TDHS) and child mortality declined from 58 per 1000 live births in 2007/08 to 51 in 2009/10. These achievements are attributable to interventions such as immunization coverage against measles, preventive measures such as measles vaccination, vitamin A supplementation, Integrated Management of Childhood illness (IMCI) programme and use of Insecticide-Treated bed Nets (ITNs), Tanzania is off-track to reaching the poverty MDG target (UNDP, 2011). This was despite an economic growth record that, as reported, is indeed impressive. Total GDP of Tanzania Mainland in 2007 was 51% higher in real terms than in 2001 (National Bureau of Statistics, 2009; 12, GDP at basic prices). The question remains 'How comes the impressive growth from 2000 to 2014 did not lead to the reduction in poverty level nor did it lead to an increase in income inequality?' (Mkenda *et al.*, 2010). In addition, diseases such as malaria, HIV/AIDS,

waterborne diseases; and illiteracy, and poor habitats are on the increase. In fact, Tanzania is still ranked unfavorably based on per capita income and income poverty among the Sub-Saharan African countries: what is/are the reason(s) for the failures?

The UNDP (2011) Tanzania report on implementation of MDGs notes:

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

Furthermore, some statistics and reports, including the Household Budget Surveys for 2005/06 and 2010/11, show that it is unlikely that Tanzania will reduce extreme poverty by 2015, though there is a potential of reducing food poverty by 2015, if the efforts to revive and accelerate agriculture production can be sustained (MDGR 2008). Between 2000/01 and 2007 the incidence of income poverty did not change significantly; out of every 100 Tanzanians, 36 were poor in 2000/01 compared to 34 in 2007 (URT, 2010). A post-2015 data test conducted in Tanzania by the REPOA has noted that despite a serious commitment to the MDGs, Tanzania's progress has varied across goals and localities (CPD et al., 2016). Tanzania's *Country Report on the Millennium Development Goals 2010* (URT 2011) indicates that the country will likely achieve only two MDGs – MDG 2 on achieving universal primary education and MDG 6 on combatting HIV/AIDS, malaria and other diseases. If the pace of development is increased, it could achieve MDG 3 on promoting gender equality and empowering women, MDG 4 on reducing child mortality and MDG 8 on developing a global partnership for development. Two important

MDGs will not be met at all, namely MDG 1 on eradicating extreme poverty and hunger and MDG 5 on improving maternal health.

According to Malena *et al.* (2004) poor people are the greatest beneficiaries of effective SA initiatives as they are the "most reliant on government services and least equipped to hold government officials accountable". In addition, Garrett (2003), point out that for community driven development (CDD) to be effective, communities must have the capacity to carry out development related activities and make demands on service providers, primarily [but not solely] government authorities. In addition, the government must have the willingness and capacity to respond. Further to the above effective mechanisms to link community and government must operate in a conducive, enabling environment. In essence, there must be the ability of the community to 'demand' development and the government to work to 'supply' it. This "citizens demand' versus 'government supply" is what we refer to as SA: this imply that there is failure in terms of governments accountability to its people? According to Sarker *et al.,* 2014 in spite of different approaches being experimented over the past six decades, poverty reduction programmes in the developing world have largely failed (and that) of all the factors responsible for the growing trend of poverty, accountability of public officials remains an intriguing one. Can this explain the situation in Tanzania?

### 1.3.2 Justification for the study

According to the World Bank (2007), the relationship between a society and its political system as well as the role of civil society in this interplay is poorly understood in many poverty reduction strategies (PRS) processes. Using Habermas' discourse theory, the paper advocates a review of the conceptual framework for participation: Civil societies have a crucial role to play, translating the interests of the people into `communicative

power'. SA plays an important role in citizens and communities poverty reduction (WB, 2010). It empowers citizens to participate and manage use of resources in targeted areas of their interests including public goods and services. This is due to the fact that, with population, increase abundant resources available in the country should have been used properly and transformed into better services and goods for the betterment of society. That, if the resources found in Tanzania would have been used properly, it's obvious that the life of most Tanzanians would never be as currently observed where poverty is still a great problem to the nation with per capita income of US$ 1700 and an inflation rate of 7.8% by the year 2013 (CIA, 2013). The Gross Domestic Product per capita in Tanzania was last recorded at US$ 2 510.24 in 2015, when adjusted by purchasing power parity (PPP). The GDP per Capita, in Tanzania, when adjusted by Purchasing Power Parity is equivalent to 14 percent of the world's average. GDP per capita PPP in Tanzania averaged US$ 1 759.34 from 1990 until 2015, reaching an all-time high of US$ 2 510.24 in 2015 and a record low of US$ 1 363.30 in 1994. GDP per capita PPP in Tanzania is reported by the World Bank (2016). Cognisant, over the last decade, numerous examples have emerged that demonstrate how citizens can make their voice heard and effectively engage in making the public sector more responsive and accountable. Unfortunately, most of these are report captured evidences, not scholarly works documented and tested to statistical standards.

The differences in poverty levels and the intensity/density across districts and localities in Tanzania necessitate special considerations: policy decisions, planning and programme implementation in addressing such disparities and inequalities especially in those districts which have the poorest poverty indicators. Furthermore, the accountability concept that the governments and their agencies referred to literally as the LGAs measure of compliance to government set guidelines and rules for financial, administrative and

policy. The implementation of the set guideline and rules are opposed to the public demand for accessibility to information, priority setting, peoples participation, public services and decision making which is what is referred here as SA.

According to CSA (2009) good governance alone will not end poverty, but PRS cannot significantly reduce poverty, especially within a human rights approach, without good governance. Good governance is necessary at all levels, from the global to the local, but it is also necessary to identify those levels of governance that require special attention, and this may vary from country to country. The CSA (2009) argue that, it is not always the case that governance at the national level is the central problem as far as poverty alleviation is concerned.

In addition, Tanzania's failing development projects and programs, deepening poverty, socio-economic inequalities and gender injustices present strong challenges, especially for initiatives under 'traditional' government approaches, resulting in demands for the rethinking of development. These challenges lead to the critical questioning for the necessity of a paradigm shift from material-based to human-centered approaches to poverty level: the need to promote economic growth with direct benefits and implications for human beings as propelled by an interest in a strong social justice agenda for development with emphasis on the redefinition of roles between the state, citizens and other stakeholders. Hence, the need for a study to empirically test evidence to inform decision makers and the public.

Tanzania 1997 Poverty level Strategy (PRS) aimed at ensuring poverty reduction, this was further emphasized by drafting of the vision 2025 in 1999. In 1998, Tanzania was adopted by for debt relief by the Heavily Indebted Poor Country (HIPC) Initiative and this enable the preparation Poverty Reduction Strategy Paper (PRSP). The most recent

initiative is the National Strategy for Economic Growth and Reduction of Poverty two, NSGRP II (2010-2015). Under the guidance of Millennium Development Goals (MDGs) and the Tanzania National Vision 2025, NSGRP I (2005 – 2010), NSGRP II (2010 – 2015) and a number of sectoral programmes including Primary Education Development Programme (PEDP), Primary Health Sector Development Programme (PHSDP) and Agricultural Sector Development Programme (ASDP); implementation of international strategies such as the Millennium Development Goals (MDGs) and the recent Sustainable Development Goals (SDGs) are being implemented but with little success and expectations (LHRC, 2011). Moreover, proponents of SA maintain that by involving citizens in initiatives geared towards demanding accountability of elected leaders, SA also strengthens democracy. The monitoring of government performance and demand for transparency protects against corruption. A key feature of recent practices is the increased reliance on civil society organizations (CSOs), participatory budgeting, public expenditure tracking, monitoring of public service delivery, investigative journalism, public commissions and citizen advisory boards. According to Sarker *et al.* (2014) the relative ineffectiveness of conventional accountability mechanisms has given rise to SA practices.

Further to the above-mentioned, some analysts, based on analysis in Asia, have convincingly concluded that: "...the key lesson to be learnt from Asia's economic growth and its emergence from the 1997 financial crisis is the need to develop systems, institutions and practices of accountability and governance within a democratic framework if sustainable economic growth is to be achieved" (Mills, 2002).

In Tanzania, reports show that LGAs have failed not only the people but also the government; the expectations of the population were not met in terms of the quality and

quantity of services provided (URT, 1999); the system has remained a top-down one and local governments are constrained by a tight central government bureaucracy (Marcossy, 2007); the regional administrations were delegated strong powers from the centre to direct the affairs of local governments (WB, 2007) which may imply that LGAs lack SA.

The Tanzania Government recognises the role of accountability in poverty level and also strengthening local authorities' management on reducing poverty. However, the concept of SA is a bit new to Tanzania (Marcossy, 2013) and literature on SA and its role in poverty reduction in Tanzania in particular is scanty, hence the study aimed at examining the relationship between selected Tanzanian local government authority's SA and poverty.

## 1.4 Research Objectives

### 1.4.1 Overall objective

The main objective of this study was to establish the relationship between SA and poverty in selected Local Government Authorities (LGA's) in Tanzania.

### 1.4.2 Specific objectives

i. To describe the forms of SA in the selected local government authorities,

ii. To determine the status of SA among the selected LGAs,

iii. To examine the public perception of SA in their councils, and

iv. To determine the link between SA and poverty in the selected LGAs.

## 1.5 Research Questions

i. What are the existing forms of SA in the selected local government authorities?

ii. How socially accountable are Tanzanian LGA's?

iii. What is the current statuses of SA in Tanzania LGAs?

iv. Does the public see their LGAs as socially accountable?

v. What is the link between SA and poverty indicators of selected LGAs?

vi. Can the improvement in SA unlock poverty reduction in local governments in Tanzania?

## 1.6 Significance of the Study

The significance of the study is:

i. The study is important because it acts as a mirror for Tanzania as a whole and other developing countries when it comes to looking and assessing their SA framework, practice and initiatives in addressing their poverty reduction strategies and undertakings;

ii. This study could exact some influence on policy makers when it comes to review of existing policies for the interest of key actors in poverty reduction initiatives and enhancing good governance at local levels.

# CHAPTER TWO

## 2.0 LITERATURE REVIEW

### 2.1 Conceptualization and Definition of Key Terms

Poverty is blessed with a rich vocabulary, in all cultures and throughout history. According to Maxwell (1999) from an analytical perspective, thinking about poverty can be traced back to at least the codification of poor laws in medieval England, through to the pioneering of empirical studies, at the turn of the 20 century.

In the 1960s, the main focus was on the level of income, reflected in macro-economic indicators such as per capita Gross National Product (GNP). This was associated with an emphasis on growth. The 1990s saw further development of the poverty concept; the idea of well-being came to act as a metaphor for absence of poverty, with concomitant emphasis on how poor people themselves view their situation (Ahmad, 2008).

To date there are some agreed facts about poverty; that there is no philosophical disagreement with the statement that poverty needs to be understood first and foremost as a problem at the individual rather than the household level, though an understanding of an individual's position within the household is essential to understanding the dimensions as well as the causes of disadvantage (Aassve *et al.*, 2006). Second, most observers would include income obtained from common property and state provided commodities, particularly social welfare payments, though not always health and education provision.

Beyond these areas of agreement, there are different views on whether assets, including social claims, should be counted in a poverty matrix, on the importance of vulnerability, and on the relative prioritization of monetary and non-monetary variables. However,

defining and measuring poverty barely matters. According to Mills (2002) it is only by understanding causes can the main business of designing, implementing and evaluating interventions begin. In designing poverty reduction and alleviating programmes, it is wise to respect the vision of poverty articulated by the poor people themselves (WB, 2004). In some cases, this may mean implementing measures to increase income; but in others, the priority may be to reduce variability of income, or strengthen women's autonomy by improving the legal system, or improve the service the poor receive at health centers.

For much of history, poverty was considered largely unavoidable as traditional modes of production were insufficient to give an entire population a comfortable standard of living (Muna, 2013). However, the supply of basic needs can be restricted by constraints on government services such as corruption, illicit capital flight, debt and loan conditionalities as well as brain drain of health care and educational professionals. Strategies to increase income to make basic needs more affordable typically include welfare, economic freedom, and providing financial services.

### 2.1.2 Defining poverty

The notion of poverty, how we conceptualize what it means to be poor and how we measure it, is generating a rich debate involving (all walks of life) anthropologists, economists, human geographers and other social scientists (McGinnis, 1999). According to Onimode (2004) the subject of poverty is split between those who pursued primarily quantitative approaches to poverty measurement to those pursuing qualitative approaches. Poverty at its broadest level can be conceived as a state of deprivation prohibitive of decent human life, with a living standard below some minimum level. Poverty is generally caused by lack of resources and capabilities to acquire basic human needs as seen in many, but often mutually reinforcing parameters which include malnutrition,

ignorance, prevalence of diseases, squalid surroundings, high infant, child and maternal mortality, low life expectancy, low per capita income, poor quality housing, inadequate clothing, low technological utilisation, environmental degradation, unemployment, rural-urban migration and poor communication (Bagachwa, 1994). Poverty is a multi-dimensional problem. World Bank (2001) defined poverty as a pronounced deprivation in well-being. Poverty is caused by both internal and external factors. Poverty is a multi-dimensional problem.

Generally, definition of poverty is contentious, differing from one country to another. There are also varying degrees of poverty. From a broader perspective, poverty is defined as the state of being extremely poor and is understood by many to mean the lack of basic necessities such as food, water, shelter, healthcare, and primary education. Poverty is the state of one who lacks a certain amount of material possession or money.

One approach of identifying the poor is based on level of annual income; this therefore necessitates efforts to reduce poverty to primarily involve increasing average income levels (Afifi – Affat, 2004). However, many development schemes based on this understanding of poverty aim at improving people's income through provision of credit. Unfortunately, the very poor are often not in a position to take risks or use credit effectively (Johnson and Rogaly, 1997). Nevertheless, the above concept of poverty has been challenged by CSA (2001) and Marcossy (2013) who suggests that the key cause of chronic poverty to be entitlement failure. The poor are therefore defined as those who are most vulnerable to entitlement failure.

Generally, therefore, two types of poverty can be distinguished:

i. Absolute poverty which refers to the deprivation of basic human needs, which commonly includes food, water, sanitation, clothing, shelter, heath care and education.

ii. Relative poverty which is defined contextually as economic inequality in the location or society in which people live.

### 2.1.3 Modern conceptualization of poverty

Various definitions and concepts exist for well-being; first, it is what is typically referred to as poverty, that is, whether households or individuals possess enough resources or abilities to meet their current needs. This definition is based on a comparison of individuals' income, consumption, education, or other attributes with some defined threshold below which individuals are considered as being poor in that particular attribute. Second, is on inequality in the distribution of income, consumption, or other attributes across the population. This is based on the premise that the relative position of individuals or households in society is an important aspect of their welfare. In addition, the overall level of inequality in a country, region, or population group, in terms of monetary and nonmonetary dimensions, is in itself also an important summary indicator of the level of welfare in that group.

### 2.1.4 Measuring poverty

Is poverty simply about the level of income obtained by households or individuals? Is it about lack of access to social services? Or is it more correctly understood as the inability to participate in society, economically, socially, culturally or politically? The answer is that the term has been used in all these ways. The complexity of measurement mirrors the

complexity of definition, and the complexity increases where participatory methods are used and people define their own indicators of poverty.

### i. Economic dimension

Poverty concepts have developed rapidly over the last three decades. There are nine fault-lines in the current debate, for example on the importance of monetary variables, on objective or subjective measures, and on the link between material income and the wider 'functioning' in society. Most agree that money income (or consumption) on its own is an imperfect measure of welfare, and also recognises the need to take account of variability over time (Maxwell, 1999). The idea of relative deprivation is widely accepted – at least in theory. There are different views, however, about the relative importance of non-monetary variables, like self-esteem, and about the weight that should be given to the views expressed by poor people themselves. The conceptual debate is carried over to measurement. A small, craft industry has developed, especially at the international level, in measuring poverty and deprivation, often in response to the need to define targets at international conferences and measure progress against them. Different models of poverty imply different indicators. Advocates of the participatory paradigm, in particular, are wary of quantification and standardization (Maxwell, 1999).

According to Decaluwé *et al.* (1999), based on literature, three approaches are identified; the first is based on a traditional form of the Computable General Equilibrium Models (CGEM) for highlighting and addressing issues related to income distribution and poverty which specifies a large number of households. In this case, we can only observe inter group income inequalities. The next uses survey data to estimate the distribution function and average variations by group, which allows one to estimate the evolution of poverty. The third approach, which is presented in detail, hereunder includes individual data

directly in the general equilibrium model according to the principles of micro simulations. This treatment provides a more reliable picture of income distribution but is also more complex. Given this, the study developed, within a coordinated statistical framework representing an archetypal economy, the three types of model described above. More precisely, this exercise allows us to break down the contribution of average income variations, of the poverty line, and of income distribution in the evolution of the main poverty indicators.

CGE Models have been widely used to simulate the impact of macro-economic policies on income distribution and poverty. One can identify three types of applied General Equilibrium Models that try to address this question (Decaluwe' *et al.*, 1999). First, the traditional model that relies on the representative agent assumption and thus can not produce any kind of result in terms of poverty levels; it can only help to evaluate the evolution of inequalities between groups. The second type of exercise is grounded on the previous one but includes information on intra group income distribution. Using income and expenditure surveys, it is possible to generate the within income distributions prevailing in the same base year as that of the Social Accounting Matrix used to calibrate CGEM (de Janvry *et al.*, 1991). Assuming that the income distributions are stable and by endogenising the poverty line, we are able to produce counterfactual results on poverty. However, according to Decaluwé *et al.* (1999) in this type of model, it is still impossible to analyse intra group inequalities even if it is well known that they contribute much more to the total inequalities than inter group income disparities.

Furthermore, in terms of poverty analysis, the results could be misleading if within income distribution was subject to quantifiable variations. In order to avoid such discrepancies a third type of modeling has been developed which relies directly on

statistical information at the household level (micro simulation model). The principle is to construct a CGEM with as many agents as there are in the survey in order to keep all the information about the heterogeneity with regards to endowment and consumption. As a matter of fact, in each socio-economic group, there are several individuals. Because the simulation produces new income features for each of them, it is now possible to endogenize the intra group distribution. Micro-simulation Models are undoubtedly one of the best tools to infer poverty and inequality analysis. However, the large amount of work and statistical information that it requires, compared to the traditional CGEM, cast doubts on the practical aspect of such modelling.

The measurement and analysis of poverty, inequality, and vulnerability are crucial for cognitive purposes (to know what the situation is), for analytical purposes (to understand the factors determining this situation), for policymaking purposes (to design interventions best adapted to the issues), and for monitoring and evaluation purposes (to assess the effectiveness of (current) policies and to determine whether the situation is changing) (Coudouel *et al.*, 2009).

### ii. The welfare dimension

Various definitions and concepts exist for well-being; first, it is what is typically referred to as poverty, that is, whether households or individuals possess enough resources or abilities to meet their current needs. This definition is based on a comparison of individuals' income, consumption, education, or other attributes with some defined threshold below which individuals are considered as being poor in that particular attribute. Second, is on inequality in the distribution of income, consumption, or other attributes across the population. This is based on the premise that the relative position of individuals or households in society is an important aspect of their welfare. In addition,

the overall level of inequality in a country, region, or population group, in terms of monetary and non-monetary dimensions, is in itself also an important summary indicator of the level of welfare in that group.

Finally, there is the vulnerability dimension of well-being, defined here as the probability or risk today of being in poverty—or falling deeper into poverty—at some point in the future. Vulnerability is a key dimension of well-being, since it affects individuals' behaviour (in terms of investment, production patterns, and coping strategies) and their perception of their own situation. Although the concepts, measures, and analytical tools can be applied to numerous dimensions of well-being, such as income, consumption, health, education, and assets ownership, it is recommended that the methods used for analyzing poverty and well-being must always be adapted to a country's circumstances and the availability of data.

Aassve *et al.* (2006) pursue an economic approach to analysing poverty. This requires a focus on the variables that individuals can influence, such as forming or dissolving a union or having children. Aassve *et al.* (2006) argue that this indirect approach to modeling poverty is the right way to bring economic tools to bear on the issue. In their implementation of this approach, they recommend to focus on endogenous demographic and employment transitions as the driving forces behind changes in poverty. It involves constructing a dataset covering event histories over a long window and estimate five simultaneous hazards with unrestricted correlated heterogeneity. The model fits the demographic and poverty data reasonably well; it investigates the important parameters and processes for differences in individuals' poverty likelihood. Employment and particularly employment of disadvantaged women with children, is an important indicator.

### 2.1.5 Poverty concept and measurement

Three ingredients are required in computing a poverty measure. First, one has to choose the relevant dimension and indicator of poverty. Second, one has to select a poverty line, that is, a threshold below which a given household or individual will be classified as poor. Finally, one has to select a poverty measure to be used for reporting for the population as a whole or for a population subgroup only.

### 2.1.6 Defining indicators of poverty

This section focuses on the monetary dimensions of well-being, income and consumption. In particular, the concentration is on quantitative, objective measures of poverty. Subjective and qualitative measures of income or consumption poverty receive only cursory treatment in this chapter, as do measures related to nonmonetary dimensions (such as health, education, and assets). The typical data source for the indicators and measures presented here is the household survey.

#### 2.1.6.1 Monetary indicators of poverty

When estimating poverty using monetary measures, one may have a choice between using income or consumption as the indicator of well-being. Most analysts argue that, provided the information on consumption obtained from a household survey is detailed enough, consumption will be a better indicator of poverty measurement than income for the following reasons:

***Consumption is a better outcome indicator than income:*** Actual consumption is more closely related to a person's well-being in the sense defined above, that is, of having enough to meet the basic needs. On the other hand, income is only one of the elements that will allow consumption of goods; others include questions of access and availability.

***Consumption may be better measured than income:*** In poor agrarian economies, incomes for rural households may fluctuate during the year, according to the harvest cycle. In urban economies with large informal sectors, income flows may also be erratic. This implies a potential difficulty for households in correctly recalling their income, in which case the information on income derived from the survey may be of low quality. In estimating agrarian income, an additional difficulty in estimating income consists in excluding the inputs purchased for agricultural production from the farmer's revenues. Finally, large shares of income are not monetized if households consume their own production or exchange it for other goods, and it might be difficult to price these. Estimating consumption has its own difficulties, but it may be more reliable if the consumption module in the household survey is well designed.

***Consumption may better reflect a household's actual standard of living and ability to meet their basic needs:*** Consumption expenditures reflect not only the goods and services that a household can command based on its current income, but also whether that household can access credit markets or household savings at times when current income is low or even negative, perhaps because of seasonal variation, harvest failure, or other circumstances that cause income to fluctuate widely. One should not be dogmatic, however, about using consumption data for poverty measurement.

The use of income as a poverty measurement may have its own advantages. For example, measuring poverty by income allows for a distinction to be made between sources of income. When such distinctions can be made, income may be more easily compared with data from other sources, such as wages, thereby providing a check on the quality of data in the household survey. Finally, for some surveys consumption or expenditure data might not be collected.

When both income and consumption are available, the analyst may want to compute poverty measures with both indicators and compare the results. A simple way of testing the sensitivity of the results to the choice of consumption or income (or to any other choice) entails computing a transition matrix. To construct a transition matrix, divide the population into a number of groups—for example, 10 deciles, each representing 10% of the population, from the poorest 10% to the richest 10%. Each household belongs to only one decile for each indicator, but some households may belong to one decile for income and another for consumption, in which case many households would not belong to the diagonal of the matrix. Since income and consumption capture different aspects of poverty, the matrix might show that household ranking is affected by the definitions, which can in turn provide information on other aspects of well-being, such as the ability of households to smooth consumption (for details, see Hentschel and Lanjouw 1996). Accordingly, the world has deep poverty amid plenty. About 2.8 billion people live on less than $ 2 a day, and 1.2 billion live on less than $ 1 a day, with 44% living in South Asia (World Bank, 2010). Approximately 50% of the Sub-Saharan African, 52% in Tanzania are living below the poverty line, defined as subsisting on less than $ 1 a day (Mwaniki, 2006). The incidence of poverty in the third world is higher among farmers (Mwakombe *et al.*, 1999).

### 2.1.6.2 Non-monetary indicators of poverty

Although poverty has been traditionally measured in monetary terms, it has many other dimensions. Poverty is associated not only with insufficient income or consumption but also with insufficient outcomes with respect to health, nutrition, and literacy, and with deficient social relations, insecurity, and low self-esteem and powerlessness. In some cases it is feasible to apply the tools that have been developed for monetary poverty measurement to nonmonetary indicators of well-being. Applying the tools of poverty

measurement to nonmonetary indicators requires the feasibility of comparing the value of the nonmonetary indicator for a given individual or household to a threshold, or "poverty line," under which it can be said that the individual or household is not able to meet basic needs; Health, Nutrition and Education, provide examples of indicators that might be suitable for such analysis; analysts could focus on important dimensions of capabilities, such as literacy and nutrition. A few examples of dimensions of well-being for which the techniques could be used include the following:

***Health and nutrition poverty:*** The health status of household members can be taken as an important indicator of well-being. Analysts could focus on the nutritional status of children as a measure of outcome as well as the incidence of specific diseases (diarrhea, malaria, respiratory diseases) or life expectancy for different groups within the population. If data on such health outcomes are unavailable, input proxies could be used, such as the number of visits an individual makes to hospitals and health centers, access to specific medical services (such as pre and post-natal care), or the extent to which children receive vaccinations in time as an input for their future health status.

***Education poverty:*** In the field of education, one could use the level of literacy as the defining characteristic and some level judged to represent the threshold for illiteracy as the poverty line. In countries where literacy is nearly universal, one might opt for specific test scores in schools as the relevant outcome indicator to distinguish among different population groups. Another alternative would be to compare the number of years of education completed to the expected number of years that, in principle, should be completed.

***Composite indices of wealth:*** An alternative to using a single dimension of poverty could be to combine the information on different aspects of poverty. One possibility is to create a measure that takes into account income, health, assets, and education. It is also possible that information on income is unavailable though other dimensions are covered. It is important to note that a major limitation of composite indices is the difficulty of defining a poverty line. Analysis by quintile or other percantile remains possible, however, and offers important insights into the profile of poverty. Other measures can also be based on subjective assessments of one's poverty, or on self-reporting.

### 2.1.6 A Review of Tanzania's poverty status

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

Surveys have shown that more than 50% of all Tanzanians are poor, while 36% of the poor live in very poor conditions (NBS, 2012). Almost more than 60% of the rural population is poor compared to 39% of the urban population (NBS, 2012). Based on 2007 estimates, more than a third of households "live below the basic needs poverty line" earning less than $1 a day, while 20% of the total population "live below the food poverty line". However, it is the rural communities of Mainland Tanzania and Zanzibar who are mostly affected. According to NBS (2012) this disparity in wealth distribution between

urban and rural districts is a key factor for child poverty in the rural areas, with 48% lacking basic needs compared to 10% of their peers in the urban areas.

The prevalence of income poverty is still high in Tanzania, again remaining overwhelmingly in rural areas where about 85% of the poor populations live (URT, 2013). It is highest among households who depend on agriculture. As the population is growing, the absolute number of the poor raises concern. There is also a big disparity between urban and rural poverty for both food and basic needs poverty. Indicators of income poverty, human capabilities, survival, nutrition and the Human Development Index (HDI), clearly show a growing rural-urban divide (URT, 2013). There are also disparities across and within regions and districts in poverty status. Disparities are explained by the pattern in the distribution of population, endowment in natural resources, climatic conditions, as well as in the distribution of infrastructure, such as transport, schools and health facilities. The challenge is to identity potentials in the poorer districts and regions for possible new investments and, through the budget allocations, improve provision of infrastructure and social services in the most disadvantaged areas.

The national poverty line was estimated by Tanzania's National Bureau of Statistics (NBS) in 2001 based on the 2000/01 Household Budget Survey (HBS). It represents the cost of goods (food and other goods) typically consumed by poor households. In 2001 the national poverty line was TSH 7253 per person per 28 days. As prices increased by 93% between 2000/1 and 2007, the 2007 poverty line was TSH 13 998 (7.253 x 1.93) or approximately TSH 500 per person per day. Furthermore, according to 2011/12 HBS the basic needs poverty line was TSH 36 482 per adult equivalent per month and food poverty line is TSH 26 085 per adult equivalent per month (NBS, 2013). Using these two

poverty lines, more than a quarter (28.2%) of the Tanzanian population fall below the basic needs poverty line and 9.7% falls below the food poverty line (NBS, 2013).

Non-income poverty includes education and illiteracy, health services, survival and nutrition, HIV and AIDS and water and environmental health. Most indicators in education have registered improvement in the three years of PRS (P) as a result of implementing the Primary Education Development Programme (PEDP). However, the pace of transition to secondary schools is low, despite the growth of private secondary schools. There are also large gender disparities in enrolment at secondary and tertiary levels. The vulnerability of girls to cultural belief and customs, early pregnancies and sexual abuse remain challenges to enrolment and completion of schooling.

Results from the 2011/12 household budget survey show that both extreme and basic needs poverty are more of a rural phenomenon when compared to Dar es Salaam and other Urban Areas. While the national average food (extreme) poverty % age stands at 9.7, rural has 11.3%. Dar es Salaam has the lowest of the extreme poor (1.0%) followed by other urban areas that 8.7% of people who are extremely poor. The overall basic needs poverty level in Tanzania Mainland is 28.2%, 33.3 % in Rural Areas, and 21.7 % in other Urban Areas. Dar es Salaam has the lowest %age of the basic needs poverty of 4.1% (URT, 2013).

As a result of the government initiatives to build more schools especially secondary schools, the survey shows that secondary enrollment has almost doubled between 2007 and 2011/12. In 2007 when a similar survey was conducted, the net secondary school enrollment ratio was 15% but in 2011/12 the net secondary school enrollment ratio is 29%, an increase of 14% age points. Electricity connectivity to households is another area

which the government has been focusing on, in an effort to improve the quality of life to its people. The survey results show that 18% of the households in Tanzania Mainland are using electricity at least for lighting as compared to 13% in 2007.Households living in houses built with modern materials have been on the increase since 2007; forty-six % of households live in houses with durable walls as compared to 33% in 2007. On the other hand, 66% of households live in houses with modern (metal) roof as compared to 55% in 2007.

The survey shows a positive trend of ownership of some selected assets from traditional to modern in relation to transport and communication. The ownership of motorcycles reached 4%, radio 55% and 57% of households have at least one member owning a mobile phone. Ownership of mobile phones differs significantly among the three strata. While about 78% and 88% of households in urban areas and Dar es salaam respectively own at least a mobile phone, 45% of rural households have mobile phones.

### 2.1.7 Reasons and causes of poverty in Tanzania

A number of researchers have identified the following causes of both income poverty and non-income poverty in Tanzania:

i. Low per capita income for the rural population. This is attributed to the low growth in the productive and service sectors. While growth is modest in manufacturing, mining and quarrying, as well as in wholesale, retail and hotels which are urban-oriented activities, the growth in agriculture has been minimal. Moreover, the prices of primary commodities in global markets are also low (CPD *et al.,* 2016; Bagachwa. ed., 1994; Baker, and Chamwali, 1998).

ii. Low investments in the agricultural sector. While there have been heavy investments in mineral exploration and production, there has been virtually no investments in the agricultural sector, which is the backbone of the Tanzanian economy, thus the slogan *"Kilimo Kwanza"* has not been translated correctly in practical terms (URT, 2016; Aikaeli, 2010; Cooksey, 1994).

iii. Unemployment is currently an emerging problem in Tanzania. Every year at least 700 000 new people enter the labour market from school certificate to masters' level. The public absorbs about 40 000 to 50 000. The majority of the new entrants enter the labour market through self-employment largely in agriculture and the informal sector. Unemployment is worse among the youth, including the educated youth (WB, 2004; CPD *et al.,* 2016).

iv. Unavailability of credit facilities to the majority of Tanzanians. Most financial institutions, particularly banks require collateral agreements with potential borrowers. The majority of Tanzanians, particularly in the rural areas virtually do not possess properties which could be used as collateral, by financial institutions (Cooksey, 1994; CPD *et al.,* 2016).

v. Poor provision of social services, especially in the education and health sectors. These sectors are facing a lot of challenges of which all of us are witnesses (URT, 2016).

## 2.2 Economic Performance and Poverty in Tanzania

Recent reports (URT, 2014) show that Tanzanian economy has continued to perform strongly, recording growth of 7.3% in 2013, up from 6.9% in 2012, driven by information

and communications, construction, manufacturing and other services. The African Development Bank projected that Medium-term prospects are favourable, with growth projected to remain above 7 %, supported by public investments in infrastructure, particularly in the transport and energy sectors (AfDB, 2015). According to national economic survey of 2013 (URT, 2014) the fast growing sectors in 2013 were communication (22.8%), financial intermediation services (12.2%), construction (8.6%), wholesale and retail trade (8.3%), and hotels and restaurants (6.3%). On the other hand, growth of agriculture stagnated at 4.3% same as in 2012; manufacturing growth declined from 8.2% in 2012 to 7.7% in 2013, mainly due to a decrease in production in some of the industries; electricity and gas from 6.0% to 4.4% due to worn out hydropower equipment; and transport from 7.1% to 6.2% due to a decrease in air cargo (URT, 2014).

The Economic Survey (URT, 2014) also shows that in nominal terms, Mainland's GDP increased from TSH 44.7 trillion (US$ 25.24 billion)[1] in 2012 to TSH 53.17 trillion (US$ 33.26 billion) in 2013. Per capita income increased from TSH 1 025 038, (US$ 652.1) in 2012 to TSH 1 186 200 (US$ 742) in 2013 at 2013 prices; an increase of 15.7%. Despite Tanzania's impressive macroeconomic achievements, growth is not sufficiently broad based, and poverty levels remain high. A recent household budget survey (URT, 2014) indicates that 28.2% of Tanzanians are poor, and poverty remains more prevalent in rural than in urban areas.

According to AfDB (2015), inflation has stabilised at single digits over the past year, declining to an annual average of 6.8% in 2014 due to prudent monetary policy, a favourable food situation and declining fuel prices. Export performance remains strong, driven by gold and tourism/travel receipts. But the import bill has grown, mainly due to

[1] In U.S. dollars, at 2000 prices, using 2000 exchange rates.

imports of capital and intermediate goods, particularly oil, keeping the account deficit wide at around 11% of GDP. The foreign reserves position has remained healthy, with 4.1 months of import cover. Tanzania has continued to maintain a healthy fiscal position, keeping the deficit at sustainable levels and managing expenditure growth in line with the broad objective of sustaining macroeconomic stability. In the medium term, the fiscal deficit is projected to be maintained at around 5-6% of GDP, while expenditures and government net lending are projected at around 25% of GDP, in line with targets of the Policy Support Instrument programme (AfDB, 2015).

On social and other public services, Tanzania has been making steady progress in achieving education-related MDGs compared to base year (1990) when Net Enrolment Ratio (NER) for primary education was 54.2 for Mainland Tanzania and 50.9 for Zanzibar (URT, 2015b). By the year 2000 the rates were 57.1 % for Mainland Tanzania and 67% for Zanzibar and by 2012 the rates had reached 89.7% for Mainland Tanzania and 83.7% for Zanzibar. These achievements are largely attributed to major interventions such as the Primary Education Development Programme (PEDP), which introduced free primary education to all. PEDP I and PEDP II linked to Secondary School Education Development Programme (SEDP) and Complementary Basic Education Programme in Tanzania (COBET). Gender parity has also been attained at the primary education level and continues to improve at other levels of education (URT, 2016; Njunwa, 2010).

In Zanzibar, these achievements are attributed to implementation of Education Policy 2006 and Zanzibar Education Development Plan. Sustained high budgetary allocation and its execution has made it possible for government to expand capacities such as recruiting more teachers, increasing supply of education materials and increase in number of classrooms (URT, 2010b). The rate of infant and under-five mortality has continued to

decline, suggesting that Tanzania is on track to meeting these MDG targets. Under-five mortality rate declined from 91 in 2007/08 (THMIS) to 81 in 2009/10 (TDHS) and child mortality declined from 58 per 1000 live births in 2007/08 to 51 in 2009/10 (URT, 2010). These achievements are attributable to interventions such as immunization coverage against measles, preventive measures such as measles vaccination, vitamin A supplementation, Integrated Management of Childhood illness (IMCI) programme and use of Insecticide-Treated bed Nets (ITNs).

According to URT (2015b), a number of challenges that threaten progress still remain in Tanzania. Progress in improving maternal health has been slow with maternal mortality rate remaining at around 578 per 100 000 (DHS 2004/05) live births for over a decade and declined to 454 per 100 000 live births in 2009/10. In Zanzibar, family planning is still a problem especially with the prevailing situation of persistent high total fertility rate and maternal mortality rates which by 2010 maternal mortality rate had declined to 279 deaths per 100 000 live births, but has continued to increase from 377 deaths per 100 000 live births in 1998 to 473 in 2006.

According to URT (2015b) it is estimated that Malaria prevalence among children 6-59 months is 3% in urban areas and 10 % in rural areas (THMIS, 2012). With regard to access to water and sanitation, progress has been slow. Access to safe water increased from 68% in 2000 to 86% in 2013 in urban areas and 49% to 57% in rural areas compared to access for urban areas in Zanzibar which is estimated at 97 per cent. Most recent reports (AfDB, 2015) show that financing uncertainties emerged in the first half of fiscal year 2014/15 due to delayed disbursements of budget support funds by development partners, partly resulting in the frontloading of government domestic borrowing to finance development projects. Spatial inclusion remains problematic in Tanzania, mainly due to

regional disparities. The poorer regions are predominantly rural and their economies are much less diversified. Agriculture is the main economic sector in these areas, with low productivity and low-paying employment. As a result, per capita incomes in these regions are less than half that of Dar-es-Salaam, the wealthiest area. And the poverty rate is eight times higher than in Dar-es-Salaam. To increase spatial inclusion, Tanzania needs to boost earning opportunities for the rural population, mainly through improved productivity in agriculture supported by rural infrastructure investments, particularly rural roads, and improved overall connectivity between rural and urban areas (AfDB, 2015).

Development efforts in general and implementation of SDGs in the country in particular face a number of challenges in terms of both policy and practice. Given this concerns the country has embarked on a number of initiatives in order to further accelerate progress and enter 2015 with better scores. Two initiatives need special mention: Big Results Now (BRN) initiative; and Tanzania Social Action Fund (TASAF).

Despite recent sound macroeconomic achievements, Tanzania[2] remains poor, with growth occurring in sectors with limited impact on the income levels of most citizens. The 2010 per capita income of approximately US$ 45 326 is low and a large proportion of its 44 million people have limited access to education, health and other basic services. Translating economic growth into increased poverty reduction remains the foremost challenge.

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[2] A 2011 Extractive Industries Transparency Initiative report has pointed out that while the country is endowed with rich mineral resources, there are substantial discrepancies between the Government's reported revenue from the sector and that reported by mining firms.

According to a new report by the (Tanzania) National Bureau of Statistics (URT, 2016)[3], seven out of every 10 children in Tanzania are living in poverty. The report details child poverty in the country on a monetary basis and gauges other parameters such as nutrition, sanitation, education, water, health, housing, protection and access to information. According to URT (2016) the Child Poverty in Tanzania 2016 survey shows that 26 per cent of children are from poor households, and are thus deprived of basic needs like health, education and sanitation in what the report refers to as "multidimensional poverty". The report also indicates that 48 per cent of children are from families that do not experience monetary poverty, and yet they experience multidimensional poverty. The third group comprises three per cent of children, who are experiencing monetary poverty alone. The three categories combined make up 77 per cent of children who are experiencing either monetary or multidimensional poverty or both. Only 23 per cent of children in the country do not face any kind of poverty, according to the report.

Tanzania is a substantially aid dependent country with *a*pproximately 30% of government spending depending on foreign aid; making Tanzania one of the largest recipients of foreign aid in Sub-Saharan Africa. Tanzania needs to rectify the situation by, among other things, strengthening domestic resource mobilization instruments, reining- in government expenditures and expanding economic activities in the private sector. Furthermore, the state of transport, energy, water and port facilities is still very poor and in urgent need of Government action; the power sector is characterized by exceptionally high demand in the face of limited supply; even by the standards of other low income African countries (AfDB, 2010). Despite major investments in the water sector from the 1970s to the 1990s, water supply and sanitation services remain inadequate.

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[3] Also Read: Gambia & Tanzania Government Ban "Child Marriage", Set 18 As The Minimum Age For Marriage

The 2007 HBS showed that from 2000 to 2007, access to safe water declined by 10% in urban and 6% in rural areas. Similarly, the Dar es Salaam port has serious capacity constraints caused by high traffic growth and poor backward linkages with inland transport networks, making the port inefficient and causing a major bottleneck for the national and regional economies. The poor condition of the rail sub-sector has caused a shift of freight to road transport which, in turn, has resulted in the deterioration of the already crumbling bitumen network due to movement of heavy goods vehicles.

In terms of Governance, the public sector is characterized by weak financial controls and accountability, which translate into significant resource leakages (AfDB, 2010). According to AfDB (2010) there is an urgent need for improving internal controls within IFMIS, including better cash management in the control of funds and rolling out of IFMIS to Local Government Authorities (LGAs). Likewise, budget management needs to be better integrated in transparent and realistic medium-term expenditure and borrowing plans and underpinned by rigorous oversight systems and structures. Particular challenges remain with the public procurement system, especially with regard to the number and quality of procurement practitioners at LGA level. Lastly, knowledge of the Public Procurement Act and its regulations requires significant enhancement. This is particularly so, given Tanzania's decentralization trends and Partner's growing commitment to use national procurement systems.

The major poverty concern in Tanzania is in agriculture. The agricultural sector presents particular challenges with direct linkages to growth, poverty, and competitiveness. Tanzanian economy is still highly dependent on agriculture, contributing an estimated 27.8% to GDP and employing nearly 60 -70 % of the working population (URT, 2016: URT, 2011a). Agriculture remains the mainstay of the economy, employing the majority

of the workforce, but the sector is plagued by infrastructure gaps and low productivity. It is this sector that is responsible for translating economic growth into poverty reduction. In general, yields are low, while productions costs are high and income remains meager. Various price and export controls in the sector risk undermining market conditions and jeopardizing long-term sustainability. The new National Development Strategy emphasizes improvement in technological inputs, rural infrastructure and smallholder financing. There is, however, a need to fully integrate such interventions into a commercial value chain, which is indispensable for attracting large investments in the sector and realizing economies of scale. This investment is crucial, especially in transportation, processing and marketing of agricultural produce, a significant proportion of which is wasted through post-harvest losses.

### 2.2 Accountability Concept

Accountability can be defined as a "social relationship in which an actor (an individual or an agency) feels an obligation to explain and to justify his or her conduct to some significant other (a specific person, an agency or a virtual entity such as the general public)" (Bovens, 2007). According to Schedler (1999), accountability involves "the obligation of public officials to inform about and to explain what they are doing" and enforcement, or "the capacity of accounting agencies to impose sanctions on power holders who have violated their public duties".

Social Accountability (SA) is an aspect of governance that links and inter-links the other aspects of development and governance (Ahmad, 2008). Lack of social accountability leads to poor governance and poor development hence poverty (op.cit). According to the right-based approach to development, democratic nations are committed to the promotion of social justice. The approach to social justice is based on the view that all human beings

have equal dignity and an equal claim to their (National) resources they need to exercise their fundamental human rights and capabilities; thus if a society does not guarantee these rights and capabilities at an appropriate level it cannot claim to be a just society, whatever its level of material wealth (development).

Broadly defined, accountability is the obligation of power-holders to take responsibility for their actions. It describes the dynamics of rights and responsibilities that exist between people and the institutions that have an impact on their lives, in particular the relationship between the duties of the state and the entitlements of citizens. The concept of accountability is at the heart of both democratic, rights-based governance and equitable human development (Fig. 1). A democratic and inclusive society is based on a social contract between a responsive and accountable state and responsible and active citizens, in which the interests of the poorest and most marginal are taken into account. Such contracts "have to be constructed over time, through mutual interactions between states and citizens" (Kabeer, 2010).

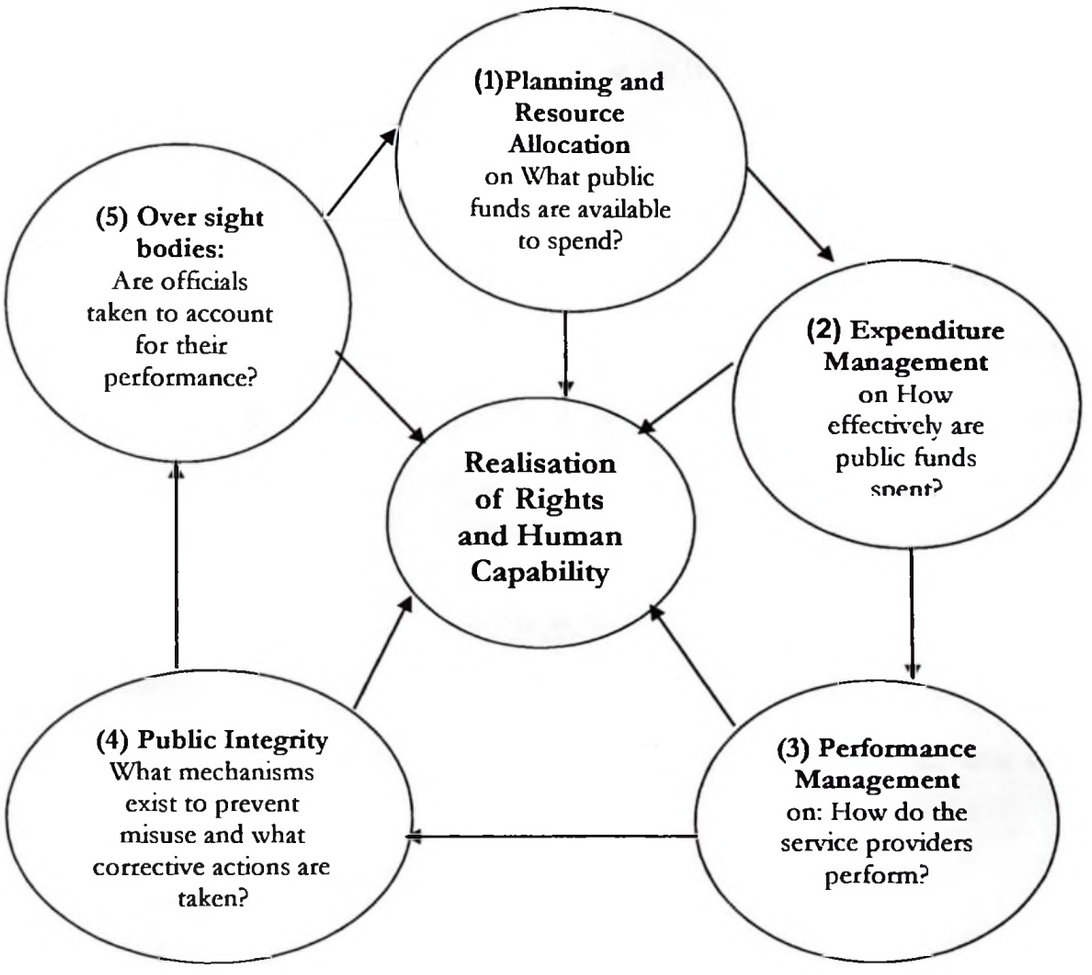


**Figure 1: Social Accountability Framework**

Enhancing the ability of citizens to engage with public servants and politicians in a more informed, direct and constructive manner is what the SA practices referred to here. SA is defined as the right of the public and individuals to obtain explanations and justifications for use of public resources, from those entrusted with service providers and the performance of officials and of those they serve (CSA, 2001).

Conversely, officials and service providers are obliged to provide justifications regarding their performance and, in addition, to take corrective measures in instances where public rights and capabilities have not been realized. According to the WB (2004) Social accountability can be defined as *an approach towards building accountability that relies on civic engagement, i.e., in which it is ordinary citizens and/or civil society organizations who participate directly or indirectly in exacting accountability.* Mechanisms of social accountability can be initiated and supported by the state, citizens or both, but very often they are *demand-driven* and operate from the bottom-up.

For this reason, social accountability is here used to refer to the broad range of actions and mechanisms (beyond voting) that citizens, communities, civil society organizations (CSOs) and independent media can use to hold public officials and servants accountable.

### 2.2.1 A Review of the evolution of SA

Over the past several years, Tanzania has seen resources, reporting and public mobilization been directed at the measurable agenda contained in the MDGs. The United Nations Summit on the MDGs in 2010 review of outcomes from the Global Thematic Consultation on Governance and the Post-2015 Framework noted that "democratic governance goes beyond the building of institutions and includes developing the very relationship between institutions and people, to ensure that institutions are responsive to individual and community aspirations, to support participation and, in so doing, address imbalanced power dynamics" (UNDP and OHCHR, 2013). All countries have some form of mechanisms in place to promote or ensure accountability of public servants. Systems of accountability that are internal to the state are often referred to as "horizontal" mechanisms of accountability (Schedler *et al.,* 1999). These include: (i) political mechanisms (e.g., constitutional constraints, separation of powers, the legislature and

legislative investigative commissions); (ii) fiscal mechanisms (e.g., formal systems of auditing and financial accounting); (iii) administrative mechanisms (e.g., hierarchical reporting, norms of public sector probity, public service codes of conduct, rules and procedures regarding transparency and public oversight), and; (iv) legal mechanisms (e.g., corruption control agencies, ombudsmen and the judiciary).

Numerous state-centered mechanisms have been developed over the years to ensure the accountability of public officials; however, in the late years of the 2000 there has been a clamor for participation of citizens and wider society in ensuring public accountability (Sarker, 2010). Thus, social accountability which is based on civic engagement has emerged as an organized approach towards public accountability. The legitimacy and sovereignty of any democratic government comes from the people. They are the one who determine how the government should be governed. Moreover, the manner in which this mandate is obtained is imperative to the willingness of all to acknowledge and support it. Democratic elections are means in which such mandate is obtained from the people; the other is the government's accountability to the people – social accountability (op.cit).

CSOs have increased attention to the "demand side" of good governance – that is to strengthening the voice and capacity of citizens (especially poor citizens) to directly demand greater accountability and responsiveness from public officials and service providers. Over the past decade, many international development actors have used social accountability initiatives as their preferred route for reinforcing this construction. SA describes the principle of a vibrant, dynamic and accountable relationship between states and citizens underpinning efforts to ensure equitable development. An SA initiative is a managed intervention guided by this principle of enhancing the ability of

citizens to engage with public servants and politicians in a more informed, direct and constructive manner is what the SA practices referred to here.

### 2.2.2 Why should Governments be socially accountable?

The role of civic engagement in ensuring public accountability has become a catchword in recent years. Over the years, there has been dissatisfaction with formal state mechanisms as well as newly introduced market mechanisms; now there is a consensus that SA mechanisms based on civic engagement can hold public officials accountable by complementing state accountability mechanisms (Sarker and Mostafa, 2010).

For this reason, SA is here used to refer to the broad range of actions and mechanisms (beyond voting) that citizens, communities, civil society organizations (CSOs) and independent media can use to hold public officials and servants accountable.

### 2.2.3 Conceptualizing SA approaches

**Monitoring Initiatives:** There are three typologies of monitoring initiatives: - (i) those that are government initiated; (ii) those initiated by civil society; and (iii) those monitoring exercises conducted jointly by government and civil society organizations. However, monitoring initiatives are those projects, programmes or efforts put together by CSOs either by themselves or in partnership with government, donor organizations, media, the academia, church or business groups that aim to exact accountability from government, improve government performance, and help formulate policy advocacy agendas, or curb corruption.

**Monitoring Tools,** are defined as those data or information-gathering instruments or mechanisms used by social monitors to aid their monitoring initiatives. Examples of monitoring tools are: client satisfaction surveys, governance report cards, and monitoring

inspection reports. Monitoring tools describe how the data are gathered, how these are processed, and how these are analyzed and presented. There is a huge variety of data-gathering techniques employed by various social science disciplines. These methods are employed in a variety of ways by civil society monitors and combined in a creative fashion to obtain information – either quantitative or qualitative data - based on a set of monitoring indicators. Monitoring tools are rarely understood by themselves but instead must be linked to the objectives and the particular stakeholders that the monitoring initiative wants to reach.

**Monitoring Approaches** are the combination of those tools and initiatives that define a particular monitoring strategy, defining the objective of the monitoring effort, articulating the stakeholders involved, and formulating the monitoring tools - including how the data gathered will be analyzed and interpreted, that distinguishes them from other monitoring initiatives. An approach can be externally driven or conducted by an outsider. It can be participatory, involving the beneficiaries themselves. It can be rapidly executed, as in rapid assessments, or it can be long-standing and sustained over a period of time.

### 2.2.4 Social accountability framework

This study makes use of the social accountability framework of the World Bank (Malena *et al.*, 2004) (Appendix 2). As the demand side of good governance, social accountability in the public sector refers to building accountability that relies on civic engagement wherein ordinary citizens and civil society participate, directly or indirectly, in exacting such accountability. At the center of the mechanism is the need to appreciate and provide for the rights of the people and creating a conducive mechanism to realize their capabilities. Social accountability conjures practices that emphasize evidence-based and direct interaction between citizens and their government counterparts, e.g., citizen

monitoring and evaluation of public service delivery. The institutionalization of public accountability mechanism can be more effective and sustainable, as they become part of the processes, thus, part of the rewards and sanctions system of government.

Based on 'voice' rather than votes, SA initiatives provide a channel for direct political participation (Norris, 2010), casting civil society actors in leading roles in the process of constructing more democratic states by facilitating their engagement with government bureaucracies in an informed, systematic and constructive way (Sadasivam and Førde, 2010). At the same time as strengthening civic engagement and amplifying 'citizen voice', SA initiatives aim to increase the transparency of governance in many arenas, ranging from local service delivery to national processes of development policy formulation. Information is central to this improved transparency. SA initiatives frequently involve citizens in either seeking information from government in such areas as budgets, expenditures or compliance with international legal frameworks or in creating new information about access to and quality of services. They provide information to citizens about their rights and legal and institutional procedures. Building awareness of these issues is often a first step to fostering active and effective citizenship and encouraging citizens to engage (Gaventa and Barrett, 2010).

Early SA initiatives aimed to improve the efficiency of service delivery, and mechanisms and instruments of interventions included citizen report cards and scorecards, community monitoring, participatory planning tools and social audits. The SA agenda has developed against a background of broader democratization and decentralization trends and new mechanisms and instruments have been developed and refined in response to the broader changes. The new SA mechanisms include participatory budgeting, public expenditure tracking, gender budgeting, citizen juries and other forms of public hearings, participatory

monitoring of donor commitments to advance the MDGs and reporting to international treaty-monitoring bodies. It is important to point out that many of the more recent initiatives have not aimed at increasing efficiency but at claiming rights. The diverse range of mechanisms means that there can be no common template for the strategies included in a social accountability initiative. Nonetheless, there are broad patterns.

According to UNDP (2013) SA initiatives generally comprise four elements, each of which uses a context-specific mixture of strategies:

i. **Preparing community and civil society groups to engage**— this includes raising the awareness of citizens, building confidence and capacity for engagement, building networks and coalitions.

ii. **Collecting, analyzing and using information**— this includes finding, securing and analyzing information on government activities, translating it into different formats, styles and languages, and sharing it through the media and social and political networks.

iii. **Undertaking accountability engagements with governments**— this includes using instruments such as scorecards, audits and budget analysis to engage with a government, either by using existing formalized spaces for participation in planning or policy cycles or by developing new ones, or by mobilizing social protests.

iv. **Using information from accountability engagements with governments**— this includes advocacy, lobbying and campaigning work to follow up on the delivery of commitments.

The balance between these elements in any particular context influences the kind of outcome that a SA initiative achieves. Outcomes include increasing both the efficiency and equity of service provision and strengthening active citizenship. Although SA initiatives can directly influence policy outcomes, they can have an equally important impact on the way that policy is made. Social accountability, thus, leads a triumvirate of results:

i. improved governance by exacting accountability from public officials (UNDP, 2013);
ii. increased development effectiveness through improved public resource use, public service delivery and more informed policy design (Marcossy, 2013), and
iii. empowerment by expanding the freedom of choice and action of poor people (UNDP, 2013; Muna, 2013).

According to UNDP (2013) the effectiveness and viability of SA mechanisms is thus measured according to the following factors:

i. Political culture and context that determine the parameters for social accountability.
ii. Citizens' access to reliable public documents and data that serve as basis for SA activities.
iii. Availability, accessibility and utilization of independent media that allows public discussion of public issues.
iv. Capacity, legitimacy, representativeness, responsiveness and accountability of civil society actors.
v. Capacity and effectiveness of state machinery in responding to citizen demands, producing records and accounts, running accountability mechanisms, building partnerships.

vi. Synergy between state and civil society actors.

vii. Institutionalization by state organizations of the grievance and redress system that empower the state's own checks and balances.

### 2.3 Tanzanian Local Government Authorities and SA

For purposes of local government administration, Tanzania (mainland) is divided into two types of units; first, the relatively large, sparsely populated rural area known as the district council, this corresponds roughly to the geographical district; the other is smaller but densely populated urban areas known as a town, municipal or city council depending on the level of development and population (JICA, 2008). In 1972, LGAs in Tanzania were abolished by the then famous policy of decentralization only to be re-introduced in 1982 (Marcossy, 2007). The district councils were created by the local government (District council) Act No.7, No. 8 and No.9, of 1982, which in turn merged and amended the local government ordinance Cap.333, for township authorities, village councils and district councils respectively. Their counterparts in the urban areas, the municipal and city councils were created by the local government (urban authorities) Act No. 11 of 1982 which merged and amended the Municipalities Ordinance Cap 105 Local Government Ordinance Cap. 333 and Urban Councils Act No. 11 of 1978 (URT, 2000).

Despite Government, Development Partners' and Civil Society efforts to reform and reorganize their development strategies and their implementation over the last 10 or so years, progress has been slow and is yet to translate to substantive improvement in service delivery at community level. Efforts still fail to link up and follow-up in terms of domestic accountability is still weak. So the questions are; is this a typical case all over Tanzania LGAs? Can this explain the poor performance on LGAs in fighting poverty in their areas of jurisdiction?

## 2.5 The Need for SAM in Tanzania

Promoting SA promotes good governance resulting into greater public participation and the realization of human rights and their capabilities including their ability to fight poverty. And according to URT (2005) this is the basis for sustainable development. Furthermore, according to CSA (2001), in instances where states have limited resources available to address the right to health, housing, food and so forth, they have a duty to show that all its available resources - including those obtained through international assistance - are being used as effectively as possible to fulfill these rights – hence SA.

## 2.6 Social Accountability and Poverty Levels

Improved local governance is critical to better service delivery and greater responsiveness to poor people's priority problems. To improve local governance, local governments with authority and resources need to empower local communities through mechanisms that increase citizen access to information, enable inclusion and participation, increase accountability of governments to citizens, and invest in local organizational capacity. Decentralization and local government reform have so far focused primarily on the supply side of formal systems and not on strengthening the demand side through actions that enable citizens to effectively utilize the space created by new rules and regulations. According to the WB (2008), experiences from Uganda, the Philippines, Bolivia, and India demonstrate that when space is created by new rules but there is a lack of investment in information dissemination and local organizational capacity of civil society and poor people's organizations, poor people cannot participate effectively in local governance. Generally, there has been insufficient attention to the relationship between citizens and local governments.

According to the WB (2010) Social Accountability monitoring tools especially Participatory Budgeting (PB), Independent Budget and Policy Analysis (IBPA), Public Expenditure Tracking Survey (PETS), Participatory Performance Monitoring (PPM) and Social Audits (SAud) can be instrumental in increasing public expenditure transparency and in improving budget targeting. Since it is a useful vehicle to promote civic engagement and social learning, PB has been referred to as an effective "School of Citizenship."

i. *Increase efficiency in budget allocation:* The budget is the most accurate statement of a government's priorities. However, budgets sometimes do not reflect the real priorities of citizens. Scarce public resources are often spent on the wrong goods or the wrong people. PB can improve efficiency in budget allocation by creating a codified set of rules and procedures that bring the demand side closer to budget planning.

ii. *Improve accountability and management:* Government budgets are often perceived as a 'black box,' too complex and technical for citizens' understanding. The complexity of budget information can facilitate the concealing of elite capture, budget leakages and under-performance; or it can just be the result of weak management capacity. PB has been used to demystify the budget, and improve inter-departmental coordination, and financial management.

iii. *Reduce Social Exclusion and Poverty*: The traditional budgeting process can sometimes contribute to social exclusion and poverty due to elite capture, limiting resources available for service to the poor. By encouraging citizens' participation in budget decision-making, PB could be used to increase the allocation of resources to basic services in the poorest areas.

iv. *Increase trust between government and population:* Citizens often complain that government is not solving their problems and not using their taxes for their needs.

Lack of public expenditure information leads to public discontent and inaccurate citizen perceptions of corruption. PB can strengthen trust in government substantially as it encourages citizens and government to discuss budget constraints. The PB process provides an opportunity for government and citizens to discuss trade-offs on the use of scarce public resources vis-à-vis urgent and strategic investments.

v. *Strengthen democratic practices:* Democratic systems are not always perfect. While the budgeting process has an annual decision-making cycle and a continuous execution process, governments are mainly held accountable for their decisions during election time. Nonetheless, this time-lag can create favourable conditions for elite capture, patronage and clientelism. Therefore, by strengthening the linkages between the whole budget process cycle and citizens' participation, PB can improve democratic practices.

Independent Budget and Policy Analysis (IBPA) refers to analytical and advocacy work implemented by civil societies and other independent organizations aimed at making public budgets transparent and at influencing the allocation of public funds.

i. *Improve information sharing and public understanding of the budget*: IBA serves to demystify the highly technical language of official budgets and increase transparency in the budgetary process.

ii. *Influence budget allocations*: IBA helps to inform citizens on the impact of budget allocations on their daily lives and to mobilize public opinion to pressure for greater equity in budget allocations.

iii. *Improve targeting of funds for vulnerable groups, including women and children*: IBA can help empower vulnerable groups by giving voice to their concerns and ensuring that funds address their needs more closely.

iv. *Initiate debates on sector specific implications of budget allocations*: IBA can help improve effectiveness and efficiency of public spending by making trade-offs explicit, helping to optimize the use of scarce public resources.

v. *Influence revenue policies*: By analyzing the impact of taxes and tax reform on different groups in society, IBA can help ensure greater equity in revenue collection.

Expenditure Tracking enables civil society to monitor budget execution by tracking the flows of public resources for the provision of public service and goods. Participatory Expenditure Tracking aims at uncovering leakages in the system between the source and the destination, either in funds or in the delivery of goods and services. Two methods of expenditure tracking are discussed in detail: Public Expenditure Tracking Surveys and Input-tracking.

The Public Expenditure Tracking Survey (PETS) is a quantitative survey that tracks the flow of public funds to determine the extent to which resources actually reach the target groups. Generally, the unit of observation is typically a service facility rather than a household or an enterprise. The survey collects information on transfer procedures, amounts and timing of released resources. When used along with qualitative surveys on consumer perception of service delivery, PETS can be very influential in highlighting the use and abuse of public money. The use of PETS was pioneered in Uganda in 1996, where PETS was used to track the amount budgeted for schools and clinics (Ablo and Reinikka 1998).

PETS are used to:

i. Collect evidence on leakages in the transfer of funds and corruption,

ii. Detect delays in transfers, and

iii. Pinpoint bureaucratic bottlenecks in the flow of resources for service delivery.

PETS' data can be used for multiple objectives. First, it can serve as a simple diagnostic tool in the absence of reliable administrative or financial data. Second, it can provide data for empirical studies on governance, decentralization, and cost-effectiveness. While such data on frontline service delivery is rare, comparative PETS data can be an invaluable source of cross-country information on service delivery.

Participatory Performance Monitoring refers to the involvement of citizens, users of services, or civil society organizations in the monitoring and evaluation of service delivery and public works. Generally, Participatory Performance Monitoring can make an important contribution to improving the quality of service delivery and reducing corruption and leakages in the system. Three commonly used methods of participatory performance monitoring are Citizen report cards, Community score cards and Social audits

The scope of social audits may differ; they may be used for investigating the work of all government departments over a number of years in several districts. They may also be used to manage a particular project in one village at a given time. Most social audits will usually consist of the following activities and outcomes:

i. Produce information that is perceived to be evidence-based, accurate and impartial,

ii. Create awareness among beneficiaries and providers of local services,

iii. Improve citizens' access to information concerning government documents,

iv. Be a valuable tool for exposing corruption and mismanagement,

v. Permit stakeholders to influence the behavior of the government, and

vi. Monitor progress and help to prevent fraud by deterrence.

According to Mwakagenda (2013) genuine involvement of civil society in budget formulation and analysis, expenditure monitoring, tracking, and participatory performance monitoring of public service delivery has played a key role in moving the social accountability agenda forward. Generally, governments are now being held to greater account, service delivery has begun to improve in some instances, and broad social policies are being prioritized, all of which has naturally led to improved governance and sustained local development.

## 2.6 Linking the MDGs and SA

According to Hulme (2010) the holistic nature of the MDGs and the comprehensive, systematic efforts that have been made to finance, implement and monitor them separates them from other promises for poverty level they provide a framework for what is to be achieved and for how to achieve it. The SA agenda is conceptually linked to the MDGs in many ways. In theory, the pursuit of MDG-based development called for the involvement of all local actors and for actions at the national and sub-national levels to adapt the ambitions to meet local realities (UNDP, 2009a). The eight MDGs, their 34 targets and 60 indicators provided expectations for progress by 2015 and an important benchmark for evaluating government activities. The post-2015 development framework will, if anything, intensify the accountability agenda, given the growing demands of people in industrialized and developing countries for equitable policies and responsive governance.

Diminishing traditional forms of aid and financing will likewise sharpen the focus on demonstrable results from interventions.

In practice, progress towards the MDGs has been mixed; the success or failure of many interventions has depended on how policies, processes and relations were structured, organized and refined (ECA *et al.*, 2010). Where there have been successes, either in terms of individual country performance or in regional or global advances towards one target, there is a range of common contributory factors. These include long-term institutional reforms to make the public sector more accountable to citizens, devolution to local government levels of responsibility and accountability for service provision, and community and civil society participation encouraged by government (ODI, 2010). The various analyses of progress achieved demonstrate how social accountability principles and practices have underpinned the successful development outcomes.

Measures of MDG progress towards the targets reflect averages, however, without showing how the progress has been distributed. It is widely argued that individual country successes have not been evenly distributed among social groups and that people are still excluded from the benefits of development because of race, ethnicity, religion, gender and/or geographic location. In a background paper for the MDG Summit that focused on the MDGs and social justice, experts argued that such "inequalities matter for achieving MDGs"—not least because they slow down the translation of economic growth into poverty level (Hulme, 2010; Kabeer, 2010; ECLAC, 2010). Socially excluded groups tend to be left out of or left behind by broader national progress. Thus, increasing efforts for greater accountability of governments towards all their citizens and working to increase the number and range of spaces for interaction between the state and its citizens

are useful starting points to approach the challenge of overcoming entrenched exclusion and marginalization.

With little time remaining until 2015, priority areas have emerged in which social accountability approaches could be used to sustain the progress towards the MDGs. At the global level, the 2010 Millennium Summit outcome document reflects the continued commitment to broad consultation with and participation of all stakeholders in the design, implementation and monitoring of development strategies and to strengthening partnerships between stakeholders. A series of multiple-agency regional MDG monitoring reports illustrate how different contexts shape the regional variations on the broad priorities (ECA *et al.*, 2010):

i. **The Africa report** prioritizes the adoption of new models for service delivery and for scaling up interventions that work. It also highlights the importance of building capacity to strengthen MDG-based planning at all levels of government, promoting the private sector, civil society involvement in efforts to achieve the MDGs and giving greater voice to developing countries in international financial institutions.

ii. **The Asia–Pacific report** prioritizes greater policy coherence, reducing corruption, strengthening regulations and increasing accountability and stakeholder participation. It highlights the importance of community participation and mobilization in this disaster-prone region to improve the quality and accountability of infrastructure maintenance services as well as expanding the coverage of financial services to overcome financial exclusion.

iii. **The Arab region report** documents the depth and persistence of gender inequality in the region and notes that women lack participation in decision-making.

iv. **The Europe and Central Asia report** prioritizes building capacities to help governments shift from over-regulation to better regulation, which includes increasing the transparency and accountability of decision makers. It also highlights the importance of securing access to justice and to enforceable property rights and in seeking the views of different constituencies when formulating policy.

v. **The Latin America and Caribbean report** emphasizes the need to establish a new social covenant in which the government has a greater capacity to redistribute resources and advance equality. Central to this is the empowerment of women through meaningful participation in different decision-making spheres. It recommends that spaces for social dialogue between stakeholders in the labour world be strengthened so that productivity gains go hand in hand with social protection and benefits for workers.

These regional perspectives on development priorities mark out broad areas where SA initiatives can find traction and support positive change. Greeley (2010) singles out six priorities for achieving improved country performance to accelerate progress on the MDGs. Among them are increased local accountability in planning and implementation, support to community participation and partnerships, and inclusion, which means specifically targeting public services to address inequality, discrimination and social exclusion. Ultimately, though, decisions about priorities in meeting the remaining challenges lie with governments, SA initiatives in different contexts have enhanced development outcomes by strengthening links between governments and citizens to:

i. Improve the efficiency of public service delivery and increase the responsiveness of services to a range of users;

ii. Improve budget utilization;

iii. Emphasize the needs of vulnerable, marginalized and traditionally excluded groups in policy formulation and implementation;
iv. Tackle gender-based imbalances;
v. Demand transparency and expose government failure and corruption;
vi. Facilitate links between citizens and local governments in the context of de-centralization;
vii. Construct new democratic spaces for political engagement and ensure that existing spaces are used to the best possible effect.

Many of these themes are echoed in the consultations for the post-2015 development framework. Notably, civil society organizations in a 'red flag' letter to the High-level Panel on the Post-2015 Development Agenda echoed many of the themes: Goals need to be universal. Ending inequality is paramount. Women, children, youth, indigenous peoples, marginalized communities and differently abled people must be at the center of development. The responsibilities of the rich and powerful needs to be spelled out. It is critical to respect and build upon the principle of equitable sharing of atmospheric space, taking into account historical responsibility between and also within states as well as inter-generational justice. Commitments by all stakeholders must be time-bound; accountability and transparency are also paramount.

### 2.7 Theory of Change

In simple terms, a ToC is a conceptual map showing how programme or project teams think they can get from where things are to their desired end; as such, they focus much more on the 'how' and 'why' questions, thereby forcing programme teams to reveal their underlying assumptions (Tembo, 2012). It is envisaged that the ongoing promotion social accountability enhances good governance resulting into greater public participation and

the realization of Human rights and their capabilities (CSA, 2001); and, according to URT (2005), this is the basis for sustainable development.

This theory of change (ToC) is better grounded in dynamic socioeconomic and political contexts. In order to do so, it entails an analytical approach which is useful for understanding contextual dynamics and inform the mapping of social accountability outcomes. The mapping of the contexts in which interventions are taking place improve the understanding and processes, which in turn result in better results. Ethnographic Content analysis (ECA) is suggested as a tool to understand context, and Independent Policy and Budget Analysis (IPBA) for mapping out more realistic outcomes, informed by the two tools are linked in a logical and analytical way in order to maximise on their inherent strengths. However, the focus is still on developing a better understanding of SA – Poverty linkage in terms of what works and under what circumstances, rather than on the tools per se. The linkage here is examined by a Multinomial Logistic Regression analysis.

**2.8 Theories of Social Accountability**

According to the wise of Kofi Annan, the former Secretary General of the United Nations, speaking as Chairman to the Africa Progress Panel Meeting in Cape Town on 10 May 2013, said "There is no substitute for public scrutiny in developing effective and equitable policies....We therefore call on African governments to set out a bold national agenda for strengthening transparency and accountability to their citizens" (UNDP, 2013).

Over the past several years, scholars have increased their attention to the phenomenon of accountability. These efforts come largely from social psychology, where accountability

is viewed as a description of a category of causal factors of behavior in social settings. Indeed, the developments have been substantial, and studies have been fruitful. Undergirding these efforts are various conceptualizations of accountability which have elements in common, although they also have some points of difference and others of unclear connectedness. In an effort to provide a broad framework as a step toward a cogent theory of accountability, the deconstruction of the Theory of Change of social accountability has to the identification of core and background assumptions. According to Babovic and Danilo (2014) four core assumptions are found at the base of SA interventions:

(i) increasing the capacities of civil society organisations (CSOs) will enable a more proactive engagement in social accountability actions;

(ii) supporting joint social accountability practices of CSOs and local authorities will enhance the capacities of local authorities for social accountability;

(iii) supporting CSOs to enhance the capacities of citizens' will increase citizen participation in social accountability practices;

(iv) supporting CSOs to perform social accountability actions in partnership with state institutions will contribute to good governance.

In addition to the above, three background assumptions were identified:

(i) in a restrictive political environment, it is more feasible to promote social accountability at the local level;

(ii) to focus on non-confrontational forms of social accountability; and

(iii) social accountability leads to the gradual introduction of political accountability.

The Action Aid (2013)[4], urges that in democratic states, the principal means by which citizens hold the state to account is elections; however, elections have proved to be a very weak and blunt instrument with which to hold government accountable.

According to the World Bank (2005), there are three fundamental threats to the construction of good governance and the rule of law in the developing world, namely corruption, clientelism, and capture. All three of these phenomena refer to the use of public office for private gain and their impact goes far beyond the simple diversion of funds. Corruption, in addition to directly enriching individual bureaucrats, distorts markets and hampers service delivery (Ackerman, 1999). Clientelism, in addition to unfairly channeling public resources to specific client groups, alters the dynamics of political competition and leads to the ineffective provision of public services (Fox, 1994). Capture, in addition to providing rents to specific economic actors, also greatly alters markets and worsens the position of consumers, workers, and the environment in relation to corporations (Stigler, 1971).

It is generally accepted that the best way to combat above mentioned three-headed monster and thereby guarantee the public interest character of the state is by strengthening government "accountability." Generally, accountability of public officials is the cornerstone of good governance and democracy (Ackerman, 2004). But what exactly does this concept mean? In its most literal sense, the term accountability means little more than the "ability" or the "possibility" that someone or something can be "accounted for" or "counted up." Under this minimalist understanding, all that the accountability of government would imply is the most basic form of bookkeeping (for example, this many miles of highway were built last year, this much money was spent, this number of

[4] ActionAid. 2013. People's action to end poverty, ActionAid's strategy 2012-2017, ISBN 27264198. p.4

students attended public schools, and so on). It might also require the existence of someone who could possibly view the accounts if he or she so wished, a principle of "minimal exposure" if you will, but not much else. Transparency, punishment, performance, corruption, external surveillance, the public interest, power, and principal-agent relationships are all left out of this basic understanding of the concept of accountability. The effectiveness of conventional supply-side (government) mechanisms of accountability and elections (the principal traditional demand-side mechanism of accountability) has proved limited.

Mulgan (2000) argues that accountability includes three central elements: (1) "It is *external*, in that the account is given to some other person or body outside the person or body being held accountable"; (2) "It involves *social interaction and exchange*, in that one side, that calling for the account, seeks answers and clarification while the other side, that being held accountable, responds and accepts sanctions"; and (3) "It implies *rights of authority*, in that those calling for an account are asserting rights of superior authority over those who are accountable" (Mulgan, 2000). This third element of Mulgan's definition introduces a crucial new element to our discussion: "superior authority." Accordingly, accountability necessarily implies power; only when the observer stands above the observed can we speak of accountability. Indeed, following this line of thinking, other authors argue that accountability can only exist as an element of a "principal-agent relationship" (Moreno et al., 2003). Might it be that we can only speak of accountability when the actor being held accountable is directly at the service of the actor calling for the account?

Based on the above, it is therefore fair to argue that although externality and superior authority are indeed often important elements of accountability relationships, they are by

no means necessary in order for accountability to exist. "Internal" accountability relationships are widespread, for instance within a sports team, a government agency, or even a single individual. The coach of a team evaluates each player's performance and rewards or punishes them depending on the results, but so does each one of the players. External audit agencies often hold government agencies accountable for their actions, but so do fellow colleagues within a single ministry. In the extreme case, can't an individual hold herself accountable for her/his own actions by, for instance, punishing themself if she fails to live up to her/his own standards of performance?

A growing number of authors and practitioners have offered civic engagement as the solution to the double crisis of states and markets in the developing world. This school of thought argues that market failure can be corrected through proactive consumers who search out alternative sources of private goods and altruistic social organizations that overcome the free-rider problem for public goods. In addition, it defends the position that state failure can be reconstructed through the action of an informed citizenry that knows its rights and requires the government to uphold them. While the forty years' after World War II were characterized by a faith in state intervention and the last twenty years have been marked by the acceptance of the market model, it appears that the next wave of development thought will be grounded in a solid commitment to civic engagement.

Generally, governments have internal mechanisms in place to promote or ensure accountability of public servants. These include: (i) political mechanisms such as constitutional constraints, separation of powers, the legislature, and legislative investigative commissions, (ii) fiscal mechanisms including formal systems of auditing and financial accounting, (iii) administrative mechanisms, for example, hierarchical reporting, norms of public sector probity, public service codes of conduct, rules and

procedures regarding transparency and public oversight, and (iv) legal mechanisms like corruption control agencies, ombudsmen and the judiciary (Gaventa and Goetz, 2001). Internal (government) and external (citizens/civil society) mechanisms of accountability can and should be mutually reinforcing. Social accountability includes efforts to enhance citizen knowledge and use of conventional mechanisms of accountability (for example, through public education about legal rights and available services) and efforts to improve the effectiveness of internal accountability mechanisms through greater transparency and civic engagement (for example, citizen and community participation in public commissions, hearings, advisory boards and oversight committees). Strengthening legislative oversight and links between parliamentarians, citizens and civil society organizations are also important ways to enhance accountability – hence social accountability.

Social accountability mechanisms complement and enhance conventional internal (government) mechanisms of accountability. By involving citizens in monitoring government performance, demanding and enhancing transparency and exposing government failures and misdeeds, social accountability mechanisms are potentially powerful tools against public sector corruption. In addition to improved government, social accountability empowers citizens.

Social accountability is about affirming and operationalizing direct accountability relationships between citizens and the state. Social accountability refers to the broad range of actions and mechanisms beyond voting that citizens can use to hold the state to account, as well as actions on the part of government, civil society, media and other societal actors that promote or facilitate these efforts.

The concept of social accountability underlines both the *right* and the corresponding *responsibility* of citizens to expect and ensure that a government acts in the best interests. The obligation of government officials to be accountable to citizens derives from notions of citizens' rights, often enshrined in constitutions, and the broader set of human rights. Social accountability initiatives help citizens understand their civic rights and play a proactive and responsible role in exercising those rights. Sanctions give social accountability power. Social accountability initiatives use a range of formal and informal rewards and sanctions. Informal mechanisms of sanction or reward usually rely upon creating public pressure, for example, through media coverage, public displays of support or protest, meetings between citizens and public officials, and petitions.

The rationale for social accountability lies in understanding that it (1) improves governance; (2) increases development effectiveness through improved public service delivery and more informed policy design and (3) empowers citizens (Malena *et al.*, 2004). Good governance can be achieved because 'social accountability practices enhance the ability of citizens to move beyond mere protest toward engaging with bureaucrats and politicians in a more informed, organized, constructive and systematic manner, thus increasing the chances of effecting positive change' (Malena *et al.*, 2004). This technocratic and managerial approach to social accountability has often been illustrated with the catchword 'counting, not shouting' (World Bank, 2004).

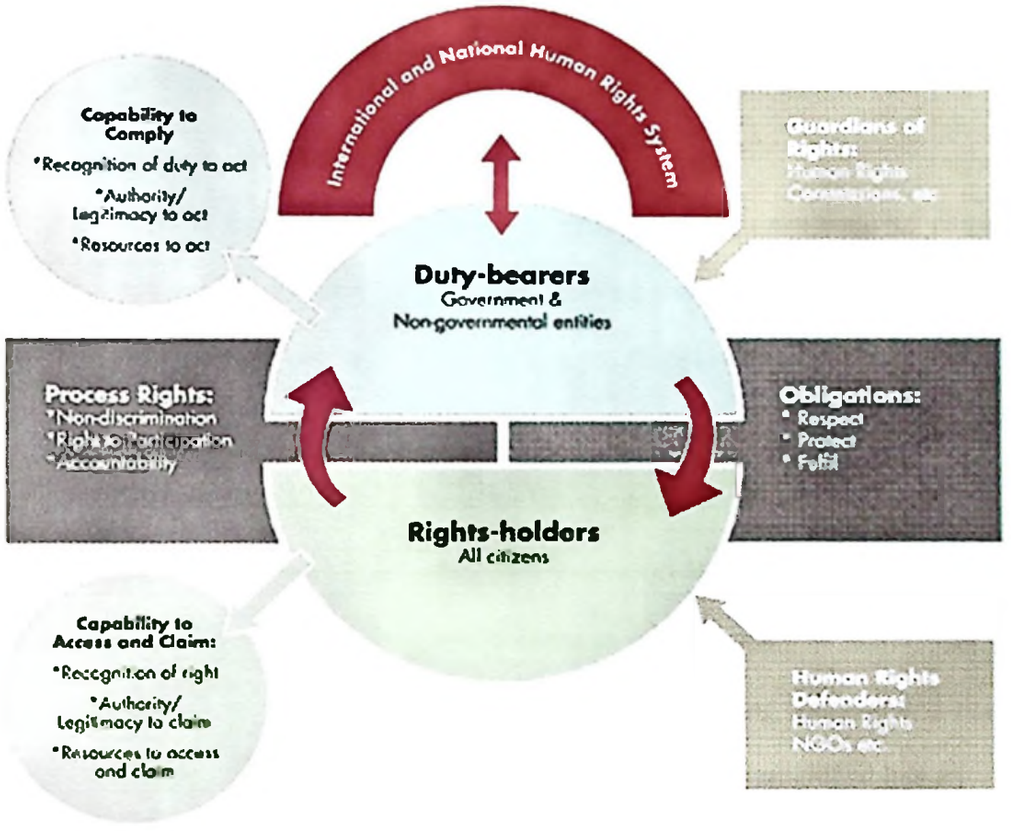


**Figure 2: The Benefits of Social Accountability**

The 2004 World Development Report (UN, 2004) argues that the key to making services work for poor people is to strengthen relationships of accountability between policymakers, service providers and citizens. According to the WDR 2004 framework (Figure 2), successful service delivery requires relationships in which citizens can have a strong voice in policymaking with politicians and bureaucrats (voice), clients can monitor and discipline providers (client power), and policymakers can provide the incentives for providers to serve clients (compact). The social accountability mechanisms described in this sourcebook offer concrete examples of ways in which each of these accountability relationships can be operationalized.

By enhancing citizen information and voice, introducing incentives for downward accountability and creating social accountability can contribute to improved governance; improved public policies and services empowerment.

Finally, social accountability initiatives can contribute to empowerment, particularly of poor people. The 2001 World Development Report, the World Bank Empowerment and Poverty Reduction Sourcebook, and the Social Development Strategy (World Bank, 2005) all recognize accountability as an integral component of empowerment, poverty reduction and sustainable development. The degree to which a person or group is empowered is influenced by agency (the capacity to make purposive choice) and opportunity structure (the institutional context in which choice is made). By providing critical information on rights and entitlements and introducing mechanisms that enhance citizen voice and influence vis-à-vis government, social accountability initiatives serve to enhance both of these key determinants of empowerment. Of particular importance is the potential of social accountability initiatives to empower those social groups that are systematically under-represented in formal political institutions such as women, youth and poor people. Numerous social accountability tools, such as gender budgeting and participatory monitoring and evaluation, are specifically designed to address issues of inequality and to ensure that less powerful societal groups also have the ability to express and act upon their choices and to demand accountability.

## 2.10 Conclusion

It is evident from the reviewed literature the reviewed literature that right based approaches to the concepts of poverty and governance redefines public services and the role of the state in their provision. This thus concludes that, for a just and democratic society, the state need to be accountable to its people for facilitating and building their

capacity not only to benefit from the use of public resources but also to participate in their management in the processes leading to a prosperous community.

It also shows that in the face of an active citizenship, a government and its agencies need to account to the people for whatever they do in the process of governing – hence social accountability. However, literature on how this happens is scanty and the outcome of the relationship is yet to be documented especially in sub- Saharan Africa, Tanzania included. Furthermore, scholarly literature on the relationship between social accountability and poverty, the age old vice that Tanzania is fighting on daily basis is not available.

# CHAPTER THREE

## 3.0 RESEARCH METHODOLOGY

This study was designed to assess social accountability factors which limited or facilitated the local poverty reduction initiatives in local government authorities. This chapter describes how the study was conducted. In sub-section 3.1 the chapter describes the study area; the nature of research design in sub-section 3.2; and sub-section 3.3 describes population and sampling procedures. Data collection instruments such as questionnaires, interviews, focus group discussions are described in sub-section 3.4; as sub-section 3.5 describe the used consultation, observation and document review methods. Data analysis procedures and other methodological and ethical issues suitable for completion of the study are presented in sub-section 3.7, in 3.8 and 3.9.

### 3.1 Description of the Study Area and Sampling Technique

The study covered thirteen local government authorities (LGAs) from fourteen different districts. These include, Mwanza city Council (Ilemela and Nyamagana districts), Kinondoni Municipal Council (Kinondoni district), Kibaha Town Councils (Kibaha district) and Geita, Mbarali, Urambo, Iringa, Masasi, Mpwapwa, Kongwa, Korogwe and Karagwe district councils. Other councils are Arusha and Meru district Councils (Arusha District). The map below shows geographical locations and coverage of the study (Fig. 2).

A multi-stage purposive sampling technique was used; the first stage involved selection of regions based on geographical locations and presence of known civil society social accountability seeking initiatives. This was informed by the researchers' experiences working with CSO, NGOs and a number of local citizens' groups and community based organizations engaging in social accountability initiatives across Tanzania. Selected

regions were Dar es Salaam, Pwani (Coast Region), Dodoma, Iringa, Mbeya, Mtwara, Tanga, Arusha, Manyara, Mwanza, Kagera and Tabora. Selections of the studied councils used purposive sampling based on the availability of known Social Accountability seeking initiatives undertaken by citizen groups on local government authorities. SA perception survey was conducted in eight councils of Kibaha Town Council and Iringa, Masasi, Mpwapwa, Kongwa, Korogwe, Karagwe and Meru district councils; document analysis conducted for all the twelve councils and an additional case study conducted in Urambo district council, and other financial and document analysis conducted in Mwanza city council, Kinondoni municipal council, Mbarali, Geita and Handeni district councils. The variation in numbers of councils covered and types of analyses conducted was geared towards a wider coverage of the councils but also informed by the limitations to access to information and kind of information obtained from the councils. A case study was conducted in Urambo due to availability of information on a controversial decision involving both the LGA and a central government ministry.

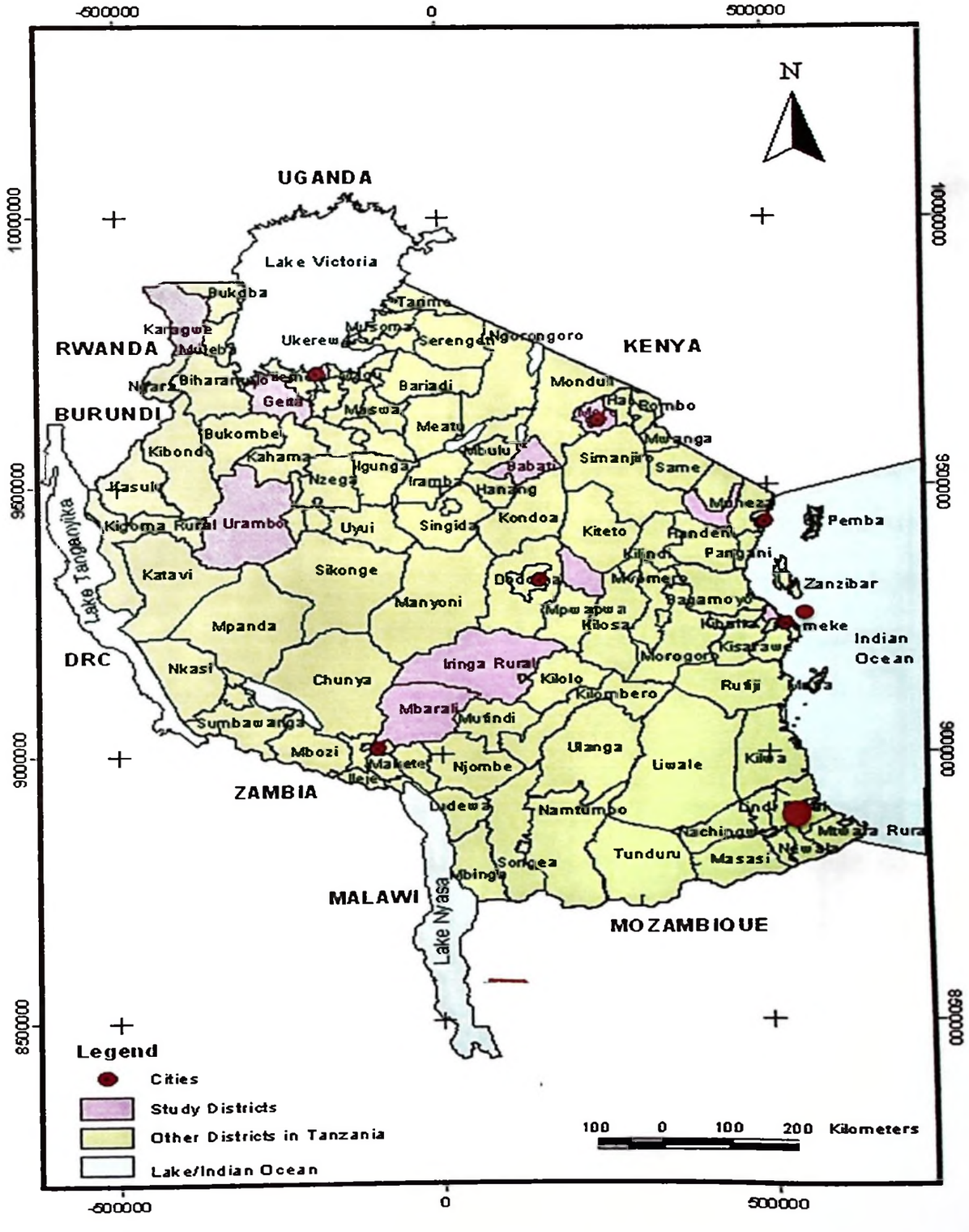


**Figure 3: Map of Tanzania showing studied councils**

### 3.2 Research Design

The study employed a cross-sectional research design. The design was employed to capture targeted information in a single point of time without repetition due to resource limitations in terms of time and finances. The study covered 13 councils of which six (6) for survey, six (6) for policy and budget analysis (PBA) and one (1) as a case study. The study survey gathered data from selected Councils and employed individual interviews, focus group discussions (FGD); PBA was employed for review of relevant collected policy and budget documents and in-depth discussions with key informants were used in situations demanding insight information from knowledgeable individuals. Data collected using the questionnaire were analyzed using the Statistical Package for Social Science (SPSS) windows versions 18.0, excel and the qualitative information from Key Individual Interviews (KIIs) was analyzed using content analysis. The study involved selection of local government officials, as implementers and agents for council delivery of social services and development programs.

The LGA officials are also the target for SA initiatives in terms of local people's access to information, the need for them to provide local people with explanations and justifications and taking corrective actions when situations demand; involvement of members of the business communities was intended to capture their concerns as important agents and partners in implementation of development projects and public services in public-private partnerships between them and government MDAs; and participation of community members as beneficiaries and implementers of SAM initiatives, council operations and as 'owners' of the councils; and lastly involvement of public service providers, not only as agents but also as active participants in the accountability system of governments.

### 3.2.1 The sampling unit and techniques

The sampling unit for this study constituted government officials at district levels, local government officials, businesses community, service providers and local communities. The sample size was 180 community member respondents for questionnaire surveys, 60 for FGDs and 18 for KIIs. FGD groups were composed of government officials, business community, public service providers, CSOs, CBOs, NGOs and others (Table 1). The sample size is reasonably large especially in conformity with Bailey (1994) argument that around 30 cases seems to be the bare minimum for studies in which statistical data analysis is to be done.

### 3.2.2 Target population and sample size

The studied councils had a total population of 6 179 231 based on the 2012 national census (URT, 2013). The population represents a total of 14% of the population of mainland Tanzania. For survey purpose, two villages (streets in an urban set-up) in each of the six selected councils were studied in which a total of eight villages and four streets were involved. The second stage involved selecting a sample of 30 households with at least 10 from each of the two villages/streets at the Council thus in total 180 respondents were interviewed.

### 3.2.3 Sampling for the focus group discussions

This stage involved selection of different categories of respondents (government officials at district levels, local government officials, businesses community and service providers) using both probability sampling (Simple Random Sampling - SRS and Systematic Random Sampling) to constitute ten representative groups for the ten focus group discussions of 10 participants each, with at least two of them from CSOs (Table 1).

**Table 1: Distribution of FGD participants**

| S/N | Participants category | Number |
|---|---|---|
| 1 | Government Officials | 12 |
| 2 | Local Government Officials | 18 |
| 3 | Businesses Community | 15 |
| 4 | Service Providers | 22 |
| 5 | CSOs, FBOs, NGOs, Others | 32 |
| | Total | 99 |

Selection of Government Officials was done purposively with invitations sent to the district officers asking for participation of a district official in the FGDs. Most district offices were represented by administrative officers. Selection of Local Government Officials was done through direct invitations to the respective officers. Invitations for FGDs focused on Community Development Officers (CDOs), Human Resource Officers (HRO), Planning and Economy Departments.

Selection of Businesses Community members and selection of Service Providers was a random exercise. Half of these were randomly selected by walking across business centers close to the Council offices. Their participation was purely based on their willingness and availability on the date for the FGD. The other half of the invitations were sent to randomly selected representatives of the business community identified from a list provided by local government officials as working with the Councils. Although it was initially difficult to persuade these to openly participate in discussing accountability situations of the Councils, but their contribution to the FGDs proved to be immensely important and satisfactory based on their broad knowledge and experience of working with LGAs.

### 3.2.4 Sampling for document analysis

A fourth stage involved selection and compilation of information from six Councils that were implementing CSO-led SA monitoring initiatives. The selection criteria here were access to information, and the availability of information that the Councils were being engaged in CSO led SA seeking initiative. The selected councils are, Mwanza City Council (MCC), Kibaha Town Council (KTC), Handeni District Council (HDC), Kiteto District Council (KDC), Meru District Council (MDC) and Urambo District Council (UDC). The Councils had been under CSO led SAM initiatives since 2009.

## 3.3 Methods of Data Collection

Both primary and secondary data collection methods were used to obtain sufficient and realistic information. Structured and semi-structured interviews were administered to local community members, government as well as local government officials, business community members, council contractors, public service providers and peer groups of traders and consumers of public services.

### 3.3.1 Primary data

Primary data were directly collected from the respondents, by using different tools such as questionnaires, interview guide and direct observation. The tools for primary data collection and what information they collected is as presented below: -

#### (a) Structured and semi-structured interviews

These were administered to respondents as source of primary information. Primary data based on local people's knowledge and perceptions were collected by the use of a combination of techniques. The questionnaires were prepared in English and researcher and enumerators translated the questions to Swahili during interview. Both closed and

open-ended questions were designed. The first set of questions (Appendix 1) was designed as a questionnaire for respondents from the local communities. It was made up of three parts. The second set of questions (Appendix 2) was designed as an FGD guide for participants and the third set of questions (Appendix 3) was designed as a checklist for Key informant interviews (KIIs).

**(b) Administered personal observations**

During the survey, the researchers administered the questionnaires as the main instrument for data collection. However, personal and direct observation during the interviews, focused group discussions and exploring data from key informants formed a necessary technique for the purpose of enriching the survey findings. Social accountability monitoring tools; the Social Accountability Cycle and the Question-Information-Analysis (QIA) Tools, were also employed to gather relevant information for analysis and enriching focus group discussions. A number of senior local government officials and councilors were individually interviewed using questions derived from the QIA tool. Direct observations were also used to evaluate consistence and possible misinformation by respondents. The information gathered using this technique was used to countercheck information provided by respondents.

**(b) Focus group discussions**

Ten focus group discussions (FGDs) were conducted in Kinondoni Municipal council, Kibaha Town Council, Mbarali, Urambo, Iringa, Mpwapwa, Kongwa, Korogwe, Karagwe and Meru District Councils. The concepts covered a broad range of socially acceptable indicators for accountability of a government agency or department to local people; access to information, local people's participation in Council affairs, participatory budgeting, Council expenditure management; management of integrity of council

executives and oversight functions; and political, social aspects of poverty in their locality. These concepts were pre-identified from the SA literature and also from the semi structured interviews which were conducted before the FGDs.

FGDs were a very important part of data gathering approach as they were also used to evaluate consistence and possible misinformation by individually interviewed respondents. The information gathered using this technique was used to countercheck information provided by respondents and government officials. FGDs also involved ranking SA indicators for their respective councils. FGD respondents were instructed to review the concepts on the list and rate each on a 5-point scale, ranging from 1 (very weak Council accountability to local people) to 5 (very strong Council accountability to local people). When rating the concepts, they were instructed to consider how the listed causes apply to their local experiences, not how they might rate LGAs across the Country or a farfetched Council where they experienced some shortfalls before and as specific individuals living in a given local authority.

**(d) Key informant in-depth interviews**

About two to three key individuals were involved in Key In-depth Individual interviews (KIIs) in each of the six surveyed Councils. These are individuals identified during analysis of interviews, FGDs on KIIs were based on respondent's participation and/ or special knowledge on a particular subject of SA relevant to the Council being studied. Key informants were mainly from local government officials, business community members, the PCCB or CSOs implementing SAM. These interviews were conducted to provide focused input otherwise not shared in public or through FGDs.

### 3.3.2 Secondary data

Secondary data were collected from different sources; regional secretariat and district council offices and civil society organizations engaged in SA monitoring that were relevant to the study. Some useful information was also solicited from Tabora, Mwanza, Mtwara, Iringa and Dodoma Regional government offices, the National Audit Office and the famous local government financial hub, http//www.logintanzania.org.

## 3.4 Data Quality

### 3.4.1 Reliability

The consistency with which repeated measures produce the same results across time and across observers is referred as reliability (Patton, 2000). To ensure reliability, this study employed four methods of data collection namely questionnaires, focus group discussion, document reviews and key informant interview. The methods were also used in triangulation and validation of findings.

### 3.4.2 Validity

Babbie (1990) defines the term validity to mean, the extent to which the concept one wishes to measure is actually being measured by a particular scale or index; that is the extent to which an account accurately represents the social phenomena to which it refers. To ensure validity of measures, the data were gathered from various categories of respondents, including local residents, service providers, council contractors, local government officials, government officials, representatives of the business communities, local political leaders, officials from the CSOs of various characteristics. Moreover, primary data were complemented with secondary data.

### 3.4.3 Pre-testing of survey tools

Prior to operationalization of the main fieldwork, a preliminary survey was conducted in Kibaha District Council and Morogoro Municipal Council. The objectives of the survey were to (i) solicit background information about LGAs, (ii) familiarize with LGAs set up where the main survey was to be conducted, (iii) establish sampling frames and units, (iv) find out the most efficient way of carrying out the main survey and (v) pre-test the questionnaires in order to validate relevance of the questions to respondents. A total of 40 respondents were interviewed. The following experiences were gained from the preliminary survey:

(i) It took between 30 and 40 minutes to complete. Participant perceptions were elicited using a questionnaire involving ranking what they perceive as social accountability indicators for their Council. After being provided with a brief overview of the study and signing a consent form, respondents were presented with a list of 14 questions including scaled ranks of indicators.

(ii) It was discovered that the questionnaires needed slight amendments. Therefore, some questions had to be reframed and others deleted or added. Moreover, sensitive questions such as those seeking income-related data were moved to the end of the interview partly because by that time a good understanding and rapport between the interviewer and interviewee had already been established

(iii) It was also noted that the most efficient way of carrying out the main survey was to allow respondents who had no time for a face to face interview to set appointment to fill the questionnaires at their own convenient time.

### 3.5 Recruitment and Training of Enumerators

Recruitment of the enumerators was guided by factors including academic qualifications, willingness to work for a long period of time in different environments, ability to speak

fluent English and Kiswahili as well as to interact with people of different ethnic groups and familiarity with places where the fieldwork was to be done. During the training, the objectives of the research were explained to all enumerators. Furthermore, some of the experiences, such as difficulties in obtaining respondents and reluctance of some of the respondents to be interviewed gained during the preliminary survey and how to overcome them were discussed. The process was meant to hire competent enumerators so that with the limited time and resources they will be able to access all the necessary information from respondents.

### 3.6 Operationalization of the Fieldwork

The fieldwork was conducted from 15th June 2011 to end of January 2013. The operationalization of the fieldwork involved questionnaire interviews and discussions with key informants and government officials in the study areas. The interviews and discussions were carried out by the researcher and four well-trained enumerators. Prior to the day for the interviews, the researcher and enumerators visited the Ward, District or Municipal council offices to inform the relevant authorities about the purpose of the study in order to acquire both political and administrative support.

Generally, individuals were interviewed at their homes or business places, offices or selected places after an initial appointment. Appointments were made at least one or two days before the interview date. The objectives of the study were explained to each respondent prior to interviews in order to create a good understanding between the interviewer and interviewee. Respondents were interviewed once and their responses were recorded immediately.

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The questionnaires, as well as the FGDs and KIIs guidelines were written in English. However, to overcome language barrier, the interviews were conducted in Swahili. The responses were recorded in Swahili too. Besides questionnaires, informal discussions guided by checklists (Appendix III attached) were held with government leaders and other stakeholders in FGDs.

### 3.7 Data Analysis

In the studied LGAs, data collected through QIA tool were analyzed by the help of the participant stakeholders; the CSOs, Businesses, the LGA officials, a handful of policymakers, and members of the interested participants. Social tools for social impact assessment were also applied. These tools include stakeholders' analysis, participatory assessment, institutional analysis, and beneficiary assessment. Content analysis was used for analysis of data collected through FGDs and key-informants interviews.

All Council specific information collected and all relevant data relevant and part of this study were analyzed. In each LGA a team of local NGO staff collected information which was later analyzed with assistance of a technical team of experts. The team later, using the analyzed information and their experiences of their LGA, ranked the LGAs' social accountability status; each individual team representative ranked the social accountability indices of the LGA. At the end, a joint session of the representatives and their facilitator reconciled their ranking of the LGAs. All the indices ranking in an LGA were combined to get an LGA rank of social accountability. Eight LGAs were involved in the ranking initiative, with the other 4 more LGAs used for referencing purposes only.

Data from questionnaires and checklist were analyzed using SPSS for correlation, logistic regression and descriptive statistics, likewise, Ethnographic Content Analysis

(ECA) was used for analysis of data collected through the FGDs and key-informant interviews. Data analysis was primarily done to answer the following questions:

i. How diverse is poverty distribution in the surveyed LGAs?

ii. Is poverty associated in any way with a local government authorities' SA?

iii. Can unlocking good governance and promoting accountability promote local governments' sustainable development initiatives in their areas of jurisdiction?

iv. What factors influences local government authorities SA?

The above was thought to be necessary on the assumption, based on Local Government Reform Agenda of 1995 recommendations (URT, 1999) that,

a. both the (central) government as well as the LGAs care about citizen's well-being,

b. that as a result (of (a) above), policy priorities and resources would be targeted towards poverty reduction programmes;

c. that, the Councils take into account the need for both, public services and public goods for facilitating individual citizen fighting poverty;

d. that in undertaking its responsibilities the government adhere to the constitutional as well as institutional framework that charges LGAs with local level development;

e. that service delivery responsibilities as is evident through councils' actions in resource allocation and facilitating LGAs to undertake their responsibilities; and

f. that as a direct contribution to people's welfare and poverty level, the councils undertake poverty level initiatives as well as creating a facilitative environment for macroeconomic growth and investment.

Again, based on Local Government Reform Agenda of 1995 (URT, 1999) it was also pre-supposed that, LGAs are perceived to be actively taking into account the extent to which resource investment into areas/programmes that will make citizen/local population benefit today and for futures; and that an individual LGA's ability to undertake its responsibility is constrained by lack of resources and its ability to trade-off present versus the future resources. Furthermore, it was anticipated that members within the decision making organs of the LGAs may disagree about decisions/approaches, hence the ability of individual decision maker (MPs, Councilors, LGA officials) to determine/influence decisions will also affect poverty level initiatives. On the other hand, local communities are perceived as individuals and households that would transfer and benefit from both the government and LGAs initiatives; that local people will benefit differently from LGAs social services from one LGA to another. The local population could also directly benefit from LGA social as well as economic services such as water, health and education services; and that LGA services will facilitate household's income generating activities therefore, contribute to the same housing, clothing and food security and nutrition, thus, poverty reduction.

Data collected from the primary sources were coded and analyzed using the statistical software SPSS (Statistical Package for Social Sciences). The analysis used both descriptive involving frequency and cross-tabulation distributions and inferential statistic; the logit analysis. The research chose to use a variant of logistic regression analysis known as Multinominal Logistic Regression analysis. According to Statistical Solutions (2013), mathematically, logistic regression estimates a multiple linear regression. The function is defined as:

$$Logit(Y) = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + ... + \beta_n X_n$$

Where: logit = $\ln\left(\frac{p}{1-p}\right)$ and p is the probability of poverty = Dependent variable (perceived usefulness of social accountability);

$X_s$ = independent variables (social-economic factors),

$\alpha$ is the $Y$ intercept and $\beta_1, \beta_2, \ldots, \beta_n$ are regression coefficients

**Where: Y = (Dependent variable) poverty levels in LGAs**

i. In this model $\alpha$ is the logit of the probability of the effects of the variables in the reference cell that is, an LGA is classified as better performing in poverty index.

ii. On the other hand $b_1$ is the intercept, effect on local people access to information in a Council as to LGAs social accountability and poverty level, compared to less interference in LGA affairs.

iii. $X_1$ = Access to information (ATI); measuring local peoples' perception on their accessibility to LGA's information as and when they want to.

iv. $X_2$ = local people's evaluation on LGA participatory development planning performance

v. $X_3$ = LGA's resource allocation performance according to the perception of local people and their priorities,

vi. $X_4$ = local people's perception of how the LGA spends and manage its expenditures while carrying out its duties,

vii. $X_5$ = locals perception on how their LGA take responsive actions on CAG reports,

viii. $X_6$ = LGA's performance in implementation of development and service delivery plans,

ix. $X_7$= Local people's perception of the Integrity of LGA Executives,

x. $X_8$= Performance of the LGA in empowerment of local people to participate and benefit from Council initiatives,

xi. $X_9$ = Empowerment of local people

Analysis was performed using Multinomial Logistic Regression; it is the linear regression analysis to conduct when the dependent variable is nominal with more than two levels. Thus it is an extension of logistic regression, which analyzes dichotomous (binary) dependents. Since the SPSS output of the analysis is somewhat different to the logistic regression's output, multinomial regression is used instead.

According to Statistical Solutions (2013), like all linear regressions, the multinomial regression is a predictive analysis. Multinomial regression is used to describe data and to explain the relationship between one dependent nominal variable and one or more continuous-level (interval or ratio scale) independent variables. The presence of an interaction ($\beta_{1\text{-}8}$) makes interpretation of the estimates for poverty level and social accountability somewhat more involved, measuring interactions and correlations among indicators and variables.

When selecting the model for the logistic regression analysis another important consideration was the model fit. According to Statistical Solutions (2013) (increasing the number of) independent variables to a logistic regression model will always increase its statistical validity, because it will always explain a bit more variance of the log odds (typically expressed as $R^2$).

The Multinomial Logistic regression model was chosen due to its applicability in the analysis: it does not make many of the key assumptions of linear regression and general linear models that are based on ordinary least squares algorithms – particularly regarding linearity, normality, homoscedasticity, and measurement level (Statistical Solutions, 2013).

Firstly, it does not need a linear relationship between the dependent and independent variables. Logistic regression can handle all sorts of relationships, because it applies a non-linear log transformation to the predicted odds ratio. Secondly, the independent variables do not need to be multivariate normal – although multivariate normality yields a more stable solution. Also the error terms (the residuals) do not need to be multivariate normally distributed. Thirdly, homoscedasticity is not needed. Logistic regression does not need variances to be heteroscedastic for each level of the independent variables. Lastly, it can handle ordinal and nominal data as independent variables. The independent variables do not need to be metric (interval or ratio scaled).

Furthermore, multinomial logistic regression (an ordinal logistic regression) requires the dependent variable to be ordinal and binary logistic regression requires the dependent variable to be binary. The use of an ordinal logistic regression model did not require reducing an ordinal or even metric variable to dichotomous level (this lose a lot of information, which makes binary logistic regression test inferior compared to ordinal logistic regression in these cases (Statistics Solution, 2013).

According to Statistics Solution (2013) there are 3 major questions that the logistic regression analysis answers – (1) causal analysis, (2) forecasting an outcome, (3) trend forecasting. The first category establishes a causal relationship between one or more independent variables and one dependent variable; secondly, logistic regression can be used to forecast the outcome event; and thirdly, logistic regression analysis can be used to predict changes in probabilities. This research employed the second and third options of the model to explain the forecasting of outcomes and trend.

### 3.8 Ethical Consideration

In this work, the researcher took into consideration the issue of confidentiality at all the times in such a way that unauthorized persons were not in position to have access to the data collected and the identity of the respondents remained anonymous. This was done in an effort to protect the subjects. The issue of voluntarism was also observed as respondents participated in the research voluntarily, as no one was forced into participation.

### 3.9 Study Limitations

When conducting the research, the researcher faced the following obstacles/limitations:

i. Most CSOs could not document their initiatives relating to outcomes and or long term effects of their involvement in government affairs;

ii. It is very difficult to associate changes in management of public services with the public's initiatives in enhancing accountability, as this is a result of many interventions some time hitherto. However, this research banked on peoples' perception of changes they could associate with immediate SA engagements;

iii. Accessibility of information from local governments is very challenging. In most cases this demands an extra time (resources could not allow this) to build confidence amongst LGA officials of the use of information and its confidentiality. As a result, instead of conducting survey to all targeted eight councils, this research ended up covering six of them;

iv. Although the researcher would wish to apply all the research initiatives equally well across the studied LGAs, time and resources could not allow. This also hindered verification of some cases across the studied LGAs. Those cases presenting challenges of verification were dropped from the research coverage.

### 3.10 Conclusion from the Methodologies

The study methodology has employed a number of interlinking approaches to data collection, analysis and interpretation taking into account the need for qualitative and quantitative evidences to the questions at hand. The use of the cross-sectional research design made it easier to compare and contrast data collected from a number of LGAs consisting of diverse communities. The use of questionnaires, FGDs, KIIs and personal observations made it possible to collect data rich responses from researched communities leaving no room to missing information. It also helped in cross checking information for misinformation and error. Furthermore, data analysis especially by using ordinal logistic regression and interpretation approach adopted increased the usefulness of collected information and the study findings to the local people. It also helped link solicited information with not only the environment through which they were collected but also the respondents and the actions and inactions of the LGAs and their agencies. The use of ordinal logistic regression model helped answer the more important question: can unlocking social accountability help unlock poverty?

# CHAPTER FOUR

## 4.0 RESULTS AND DISCUSSION

### 4.1 Social Economic Characteristics of Respondents

#### 4.1.1 Sample survey

A high degree of purposive sampling was adopted whereby six LGAs were picked from the eight already ranked LGAs from the study. Thereafter, samples of 30 respondents were randomly picked from each Council capital town where the 6 targeted LGAs have their offices as presented in chapter three. In Iringa and Korogwe district councils, which have offices in Iringa municipal and Korogwe town councils respectively, survey was conducted in villages within their areas of jurisdiction but close to those towns. The respondents were classified in three poverty levels as low, average and high poverty levels.

#### 4.1.2 Characteristics of sampled respondents

The study about the characteristics of the sampled respondents enabled the researcher to have an insight about the respondents who involved in the study. The characteristics considered in the study include respondents' age groups, education and sex and the results showing the percentages and frequencies in brackets were presented in Table 2.

**Table 2: Respondent Characteristics (n=180)**

| Characteristic | Category | Low L % | Average A % | High H % | Overall (n=180) |
|---|---|---|---|---|---|
| Age | 18 -- 25 | 17 (6) | 44 (15) | 43 (15) | 35 |
| | 26 – 35 | 28 (10) | 43 (15) | 30 (11) | 36 |
| | 36 – 45 | 41 (15) | 36 (13) | 21 (8) | 36 |
| | 46 – 60 | 25 (10) | 58 (22) | 15 (6) | 38 |
| | >60 | 58 (20) | 9 (3) | 32 (11) | 35 |
| Education | Primary | 28 (17) | 46 (28) | 25 (15) | 61 |
| | Secondary | 38 (23) | 35 (21) | 26 (16) | 60 |
| | Post-secondary | 36 (21) | 33 (19) | 32 (19) | 59 |
| Gender | Male | 37 (36) | 40 (39) | 23 (22) | 97 |
| | Female | 30 (25) | 36 (30) | 34 (28) | 83 |
| | Overall | 34 (61) | 38 (69) | 28 (50) | 180 |

#### 4.1.2.1 Respondents age groups

The results in Table 2 show evenly distributed age groups ranging from 18 to 25, 60 and above age group. In view about the association of poverty levels and age groups, results in Table 2 and Figure 3 show level of poverty is inversely proportion to age groups. The higher the age groups, the lower the poverty level. Information gathered through FGDs indicate that these results are in respect to the facts that adult respondents were engaged in production and actively using local government services on a daily basis. Further to that, old age group was the most active age group with family responsibilities and must therefore be engaged in production so as to meet the family needs and requirements. Most of young people have less access to means of production are therefore more likely to be in the average and high poverty levels. However, as one gets older above 60 years of age, the chance of becoming poorer increases. Again this is in conformity to reports by FGDs that old-aged people are less engaging in productive works and less frequently utilize council's services for their own gains.

#### 4.1.2.2 Respondents education

The respondent's education level has a great bearing on their understanding, civic participation and affects their performance hence social accountability of the councils. In general, a higher level of educated citizens would spend more time utilizing opportunities availed by government departments and utilize their services to improve their production or business initiatives, at the same time engaging in civic initiatives of holding local leaders accountable in improving council services than an illiterate fellow, *ceteris paribus*. As it shown in Table 2 there were more respondents with average and high poverty levels for those respondents with primary school education level. On the other hand, results in Table 2 and show there were more respondents with low poverty levels for the respondents with secondary and post-secondary education. These finding are in line with the fact that "The main asset of the poor is human capital. Human capital development, particularly education and training is a critical ingredient for a country's sustainable socio-economic development and poverty eradication (URT, 2007)". One can establish a linkage between education and poverty by considering the fact that investment in education is a poverty reduction strategy, which can enhance the skills and productivity among poor households and secondly, poverty is by itself a constraint to educational achievement both at the macro-level and micro-level (Kanty *et al.*, 2013; Andrew *et al.*, 2013).

#### 4.1.2.3 Respondent's sex

Regarding to sex the data revealed that 54 % (97) of the sampled respondents were female and 46 % (83) were male. Gender has been recognized as an essential variable for analyzing the roles, responsibilities, constraints, opportunities, incentives, costs and benefits in Agriculture (and rural development initiatives) (Jiggins *et al.*, 1997). Women engage in a multiplicity of local production and small scale poverty level initiatives some

of which are hitherto exclusive preserve of men. The increased feminization of agriculture and local development is as a result of men's rural-urban migration in search of paid employment leaving agriculture in the hands of women (FAO, 1998).In this study, sex was another respondent characteristic that this study observed. Results summarized in Table 2 show there a variation in poverty levels across male and female respondents. Results show that there were more male respondents with low and average poverty levels than female respondents who had more average and high poverty levels. The reason behind men having lower poverty levels than women is due to unequal access to resources.

### 4.1.4 Sample survey indicators

According to interviewed SAM agents, and as agreed by most of FGD participants, statutory social accountability indicators of LGAs comprise of the following: access to information (ATI); planning and resource allocation; expenditure management; integrity of the LGA executives, LGA's reaction to CAG reports and oversight functions of the LGA bodies. The first and foremost (scored 95% by FGD participants) is the access to information (ATI). ATI is a measure of how the local people are availed to and the ease with which they get LGA held information when they wish to. It provides a measure to which LGAs implement their legal mandate and create a welcoming environment for local participation in Council businesses. FGD participants as pointed and that availability and reliability of public documents and data was essential in building SA. Such information is the basis for SA activities, and thus its quality and accessibility is a key determinant of the success of SA mechanisms. In many cases (90% of SAM agents) argued that initial SA efforts need to focus on securing freedom of information by enhancing public access to budget information, transparency in fiscal policy and public

expenditure management can be achieved which in turn reduces clientelism, elite capture, and corruption.

Planning and resource allocation is an important step in the 5 processes cycle for SA system. It was the most important step (ranked 2nd by FGD participants) and action for stakeholders to determine commitments of the LGAs in fulfilling local people's priorities, expectations and ensuring better social service delivery. Local authorities are required by LGRP to employ an Opportunities and Obstacles to Development (O&OD) planning tool. The O&OD is a participatory and democratic process which provides local residents and individuals with the power to articulate their needs and for these needs to be acted upon. The whole process of planning starts from sub-village (hamlet) level (*"kitongoji" in Swahili)* whereby people identify their problems prioritize and come up with alternative solutions to problems taking into consideration availability of resources within the sub-village. Most FGD participants (83%) wanted local authorities to be local, not only in terms of their availability but also their focus in service delivery and development initiatives. This observation is in conformity to Wagle and Shah (2002) who argue that these mechanisms operate along the public expenditure cycle, based on the assumption that budgets and their execution reflect actual policy decisions and their implementation.

The other main indicator identified was expenditure management (this was ranked by 72% of FGD participation), a measure showing how financial resources are being managed during service delivery and implementation of development programs. Generally LGAs are required to employ Local Authorities Finance Act of 1983 as well as employing the Local Authorities Financial Memorandum of 2004 as amended in 2010 in managing financial resources. The other indicator in question is an LGA's expenditure management (should be ranked by FGD67% ); the legal and administrative systems and

procedures put into place to permit LGAs and agencies to conduct their activities so that the use of public funds meets defined standards of probity, regularity, efficiency, and effectiveness. According to the FGD participants, financial management includes the raising of revenue, the management and control of public expenditure, financial accounting and reporting, cash management, and in some cases asset management.

The third most important (ranked by 56% of FGD participants) SA indicator is Performance Management. LGAs are created to perform a set of functions, legal and social initiatives justly created and legally established to provide societies with a mechanism for self-determination through local management and involvement in service delivery and identification, planning, implementation and overseeing local development initiatives. A performance agreement is a method of establishing expectations, accountability and consequences for not meeting a set standard of execution excellence. According to LGA officials and councilors an Open Performance Appraisal System (OPRAS) is in place in the councils where two or more parties agree on the actions the performer will execute and agree on the expected results from executing those actions. Oftentimes, there are consequences if the performer doesn't deliver as agreed. For effective management of performances, LGAs are obliged and allowed by the law to establish Performance Measurements. These provide an assessment guide for the efficiency and effectiveness of a programme or the activities of an organization through an examination of the relevant inputs, processes, outputs, and outcomes. Generally, performance management is a measure of accountability of an LGA to its populace.

The fourth SA indicator identified by FGD participants is the Council's accountability to CAG audit reports, Portfolio Committees and the Council (ranked by 54% of FGD participants). Council Portfolio committees are appointed to shadow the work of the

various Council departments or service delivery units. According to the FGD participants and seconded by LGRP, these consider matters that the plenary session is too big to deal with and then report back to the plenary in the full council meetings. According to the LGRP and LGAs establishment acts number 7-9 of 1973, Portfolio committees consider bills, deal with departmental budget votes, and oversee the work of the department they are responsible for, and enquire and make recommendations about any aspect of the department, including its structure, functioning and policy. There are four permanent portfolio committees for each LGA and their associated departments responsible for HIV/AIDS; Finance, Economy and Administration; Social Services; and Environment and Natural Resources committees. Oversight committees and the full Council meeting also measures the tendency of the oversight bodies to hold the executives to account for their actions and inactions including management of the integrity of the staff.

Lastly (as ranked by 51% of FGD participants) but not least, is the role of citizen's empowerment. Empowerment is the process of enhancing the capacity of individuals or groups to make choices and to transform those choices into desired actions and outcomes. Central to this process are actions which both build individual and collective assets, and improve the efficiency and fairness of the organizational and institutional context which govern the use of these assets. Similar findings were obtained by the World Bank (WB, 2002) which identified empowerment as "the expansion of assets and capabilities of poor people to participate in, negotiate with, influence, control, and hold accountable institutions that affect their lives." LGRP require LGAs to develop and apply an empowerment framework to their locality. Empowered people have freedom of choice and action. This in turn enables them to better influence the course of their lives and the decisions which affect them.

However, according to the FGD participants, perceptions of being empowered and its importance vary greatly across councils. In Meru DC, 67% of FGD participants identified empowerment as a very important aspect for local peoples fight against poverty while in Karagwe the score was 34%. This is in conformity to the World Bank (2002) findings that show the variations across time, culture and domains of a person's life. The World Bank findings show that in India, a low caste woman feels empowered when she is given a fair hearing in a public meeting, which is comprised of men and women from different social and economic groups; in Brazil, in Porto Allegre, citizens – both men and women feel empowered if they are able to engage in decisions on budget allocations; in Ethiopia, citizens and civil society groups report feeling empowered by consultations undertaken during the preparation of the poverty level support programme; in the United States of America (USA), immigrant workers feel empowered through unionization which has allowed them to negotiate working conditions with employers; and in the United Kingdom (UK), a battered woman feels empowered when she is freed from the threat of violence and becomes able to make decisions about her own life (WB, 2002). In essence empowerment speaks to self-determined change. It implies bringing together the supply and demand sides of development – changing the environment within which poor people live and helping them build and capitalize on their own attributes. In addition, empowerment is a cross-cutting issue; from education and health care to governance and economic policy, activities which seek to empower the poor through empowerment people are expected to increase up take of development opportunities, enhance their development outcomes and improve their quality of life.

Policy and Budget analysis of selected councils shows that there are thousands of examples of empowerment strategies that have been initiated by the poor people themselves and by governments, civil society, and the private sector in Tanzania.

FGD participants pointed out that although timely access to information about programmes, or about government performance or corruption, is a necessary precondition for action, poor people or citizens more broadly may not take action because there are no institutional mechanisms that demand accountable performance or because the costs of individual action may be too high. Similarly, experience shows that poor people do not participate in activities when they know their participation will make no difference to products being offered or decisions made because there are no mechanisms for holding providers accountable. Even where there are strong local organizations as is the case in Kinondoni, Korogwe, Meru, Babati and Kiteto councils, they may still be disconnected from local governments and the private sector, and lack access to information.

Together with the integrity of LGA officials; and the functioning of oversight bodied, the indicators above formed the basis for ranking social accountability of the studied councils. In addition to this, participants about two fifths (42%) defined social accountability in development based on how they would benefit from the services of a project, who initiated the project and how it has contributed towards alleviating poverty, in that order of importance. A water project would for example be considered socially accountable if it provides water all year round, as a result of their own identified need, if water had good taste, if there is a plan for regular maintenance of the project and targets to ease women's time spent seeking water. With regards to health services social accountability was associated with availability of the health facilities, health personnel and access to affordable drugs. For participants indicated that a participatory plan for construction, running and maintenance of the service delivery projects are paramount to the communities.

## 4.2 Local Community Conceptualization of Important Terms

A number of issues emerged from the FGDs as a result of criss-cross discussions guided by a number of pre-identified questions but also following participants concerns along the discussions.

### 1. The meaning of development and poverty alleviation

Local communities had their own definition of 'development'. To a third (32%) of the FGD participants, development and fighting poverty are the same as the existence of stable families well-being and availability of major public services such as water, education, infrastructures, health services and agricultural services including inputs, extension and crop marketing services. To about a half (46%) of the FGD participants, this also meant availability of youth employment opportunities, affordable school fees and accessible health services. To some (21% of FGD participants), development also meant accessibility of government executives for administrative services. The people that did not have access to improved source of drinking water, affordable education and health services saw themselves as less developed. This show that local people defines development and poverty alleviation their own ways. This makes it very difficult for conventional approaches to planning and implementation of development and service delivery programmes to effectively deliver intended benefits as the target population may have a second or even an alternative view to the programme itself or the intended outcomes all the way.

### 2. The right based approach to public services

The surveyed communities were able to identify their rights: 34% of the FGD participants identified public services as one fundamental right that the government is obliged to provide. And that the services are a result of government use of public resources such as

land, minerals and paid taxes and that the people are to be served. They accepted that there is need for individuals wishing to access the services to contribute some costs in terms of making the services better. However, most of them (67%) of the FGD participants were of the opinion that some basic services should be provided for free such as primary and secondary education, basic health services and rural water supply. They also identified the weak, old, disabled and the children as special groups that should be allowed to freely access public services. This was in sharp contrast to what was found in Ghana where the communities "...did not see the services as a right to be provided by the government" (Vitus *et al.,* 2006). Considering the socialist history of Tanzania and the vibrancy of CSOs over the last three decades, it is clear that the population is well informed of its civic rights and the responsibilities of the state on the right-based approaches to development.

### 3. Participation in council affairs

In the third place, 74% of the participants of FGDs were concerned that there was no much consultation both before and after a project takes off, and their demand was that they need to be consulted before a project is planned for their locality. In most cases they asserted that the projects being implemented are different from the ones they desired in their localities.

Observations from the study generally shows that communities according to the 74% FGD participants had no idea of the volume of resources allocated for use in the projects being implemented in their areas, as service providers do not disclose such information to them. Similarly, communities according to 74% of the FGD participants had no idea about the type of materials required for execution of projects. In some cases, contractors were not introduced to the communities and so they had no ground for monitoring the

projects. In line with this 52% most private service providers who participated in key informed interview (KIIs), indicated that it was not their obligation to be answerable to communities and that it was government's obligation. These insisted that their obligation is to implement the projects as is in their contracts. During discussions afterwards, government officials provided explanations on the state saying that service providers are obliged to be accountable to the communities and that they are given instructions to report to community leaders including Councilors and when necessary to collaborate with local leaders for community contribution and participation in the execution of projects. Community representatives generally felt that if local leaders and the communities were given due recognition and consulted before projects take off there would be a sense of ownership and the communities would be ready to participate and contribute communal labor and any assistance needed. They would also be able to demand quality services from the contractors.

However, legal as well as policy framework is in place to ensure and insist on local people's participation in the processes of local governance and delivery of public goods and services. The O&OD planning guideline, the LGFA (1994), the Local Government Financial Memorandum (2004) and the annual budget guidelines issued from time to time, consistently embrace and enforce the need for participation of target population in planning, budgeting, implementation and oversight of both development programmes and public service delivery. This is in contrast to findings in Latin America where in Bolivia participation in the PRS process, which after all is the central strategic process for most countries, is only governed by law in a handful of exceptional cases. But even then, the question remains whether this right really is put into practice (Siebold, 2007). Legal provisions are missing, and a lack of transparency as regards the rules of the game is characteristic of most processes; in many countries it remains indistinct which

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stakeholders should and can assume which task (Siebold 2007; Eberlei/Siebold, 2006). While participation in PRS processes is at the mercy of the goodwill of governments or, in many cases, depends on the pressure the donors and CSOs exert, the guidelines for local participation in Tanzania can be regarded as a positive example of what are at least politically enforceable rules of the PRS process. The Ugandan Budget Act 2001 is a very rare example of a legal framework enhancement for parliaments.

In local authorities, rather than including such measurements of participation, inclusion and effectiveness, most participation strategies and consultations on poverty reduction strategies have been rather tokenistic and under-representative, according to the broad consensus of the FGDs. There was fairly strong consensus among FGD participants that the word "participation", as it is currently being used, merits skepticism. Too often, consultations amount to asking specific, identified groups to comment on development priorities or projects that have already been set by the government, donors and elite leaders in the council. And, after consultations have taken place, the results are typically not communicated. One participant asked that donors and governments allow citizens to act as 'architects who construct and design, rather than just interior designers who move the furniture around.' Another participant explained how the cynicism engendered by the first round of their councils' classroom building consultations for their villages' primary school led the Council planning team to rethink the process and approach people differently by giving them a chance to actually identify their development priorities for the year. This effectively transformed the process of "consultation" into what she termed a process of "co-creation", an effective participation by the people for the people.

**4. The role of PSD in poverty reduction**

According to about half (52%) of the FGD participants, service providers, have recognized that community participation in the provision of facilities and service delivery are essential ingredients in meeting community needs. The service providers assert that communities have some knowledge and understanding about how development projects should be implemented to benefit them; they hold strong views about how quality of implementation of a project and wished they were given the opportunity to query service providers on the quality of service delivery.

Over 34% of the FGD participants agreed to each other's needs that projects should be demand-driven with periodic reviews of projects at project sites with community members and service providers. They recommended that there should be sensitization of communities which should include specifying the roles of each expected group and the active participation of community members in design and implementation of service delivery programmes. Community representatives demanded there be guidelines for service providers to be open to and accountable to target communities. According to the right based approach to public services, the citizens are entittled to demand services and seek for clarification and information on their availability, access and quality, and ask for corrective actions when their needs are not met. The appreciation by service providers of the right of their clients in service delivery is a positive step towards fulfilling this right; a right to social accountability by the service providers.

**4.4 SA Monitoring and the CSOs in Tanzania**

Through the FGDs and KIIs, SAM agents and their counterparts in LGAs contemplated that, efforts to tackle the challenge of accountability in LGAs tended to concentrate on improving the supply-side of governance using methods such as political checks and

balances, administrative rules and procedures, auditing requirements, and formal law enforcement agencies such as courts and the police and the prevention and combating of corruption bureau (PCCB). Local people admitted that these top-down accountability promoting mechanisms have met with only limited success in many areas. This observation was supported by the majority (67%) of LGA officials during the KIIs. In the studied LGAs, CSOs have come up with a new initiative in which the accountability seeking approach is formulated by CSOs in conformity to the CSA template, implemented and led by the local people; the Social Accountability Monitoring, SAM. In this initiative, the right of the public and individuals to obtain explanations and justifications for LGAs' use of public resources, from those entrusted with service providers and the performance of officials and of those they serve, is guaranteed and paramount (Policy Forum, 2009).

According to most (67%) of SAM implementing CSOs and CBOs, the theoretical background of the initiative is provided by the Center for Social Accountability (CSA) of the Rhodes University in South Africa. Some of them derive their initiatives based on training they have received from International NGOs and development partners. Among these, the Danish Training Center for Development Cooperation (MS TCDC) features prominently. MS TCDC provides a range of SAM trainings, from structured Social Audit, Social Accountability, Tax Justice and other right based approaches to public engagements from certificate level through diploma and university Bachelor to Masters level, to client tailor-made courses.

These kind of SA seeking initiatives derive their backing from Human Right Based Approaches (ActionAid, 2014). In the initiative officials and service providers are obliged to provide justifications regarding their performance and, in addition, to take corrective

measures in instances where public rights and capabilities have not been realized. Actions and decisions of the state organs is monitored as going around the five processes of accountability through planning and resource allocation stage, expenditure management, performance management, public integrity management and monitoring the oversight bodies. In practice, the involvement of NGOs and other civil society organization in social accountability Monitoring of financial and other resources use and expenditures in Tanzania has been limited, though beginning to evolve (Cooksey, 2009). This observation is in conformity to Sundet (2004) that a growing number of organizations are adopting approaches that build on surveys and data-collection (analysis, engagement of LGA officials and stakeholders) and dissemination.

### 4.3 Civil Society Initiatives to Social Accountability Monitoring

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

Community Score Cards is another initiative undertaken by CSOs (76% of interviewed SAM implementing agents use score cards) and local population in accountability seeking actions. It is mostly undertaken by Community members (30% of survey respondents have come across SAM/PETS score cards) with interest on a specific service delivery. Local people track and compare service delivery to their expectations and or public promises. Related to community score card is Citizen Jury (14% of the FGD participants have attended Citizens Juries). These are public hearings on issues or performance in which public officials are called to account and justify their decisions, actions and inactions. It is the general public in audience that declares justification or not for the case in question citing relevant examples, resources, knowledge and promises made to them on the subject. Social Auditing (conducted in 9 of the 13 studied councils) deals primarily with checking-out performance in implementation or fulfillment of identified needs and promises. It is a distinct social initiative as it mostly reports completion and achievement against identified list of issues and promises.

Local needs analysis and Social Auditing focus on analysis of needs at community, constituency or local level and verification of promised outputs and delivery of goods and services developing into local advocacy strategy into public hearings and direct engagement with political representatives, project managers and local leaders. Budget Analysis is another separate initiative in which CSOs and the local people analyze the budget to identify not only the weaknesses but also misallocations and unjustifiable allocation of resources. 67% of SAM implementing CSOs also undertake budget analysis in their councils of interest. This in most cases takes into account public expectations, human rights concerns, gender parity and special needs of disadvantaged groups. It relates to the analyses of plans and projects as they ascertain service delivery from the plans and allocations of resources. This measure the obligations to states that in instances where

states have limited resources available to address the right to health, housing, food and so forth, the State has a duty to show that all its available resources - including those obtained through international assistance - are being used as effectively as possible to fulfill these rights. These two somewhat relates to Policy Analysis. This aims at reducing uncertainty and providing information for decision makers in the public arena. It is a systematic evaluation of the technical and economic feasibility and political viability of alternative policies, strategies for implementation, and consequences for policy adoption. About 29% of SAM implementing CSOs undertake policy analysis.

Policy Monitoring and Budget Analysis focuses on policies, constitutional, legislative, regulatory and institutional provisions resulting into advocacy strategy and civic networking and direct lobbying of policy-makers. Generally, very few largely national networks and large CSOs in Tanzania (21% of interviewed CSOs) engage in policy monitoring and budget analysis. These small and medium sized CSOs and CBOs implementing Policy Monitoring and Budget analysis work at council levels (48% of interviewed CSO/CBOs) are acting as agents of the national level agencies.

Tanzania is also endowed with several development agencies, funding civil society initiatives in social accountability monitoring. Some of the committed grant making organizations supporting SAM includes the Foundation for Civil Society (FCS), the Accountability in Tanzania programme (AcT – Tanzania), the ActionAid Tanzania, Oxfam International, the Embassy of Sweden and Irish Embassy. The availability of a variety of SA initiatives and a number of both implementing organizations and supporting mechanisms is a positive sign not only to the developing strong hand of accountability monitoring framework but also an emerging vibrant society of engaging citizens participating in the initiatives.

### 4.4 Purpose of the SA Monitoring

In the studied LGAs, Civil society initiatives in monitoring social accountability fulfill a number of functions, at the local level they enable individuals and user groups to provide feedback and exercise their voice *vis-à-vis* that of central and local government and service providers. According to the NGOs Policy Forum (a national network of over a hundred local CSOs and NGOs across Tanzania) at national level, these initiatives also provide civil society organization with information to guide their advocacy initiatives. Most (67%) of senior civil servants working in the central (regional secretariats) as well as local governments indicated that both central and local government benefit from SAM initiatives. According to the FGD participants, SAM initiatives strengthen the capacity of oversight and consolidate community support programmes. However, some general trend indicates that CSOs tends to monitor social accountability for the following purposes:

i. Research and analysis. 45% of interviewed CSOs identified conducting research and data analysis as among their main objective of conducting SAM. They collect data and performing local level as well as scientific analyses for enhancing government performance in service delivery and implementation of development projects.

ii. Awareness raising. Over 54% of interviewed CSOs identified awareness raising as an important aspect of their SAM engagements. They engage in determining which information so collected is used and shared among the public to identify issues of concerns.

iii. Policy and Action planning. About 64% of SAM implementing CSOs identified this with special focus on information that will enrich decision making bodies in their endeavor to deliberate on a specific issue.

iv. Capacity building. Over 67% of SAM implementing CSOs in studied councils conduct capacity building of its members and communities especially targeting

local level officials and councilor and the general public or their representatives in engaging development stakeholders.

v. Lobbying and advocacy, and monitoring implementation and performance. Over 86% of surveyed SAM implementing agencies. The issues identified during the implementation and document analysis are used by agencies and communities to seek for redress and improvement in service delivery, implementation of development projects and correction and improved participation in decision making and planning processes.

vi. Resource allocation in monitoring social accountability. Nearly all (96%) of interviewed SAM implementing CSOs; and 82% of KIIs identified monitoring of the resource allocated among LGAs as the focus of most SAM initiatives. According to implementing agents, this primarily aimed at addressing the importance of social, political and economic analysis on the process of budget making and execution with the view to reducing uncertainty and providing information for decision makers in the public arena; as a systematic evaluation of the technical, social and economic feasibility and political viability of alternative policies, budget bills, budget implementation strategies for implementation and consequences for their adoption. Budget analysis is an approach to problems that is logical, structured, valid, and replicable for generation of possible (unforeseen) causes of challenges, failures and/ or successes in the search for information and evidence of benefits and other consequences of chosen courses of action to society and the economy. This finding is in conformity to the CSA (2007) we argue that, resource allocation, resource use, management and impact assessment is of outmost importance in fighting poverty; fighting poverty and that success depends primarily on the way and efficiency to which society transform resources into wellbeing.

Again, the findings (above) are in conformity to the Action Aid (2014) theory of change asserting that, strategic planning, budgeting and resource allocation processes are essential in ensuring accountability of states to fulfilling human rights and their analyses is necessary in order to help legislatures choose the most advantageous course of action. Analysis of the processes is also necessary to facilitate cost benefit analysis involving identification of the benefits are taken care of before embarking on use of resources. This also helps the identification of costs, financial and non-financial resource needs and quantification of measurable costs and benefits with the view of comparing measurable costs and benefits taking into account time and value for money.

### 4.5 Focus of the Assessments

It was observed that local level instituted social accountability monitoring in the target LGAs tends to focus on local interest areas, mainly on issues of concern to the local (56%) and immediate needs (52%). Although some information and findings of these initiatives have been nationally used to engage the central government and its agents (27%), it has remained strict to most CSOs and their local partners involved in implementing SAM focusing on local interests. The interests seem to be focusing on governance as a whole or in part. Nearly 45% of SAM implementing CSOs engage in improving governance and government mechanisms, by mainly focusing on improvement or engagement of the government or local government on a specific issue such as corruption or raising concern on a general failure of the governance mechanism being propagated. Some focus on corruption (about 37% of implementing CSOs) in most cases local people are weary of corrupt practices of officials and therefore tend to direct their efforts towards engaging the same to curb the tendency. Those monitoring resource plan and utilization processes focus on performance of a specific agency/sector. These, include

CSOs of SIKIKA on health services and ANSAF on agriculture (account to 52% of surveyed SAM implementing CSOs) mostly on local level needs, water supply, environmental sanitation, health services and accessibility, or utilization of specific project funds. Others are interested in quality of a specific public service delivered, especially when they seem to be dissatisfied by the performance or quality of service they get from a public service center.

### 4.6 Legal and Policy Framework for Conducting SAM

The role of CSOs in SAM and enhancing transparency at the local level is recognized as shown in a number of important policy papers including the Tanzanian Constitution, Tanzania's National framework for good governance and the Local government reform policy paper of 1996. The national framework for good governance recognizes CSOs as constituting a strong instrument for the effective participation and involvement of people in decision making and social, political and economic activities. The national NGO (CSO) policy paper recognizes that CSOs are important partners in development processes. In section 9 of the policy paper, the government states that "...it recognizes the contribution of CSOs in society and regards the same as important partners in the development process". As a result, the government has and is taking several steps to create a conducive environment to ensure that the potentials of the CSOs are fully taped.

A number of laws and regulations govern transparency practices in LGAs in Tanzania and these have a direct impact in the implementation of SAM and financial accountability. Most of these are anchored in Article 8 of the Constitution of the United republic of Tanzania of 1977 and the Local government Acts number 8, 9 and 10 of 1982. The local government act No. 9 of 1982 is the key law that governs transparency in financial matters. This is closely suported by the local government financial memorandum of 1997.

The availability of a sound legal and policy framework for conducting SA initiatives is a positive development and a capacity building situation setting up a conducive ground for not only conducting SA initiatives but also in enforcing engagements and implementation of findings and recommendations. This is in addition to the political enforcement of actions and corrections when need arise.

### 4.7 SAM Methodology

Mostly uniformly, 88% of surveyed CSO implementation of SAM follow similar trends. The programmes mostly seek (see section 4.5) to empower marginalised groups i.e. women, the youth, urban poor and rural population to use the accountable system to ensure realisation of their rights and to oversee the local governance system to ensure that it functions well. Focus on strengthening of citizen participation services delivery by empowering them to challenge effects of the implementation of national policies and decisions deploying rights based approach towards SA and to develop capacity of the citizens at the ward level to engage proactively in budget process. A selection of local volunteers undergo structured trainings on SAM and form a council level implementation team (CIT) of local residents. The composition of CIT vary (see 4.7.1 below). The CIT collect information from the relevant offices from which data analysis is done. Findings on the analysis and egagement with public are shared among a wider stakeholders meeting held at a selected convenient place within the locality. Among stakeholders are the council officials,councilors, the MPs, heads of the religions institutions and an assortment of respectful citizen.

The SAM initiative tends to emphasize the basic understanding by the public that SA is a right that is guaranteed in national and international legislation committed to by the government. The purpose of SAM is to enhance local people's collective capability to

realize this right. The initiative offers local people an informed and more consistent monitoring of these systems by organized groups of citizens; an increased and informed media and public debate on substantive accountability issues. Generally transparency and public dissemination of the results are key to most accountability related misuses of public resources paving way for governance that is more responsive to public needs as a result of better monitoring and informed advocacy. SAM is about creating and use of public space to realize their rights to explanations and justifications for whatever is done by public officials and public service providers for the use of public resources; so SAM initiatives seek to get explanations and justifications of project findings through collection and analysis of Council relevant documents across the five processes of SA system. SAM has tools and that its implementation is a systematic step-by-step initiative through which specific questions are asked, specific information is sought and an identified analysis conducted.

Although a systematic approach to implementation of SA initiatives is observed, it has also been clear that some variants exists. The variants are mostly a result of limitations in financial resources for implementation, lack of technical capacity by implementing partners, difficulty in accessing information from relevant public bodies turning the initiatives into campaigns for access to information (as the case for Kibaha district council (see Policy Forum, 2009)) and the need for quick wins. The implementation of SA initiatives through a systematized approach is a very good indicator for relevance and credibility of findings.

### 4.7.1 Collaboration in project implementation

It has been noted that, CSOs collaborate closely with LGAs in implementing SAM in their areas. The mode through which collaboration takes place ranges from the overall

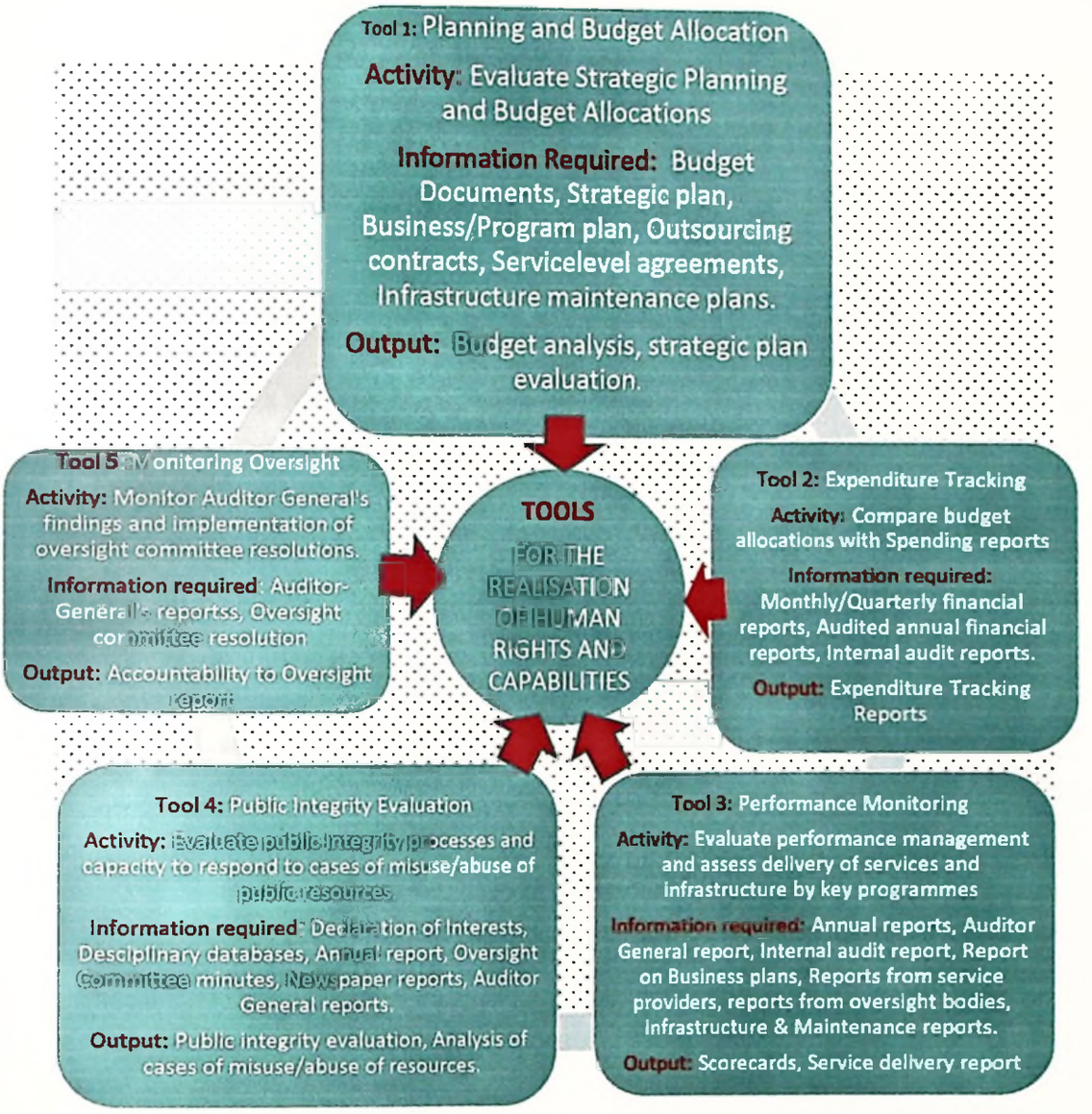
participation in which CSO activists, local people representatives and LGA officials come together from the initial stages of introduction of the project through training and team formation to collection of information, analysis and sharing of findings to the engagement collaboration. In Kiteto, Karagwe, Masasi, Iringa, Kongwa and Urambo Councils, the CIT is formed partly by members from the LGA management team. Generally, engagement collaboration takes place when LGA officials and local leadership is engaged in specific stages during implementation and engagement of SAM; most notably in the introduction of the initiative, and in discussing the outcomes. This is the case observed in Mwanza city council, Kinondoni municipal, Kibaha, Babati and Meru councils. The mode of these collaboration is informed by the general trend of development in CSO/NGO – government relations over the years. Over the last four decades, between late 1980s and 2013, there has been a tremendous growth in NGOs and CBOs in Tanzania; CSOs have been recognized by the government, and that CSOs play a role in both service delivery and development of democracy. According to about half (46%) interviewed government officials, the government has seen the need for co-operation between the two, and in the local government reforms civil society has been granted a role in order to contribute to a positive development of the country.

Generally, experience shows that, civil society organizations are expected to provide an arena for people to engage in activities they perceive as important; their provide a space for discussion of critical issues that are of concern to people, thereby linking them together and creating shared values. These arena takes many forms: organized or un-organized, formal and informal space. There are times when the space so created takes a shape of a decision making forum, whereas in other instances they are just as free public meetings for sharing information. According to 42% 0f interviewed CSO officials, there is a tendency among government agencies and the media to focus upon organizational life

as the focal point of any strong civil society. As a result, in the LGRA 1996-2000, a summary of the key actors and their envisaged roles in the programme implementation is provided. In the reform process it has been stressed that one of the roles of the LGAs is to facilitate participation of people in planning and executing their development programs therefore, the local government and civil societies are stakeholders in the development process. According to 59% of the FGD participants and 62% of KIIs from both LGAs and CSOs see this as an opportunity to come close to each other in enhancing their performance to serve the population. However, it has been noted that there is still caution and distrust among them.

### 4.7.2 Social accountability system training

SAM implementing CSOs conduct detailed trainings to SAM implementation teams, called Council Implementation Team (CIT). Through the training the participants are equipped with a thorough understanding of the processes and stages of the SA cycle and are also exposed to the tools for monitoring the individual stages, especially the Questions-Information-Analysis (QIA) Tool. The details covered are standard training materials developed and used by either Policy Forum, MS TCDC or those from the CSA; these cover topics such as strategic planning and its importance in SAM; resource allocation, budgeting and its use in monitoring government resources; introduction to and expenditure management practices and evaluation; introduction to and public performance management and oversight; public integrity management; and the role of oversight, and roles and function of oversight management. On top of these, the sessions also cover oversight functions of LGAs and how SAM Teams can engage with them (Figure 4).




Source: Center for Social Accountability, PSAM. Rhode University South Africa (2009).

**Figure 4: The Social Accountability System Cycle and its processes**

### 4.7.3 SAM implementation

The *modus operandi* of SAM projects differs among the different applicants in Tanzania. However, a systematic approach is evolving from experiences on how SAM has been implemented by the NGO Policy Forum and entrenched by a team of National Trained Trainers certified by CSA.

This approach is based on the pretext that the Local Government Reform Programmes have given Councils more autonomy over their planning and budgeting processes, and more influence over sector investments. The government and donor supported development initiatives have increased local sector finances with more funds channeled to LGAs to implement sector projects.

Despite the above mentioned, Councils' development and service delivery sector is experiencing little success in delivering adequate and sustainable services with poor governance being mentioned among the major stumbling blocks. The councils face a number of governance challenges ranging from inadequate financial accountability, inequality in resource allocation, capacity gaps among communities and CSOs to exercise their control and checks to the government performance, inadequate transparency in planning, budgeting and expenditures within local government authorities and poor participation of the citizens in planning and monitoring their LGAs. If LGAs are left largely unchecked, unaccountable, there is a risk that equity, effectiveness and efficiency standards are compromised; hence the need for active CSOs to play a role in monitoring for the governance processes. It is from this background that there's need to undertake SAM in the LGAs.

The right to social accountability asserts that; every state is obliged to justify and explain its decisions and actions in regard to its citizens in its core public resource management documentation as a matter of course and to take timely corrective action where weaknesses are identified. It also asserts that, all citizens have the right to demand these justifications and explanations from the state when it fails to provide them adequately and corrective action where required.

### 4.7.4 Purposes and objectives for SAM initiatives

These Findings are a result of KIIs with SAM implementing organizations; the document reviews of SAM reports and own experiences in the SAM engagement initiative over the last six years prior to the research.

#### 4.7.4.1 General purpose

Implementation of SAM initiatives by CSOs and citizens groups in the surveyed LGAs tends to promote good governance and accountability using the rights-based approach to development and public service delivery. The initiatives focused upon varied in terms of the sectors engaged but generally, the tended to build capacity of the LGAs to deliver and improve transparency, good governance and service delivery processes.

#### 4.7.4.2 General objectives

The main objectives of SAM initiatives centers on building capacity of CSO staff, Council executives and partners, Councilors, LGAs and members of the community to engage in a public resource management framework. Specifically, the projects aim at strengthening the capacity of civic actors to undertake SAM in their localities using a complete set of tools for public resource management monitoring (resource allocation and budget analysis, expenditure tracking, performance monitoring, integrity monitoring, oversight tracking) at the same time improving transparency to the local people and building confidence among LGA officials and leaders to deliver.

The observed objectives and goals of the SA intiatives intends to create an engagement space and process for all parties to participate not only in governance but also in poverty reduction and alleviation strategies in particular. This is a positive trend towards citizens engaging their governments for improvement of both public services and the

implementation of development programmes. To social accountability proponents, this is a positive trend towards building a vibrant ever demanding, engaging and active citizenry, a necessity for sustainable development and the fight against poverty. The same is supported by the observations below on scope of the intiatives, observed expectations and the nature of the SAM implementation teams.

### 4.7.5 General scope of SAM work

SAM projects in surveyed local authorities are mainly implemented at a district/council level though in some instances they are implemented at other levels of government, village, ward or a service delivery center, especially with the implementing function. In the Councils, the implementation levels of development and service delivery are the Council, the Wards (in urban set up) and the villages (in the rural setup). SAM inititaives are implemented in four stages as shown bellow;

**Stage 1:**Introduction and team formation. This generally involves orienting/training the selected participants about the Social Accountability monitoring concept and processes. Includes formation of the implementation teams, chosing leadership and organizing the work to be done. In most cases, the team trainings are 14 days long, split into two 8/6 days sessions with a two to several weeks break in between giving opportunity to the teams to exercise some lessons.

**Stage 2:** Collection and Analysis of documents. Under this stage the trained participants put into practice the tools they get during trainning by collecting relevant documents from targeted public offices and analyzing the different documents (Budgets, Reports, Strategic Plans) from the respective offices. It also involve going for field visits to verify reports in situ, from the target audiences and by implementing agents; this involves collecting

evidences and first hand witnesses. This also involve internal consultations with relevant LGA officials in the process of verifying information and dispensing opportunities for public officials to explain and justify their actions, inactions and decisions.

**Stage 3:** Feedback Meetings: at this stage, CITs conduct feedback meetings with different executives (Villages Executives, Ward and Council Executives, Councilors and other relevant stakeholders) and all other necessary stakeholders in the area to share key findings from the analysis.

**Stage 4:** Advocating for changes. This involves preparing an advocacy strategy. Based on the findings, evidences and adopted recommendations along the processes, participants will prepare an advocacy strategy on how to move forward/address the identified issues. This might also involve planning for the next cycle of implementation.

### 4.7.6 SAM Implementation teams

At a Council level, CSOs identify, chose and train a Council Implementation Team (CIT). SAM implementation demands participation from a number if not all stakeholders in the locality and sometimes individuals are invited from afar in the process. Officials and leaders from LGAs, Councilors, relevant stakeholders and CSO partners, representatives of local FBOs, especially the respectable church and moslem leaders, local NGOs and senior citizens and trained SAM Facilitators. Most SAM implementing CSOs propose a 30/70 split i.e 30% of CIT members to come from the Council/government agency and 70% from among CSO and target group representatives. At times, implementation teams are formed for specific sector focus, such as those formed by ANSAF in Masasi, Iringa, Kongwa, Korogwe, Karagwe and Meru to focus on agriculture and those formed by the National Council of People Living with HIV/AIDS (NACOPHA) in Mtwara, Morogoro,

Iringa and Dodoma focusing on Health and HIV/AIDS. There are also teams formed at sub-council levels such as wards and villages; PETS teams formed by Haki Kazi in Meru district council are mainly village level focussed. Alternatively, a Council level implementation team can be formed by members from targeted villages or wards, as is the case in Karagwe under KADERES and in Korogwe by Katani Limited, or from the sector specific stakeholders as in Kongwa and Mpwapwa under RUDI.

### 4.7.7 Expected outputs and outcomes from SAM initiatives

#### 4.7.7.1 Short term outputs

In the first stage members of the CITs are equiped with the concepts and processes in the public resource framework such as strategic planing and resource allocations, public expenditure monitoring, public perfomance monitoring, public intergrity and oversight. In the second stage, participants are expected to be able to analyze different documents in their respecive disricts or projects and align them with the social accountability monitoring in the public resource framework; evaluate the effectiveness of resource allocations to their respective districts; evaluate the responsiveness and coherence of strategic plans in respective district; track expenditure against budget allocations to respective district; monitor the performance of the respecitve districts against their strategic plans and service delivery commitments; evaluate the accountability of respective district councils to oversight bodies; evaluate the effectiveness of public integrity/disciplinary processes implemented by service providers/agencies; and identify social accountability advocacy opportunities within the public resource management framework and apply basic advocacy skills.

In the third stage, participants are expected to come out with a report from the Council highlighting gaps and strengths within the Public resource management processes; a

number of meetings conducted with different government officials, Councilors and communities and increased their understanding about basic requirments in the public resource management framework. In the fouth stage there will be an advocacy strategy that outlines key approaches to address the gaps.

Social as well as governance changes do happen along the implementation processes; as weaknesses and challenges are identified, in the presence of target audiences, these tend to inform their constituencies about the identified issues, and therefore actions and decisions are taken to rectify them before the next step. In Kibaha TC, where the CIT identified a Bus Stop tax collecting agent without contract, the Council initiated a procurement process immediately to correct the vice, even before the SAM report was read to the public. The same council had to build a new Abbartoire (slaughter house) when it was identified that, the Council had TSH 19 millions allocated for renovation of the site and there was nothing done when the financial year came to the end.

**4.7.7.2 Long term outcomes of SAM initiatives**

The CSOs, Council executives, development stakeholders and local councilor's capacity to engage with the local government authorities and other relevant offices for improved accountability and transparency is improved. The capacity of local government authorities to provide sustainable development services is also improved and especially its liability to provide explanations and justifications to her people on the doings, decisions and actions and take corrective actions when weaknesses are identified. There's also built in confidence among local people on not only holding their local officials to account but also to demand for their rights.

### 4.8 Some CSOs Social Accountability Seeking Initiatives in Tanzania

In practice, the involvement of NGOs and other civil society organization- in SAM of financial and other resources use and expenditures in Tanzania has been limited, though beginning to evolve. Sundet (2004) has observed that a growing number of organization are adopting approaches that build on surveys and data-collection and dissemination. Action Aid is one of such organizations, which in collaboration with the Institute of Democracy for South Africa (IDASA) convened a training workshop on budget analysis for a large number of Tanzanian NGOs. A number of organizations have recently carried monitoring in the form of expenditure tracking studies (PETS) all over Tanzania. CPW is coordinating grassroot efforts of local CSOs in monitoring and engaging the Parliament, MPs and LGAs.

Civil society initiatives such as the ones outlined above and others covered here under fulfill a number of functions, for example they enable at a local /community levels individuals to provide feedback and exercise their voice vis-à-vis central and local government and service providers. At the national level, these initiatives also provide civil society organizations with information to guide their advocacy initiatives. Both central and local government can also benefit from such initiatives more importantly they strengthen the capacity of oversight and consolidate community support programmes. Some notable findings from case specific studied Councils are presented below.

#### 4.8.1 Mwanza city council

In 2008, policy forum under a partnership with Mwanza Policy Initiative (MPI), a regional network of over 14 CSOs and several NGOs operating in Mwanza region conducted SAM in Mwanza city council (MCC). MPI has members all over the region with some forming their own district networks for ease of communication and

collaboration. The major theme of MCC's SAM engagement was a case study on citizen agency in revenue collection involving Mwaloni fish market association.

For the year 2007/08 MCC had over 87% of her development budget by the central government and development partners, her own contribution was 14%. This made MCC more accountable to the government than the community. MPI noted that this kind of plan is contrary to the local government planning policy, the opportunity and obstacles to development (O&OD), as well as the Local Government Reforms Policy of 1999.

Observations further show that, MCC's annual implementation report for the year 2006/07 had various discrepancies in Financial records with expenditures differing widely to plans for example, the report had shown that up to 28th February 2007 a total of TSH 7.59 billion was either collected from various council sources including the central government. However, the expenditures over the same period were TSH 8.22 billon with no explanation of the over expenditures. Analysis= performed on the APB 2007/08 had shown that apart from the other budget allocations, the plan for utilization of the community's own money (own sources by the council) had been flawed with respect to public priorities. Allocation of the funds to priority sectors was given least consideration within own community contributed resources: health services (1%); education (7%); roads/ works (9%); agriculture/livestock (0.4%) and city planning (4%). In total own sources contribution was below 40% and that more than 25% of the budget goes for the ruinning of the city's treasury office. Futhermore for the mayors's office, and that of the city director, both spent 7%of the budget each. The observation by MPI suggests that the running cost of the offices was given more priority by council officials than development programmes and services delivery activities.

For the year 2007/08, the education department was allocated TSH 6.79 billion of these 131 million were allocated for adult education charged with the task of eradication of adult illiteracy. However, 51% of the section's allocation went for salaries; the remaining 65 millions only 3% was allocated for training materials for adult education and just over 6% for the money allocated for adult education celebration. Furthermore, long and short term trainings of the adult education officials was allocated 5% as 9% went for office administration, allowances and subsistance.

The water sector development plan also had a similar outcome; a detailed analysis uncovered that over TSH 103 million (42% of the budget) was allocated for project supervission, consultances and monitoring. This was on top of the fact that funds allocated for development were not being utilized (38%) as fast and efficiently as those for salaries (69%) and other charges (67%).

Representatives for Mwaloni fish market discovered in the analyzed documents that they were contributing 13% of the Councils' own income source. They further discovered that MCC reports indicated they contributed only TSH 12 million for a month in 2007/08 contralry to their own documents that showed they had been taxed 32 million. A further follow up on the tax collecting agent shows that the agent was collecting 20 million. However, in the year 2008/09 the MCC decided to increase taxes at the market with a pretex that the Council revenues were not enough and that the Council wanted 20 million instead of the 12 million they were receiving. Following this, Mwaloni fish market association leaders decided to boycott the hiked taxes saying they already pay enough therefore demanding to be allowed to collect the taxes themselves and submit the 22 million a month demanded. The boycott went on for a number of days including turning violent when the police force in Mwanza intervened to force businesses to pay tax.

At one point, in 2010, the association members closed the famous Airport road forcing the then Prime Minister to intervene and ask the Council to resolve the standoff in favour of the bussinessmen.

### 4.8.2 Kibaha Town Council (KTC)

In 2008/09 Policy Forum worked in partnership with Kibaha Network of CSOs (KNC). With her 34 constituent community organisation and district-based NGOs. KNC covers Kibaha district as well as Kibaha town councils. KNC enjoys popular support by local people especially through its open air monthly development forum. The Councils' action plan and budget for 2007/08 exhibited typical trends of planning and reporting; a brief report of previous years implementation, a page on expectation of the community and a 400 page budget of the council that was delivered to councillors two or three days before its submission for reading and passing it in a four to six hours meeting of the full council.

Analysis of the plan and budget had shown that, KTC planned to collect over TSH2.3 billions from various sources in the year 2007/08. However,on the expenditure side of the budget the council planned to spend 1.747 billions in development programmes of these, 30% was for the education department especially on the construction of primary and secondary school classrooms and 16% allocated to the health sector. By the end of the financial year, come June 30th 2008 the council managed to collect just over Tanzanian Shillings 1.386 billion. In addition, the council only managed to spend 75% of this collection leaving behind over 335 mil unspent. However, more of this remaining balance was not found in any report or plan for utilisation in the next financial year, it was neither returned to the ministry of finance as the local government financial memorandum so directs.

Another important aspect of social accountability is putting local views into consideration. Generaly local authorities in Tanzania are supposed to take peoples concerns through the employment of O&OD planning mechanism. To the least is the expectaction that people's views could be negleted. However, KNC analysis of the council's budget in relation to the public's priority as expressed through the O&OD plans had shown a very different picture: those priorities can be set at any moment by anybody, at the discretion of the council officials.

Furthermore, the CAG report had shown that there was misuse of more than TSH 833.35 million in the year 2007/08. This is in addition to:-

i. The council had no internal audit committee; contrary to article 30(1) of the public finance rules of 2001 and amended in2004.

ii. More than TSH 31.2 million revenue was not banked.

iii. More than TSH 35.3 million was not banked within seven days contrary to public financial regulation.

iv. Three revenue collection books (with more than 350 leaves) were missing, and that

v. Three revenue collecting agency, including one collecting revenues at Kibaha Bus Stop, with liability to collect more than TSH 120 million had no contracts with the KTC.

In a follow up visit, the CIT discovered that although the Council had allocated and received from the Treasurer TSH19.6 million for rehabilitation of the Councils Abbartoire (Slaughter house) in Kibaha town, the slaughter house had not been renovated for years and was run down. The report raised public concern to the safety of the meat processed at the site leading to the District Commissioner, then also as dubbing coast region as Acting

Regional Commissioner, Ms Halima Kihemba closed the center after receiving the report. This caused a shortage of meat supply of meat in Kabaha and later an uproar by the public such that the Council was ordered to immediately repair the abbartoire.

### 4.8.3 Handeni district council

Late in august 2009, a Tanzania Women of Impact Foundation (TAWIF), through its one-year project on building inclusive governance (BIG Programme) trained local residents in Handeni to embark on SAM. The programme sought to empower marginalised groups i.e. women, urban poor and rural population to use the accountable system to ensure realisation of their rights and to oversee the local governance system to ensure that it functions well. Strengthening of citizen's participation services delivery by empowering them to challenge effects of the implementation of national policies and decision deploying rights based approach towards social accountability and to develop capacity of the citizens at the grass root level to engage proactively in budget process. They underwent structured trainings on social accountability monitoring (SAM) and formed a council level implementation committee team (CIT) of local residents. The CIT collected information from the relevant offices and data analysis was done. Findings of the analysis and egagement with the public were shared among a wider stakeholders meeting held in Handeni town in May 2010 among the stakeholders were the HDC officials, Councilors, Handeni's MP, heads of religious institutions (Muslims and Christians) and an assortment of respectful citizen.

Observations from the analysis of the above-mentioned data shows that in 2007/08, HDC allocated TSH 293 587 812 to construct the Makelele water dam in Kwenjugo Magharibi village. However,TSH 218 954 369 had been utilized by July 2008 with 74 663 443 not spent pending completion of the project. Moreover, no information was availed in

financial and implementation reports of the Council for the year 2008/09; nor was there information in the LGAs offices.

The CIT conducted a public meeting of villagers in Kwenjugo Magharibi; through the meeting and individual interviews, community members expressed their concern in the water supply sector and general participation in development as being primarily by lack of information and inaccesibility of the government and the council machineries by local people wishing to be informed on their development plans. The villagers reported that they were suplied water only twice since the dam was constructed. The community, through village leadership and sometimes through individual initiatives had tried several times but in vain to consult the council water engineer. In several instances, the council engineer sent a representative to talk to the villegers. The villegers met him for the first time, but could not do it again because he failed to answer their querries.

Generally, the concerns of the villagers were as shown below: -

i. The villagers accused the council and water engineer of missuse of project funds citing failure of the named to avail to them relevant financial transaction information on the project;

ii. The community was very concerned on issues of the project management and ownership. Primarily, the community appointed a committee to oversee the project. Later on, the water engineer named them the water user association and handed them the project without the community's or government's consultation. The engineer and the association ran the project and managed project funds although there were concerns amongst community members on the engineers capacity to change the committee into an association.

iii. The villagers were concerned on status of the water user association; the association claimed to be registered by the engineer and accorded all cooperation,

including fund utilisation. The CIT managed to access a letter from the association and endorsed by the engineer to the bank manager (NMB-Handeni Branch) to draw TSH 823 000 on 11/12/2008.

*iv.* The council implementation report for July to December for the financial year 2007/08 shows that there were 14 water points constructed in Makelele dam project area; however, there were only 7 water delivery points.

*v.* The community also was very concerned on issues of accountability of their wards and constituency leaders: "*with all all these information and claims we make to our leaders, why is there nobody to come and respond to our concerns?*" They asked.

This kind of a community situation was also observed in Mandela water dam project in some villages – Kwenjungo Mashariki. This dam was supposed to supply water in more than three villages but was not completed as the contractor was not paid since he started the project even after completing 13 out of 14 water points. These findings and the raised concerns were presented to the District stakeholder's consultative meeting together with findings from other areas. The CIT presented the findings and analysis; the identified community members raised their concerns and the Council officials, councilor, MP and the District commissioner for Handeni were asked to respond. This meeting was held at the Council hall.

Of the raised concerns, the representative of the District Executive Director (DED) could not respond to any, claiming that these needed the DED himself needed to be handed to him two weeks before. When he was informed that these claims were attended to earlier, he and his fellow heads of the various council departments' present at the meeting could not attend them only to request two weeks more. The present councilors, including the

Council Chairman, and the MP could also not respond. Other councilors claimed the local villagers could not do all this analysis and raise these technical questions whereas others accused TAWIF and the CIT members of political maneuver against them claiming that this information was geared towards showing the public that they have done nothing over the past five years (2010 to 2015). At the end it was concluded that, the information and the findings would not be publicized pending a response from the HDC officials and leaders in two weeks' time.

Despite the above agreed time frame (2 weeks), after more than six months of follow ups and encouraging the council officials by TAWIF seeking to call together again the stakeholders to forge a way forward with no success was achieved as council officials maintained they were busy with the 2010 general elections. In October 2012 TAWIF managed to convene another stakeholder's engagement meeting disguised as budget training to LGA officials and the CSO representatives. In addition, Handeni district commissioner was invited to officiate the workshop and therefore coming face to face with the people who demanded explanations and justifications of the Government's actions and inactions in relation to HDC for the water woes in Handeni. This meeting also came into being after an article published in the *Mwananchi* Newspaper by a journalist hired by TAWIF to do a coverage of water issues in Handeni.

Responding to the article and the CIT/TAWIF community raised concerns the DC came to the workshop armed with a Council report (prepared in July 2010), according to him the same had been specifically prepared to explain water scarcity issues and steps taken by the Government and HDC to solve the problem. The DC affirmed CSOs and the CIT that the government was working on issues raised by the CIT and TAWIF on water

scarcity in the district raising hopes among CSOs that the government could be put to account for her actions.

The DC went further to invite TAWIF, the CIT and other stakeholders including the journalist to revisit the water scheme, Handeni Trunk water Management (HTC) to see the progress made by the government and the council to solve the problem. This is the first time in SAM history in Tanzania a public leader admitted to have worked on issues raised by a SAM Team and invite stakeholder to a site seeing experience to witness actions taken by duty bearers to the demanding society. The field visit was conducted on 9 December 2010.

### 4.8.4 Kinondoni Municipal Council

In 2012 Integrity Watch (IW) conducted a SAM in KMC focusing on Health services. The initiative focused on three wards of Goba, Mwananyamala and Manzese. As a result three working teams were identified, trained and facilitated to conduct a survey, administer questionnaires and participate in analyzing the information before engaging councilors, officials and other stakeholders for explanations and justifications of the identified issues.

#### 4.8.4.1 Public priorities

IW found that resource allocation in the department of health did not follow public priorities; according to the council plans, the first public priority was health services delivery which was allocated only 7%. The second priority improvement in the management of health resource, health facilities and health statistics was allocated 25%; the third priority, improvement of health statistics, was allocated 0% while the fourth priority, improvement of health preventive services and treatment was allocated 46%.In

the process the SAM implementation teams presented the findings and asked forpeople's satisfaction on the allocation and the use of resources by KMC; only 3 out of 150 interviewees were satisfied with over 71% dissatisfied.

#### 4.8.4.2 The state of health service delivery

IW reported that, most (71%) of their respondents indicated dissatisfaction on the stateof health services delivery in Kinondoni Regional Hospital (Mwananyamala) and Goba Dispensary. Most of the local peoples complaints were a result of inadequacy of medical personnel with respect to the requirements of the health policy. For example in Manzese it was reported that most expectant mothers reported to be charged financially when attending clinics and medical examinations at public service centers (dispensaries). These mothers paid for blood examinations, pregnancy test, blood grouping and some medications especially for malaria. Some had reported to get free services except for medications and medical tests which they had to get from private services. Of the 96 respondents, 10% reported to access free services, 75% paid for everything while the rest (15%) paid for some while getting free services. On the other hand, Manzese ward neither had a dispensary nor a health center despite the plan and budget amounting to TSH 285 million for the same being set as early as the 2009/10. As a result of the SAM initiatives, Kinondoni Municipal Council built Manzese Ward Dispensary in 2013. The dispensary was officially declared open in December 2013.

### 4.8.5Agriculture sector development programme in selected councils

This budget survey of the targeted Councils was carried out in between August and November 2013 on the targeted Councils of Babati, Mpwapwa, Kongwa, Korogwe, Karagwe, Iringa and Meru. Between 75% and 95 % of surveyed Council's inhabitants depend primarily on the agricultural sector for their livelihood. In this study agriculture

refers to crop production and livestock keeping. Crops grown are both food and cash crops. Livestock kept are mainly indigenous cattle, goats and sheep. Livestock are mainly kept for beef, milk, draught power, production of farm yard manure, source of income and cultural functions.

#### 4.8.5.1 Vision and mission of the councils

All surveyed Councils had missions and visions for their development as well as operational commitments. Six of the Councils aspire to be "The Best and Sustainable Socio-Economic Services provider by the year 2020"; while 4 identified environments as being "To provide Quality Socio-Economic Services Using Available Opportunities and Good Governance". The Councils identified their objectives, mostly expecting to successfully acquire their visions by executing the following:-

i. To provide services and reduce HIV/AIDS infections.
ii. Capacity of council staff to deliver services improved.
iii. Revenue collection system improved.
iv. Working environment and infrastructure improved.
v. High quality socio- economic services delivery to customers improved
vi. Land conservation and environmental management of key factors improved.
vii. Good governance and accountability improved.
viii. Social welfare, gender and community empowerment improved.

Mostly the Council's objectives are broad expectations that were being translated into departmental specific initiatives as time comes and goes with availability of resources.

### 4.8.5.2 Environmental scan

**(a) Agriculture**

The Councils have areas in the range of 180 000 -260 000 hectares of arable land equaling to 32% - 70% of total Council areas; area under cultivation ranges between 30 – 40% of the arable land. The large-scale farmers who own big farms under lease still occupy a fraction of land and small scale farmers own an average of 1.5 hectares of land per household. Village lands in the surveyed Councils are of different uses, which include farming land, communal land, grazing land, conserved land (forests, water catchments areas, lakes, river banks, steep hills) and habitat areas.

**(b) Livestock**

Livestock are mainly kept for beef, milk, draught power, production of farm yard manure, source of income and cultural functions. Some Councils, Meru, Babati, Kiteto, Mpwapwa and Kongwa have a large number of cattle, goats, sheep, donkey and chicken. There are also pigs and dogs among domesticated livestock. The livestock available require large areas for free range grazing while the available total pastureland is limited. There are very few, in comparison to needs, of livestock dips of which some are disfunctional, some Veterinary centres (In Babati all do not function), charcoal dams, and other livestock system infrastructure including water troughs, livestock markets, livestock night camps, slaughter slabs and livestock crushes. The major livestock diseases include tick borne diseases (East Coast Fever, Anaplasmosis, Babesiosis, and Heart Water), Trypanosomiasis, Worms, Black Quarter, foot and mouth diseases, New castle disease, rabies and Rift Valley Fever

**(c) Forestry**

The Councils have 2 types of forestry namely natural forests covering more than 60% of all forest areas of over 400,000 ha. and planted forests/woodlots with an area of about ha scattered all over the Councils under community farmlands.

**4.8.5.3 The councils budgets**

**(a) Councils budget focus**

According to the 2011/12 – 2013/14 Medium Term Plan and Budgets, the Councils plans and budget documents are developed based on Council decisions and commitment to contribute positively to national economic growth and therefore should be directed towards NSGRP II priority clusters:

i. Growth for Level of Income Poverty,

ii. Improved quality of life and social well-being, and

iii. Good governance and accountability.

In order to implement these priorities, the LGAs identified their own individual objectives. In view of the priorities, for the year 2011/12 not a single Council had agriculture as its first priority, Babati DC planned to spend TSH 22 351 649 752 in financing its operations, personnel costs and development projects, agriculture receiving only TSH 1 114 millions.

**(b) Sources of council funds**

Allocation of the funds in the Councils were tied to the sources of funding the council received over the year, funds from the 'Central' Government were allocated according to MoFEA budget guidelines, those from development partners according to agreed contracts whereas, own source revenues were allocated according to pressing needs

identified by both the Councilors and the general public through the villages O&OD plans. The councils collected resources from different sources, collectively from their own local tax collections, central government grants and development partners. There is also an identified resource base from local supporting NGOs.

The budget allocations count to just over 35% to development projects as shown in the graph. In Babati, of the TSH 13 136 770 000 only about TSH 843 million was allocated to agriculture and livestock development projects making close to 6% far below CADP requirements of 10%. In Iringa, Development partners and NGOs contributed 62% and 8% of development projects respectively. If there will be no donor funding then development activities will be performed by 31% only which is own source (7%) and government contribution (24%). In Korogwe, where the Council budget was TSH 24747 million the development budget was only TSH 4 416 771 645. Out of that TSH 578062000 was allocated for development projects in the agriculture department making it second in priority to rural water supply projects whose budget was TSH 1 784 604 347.

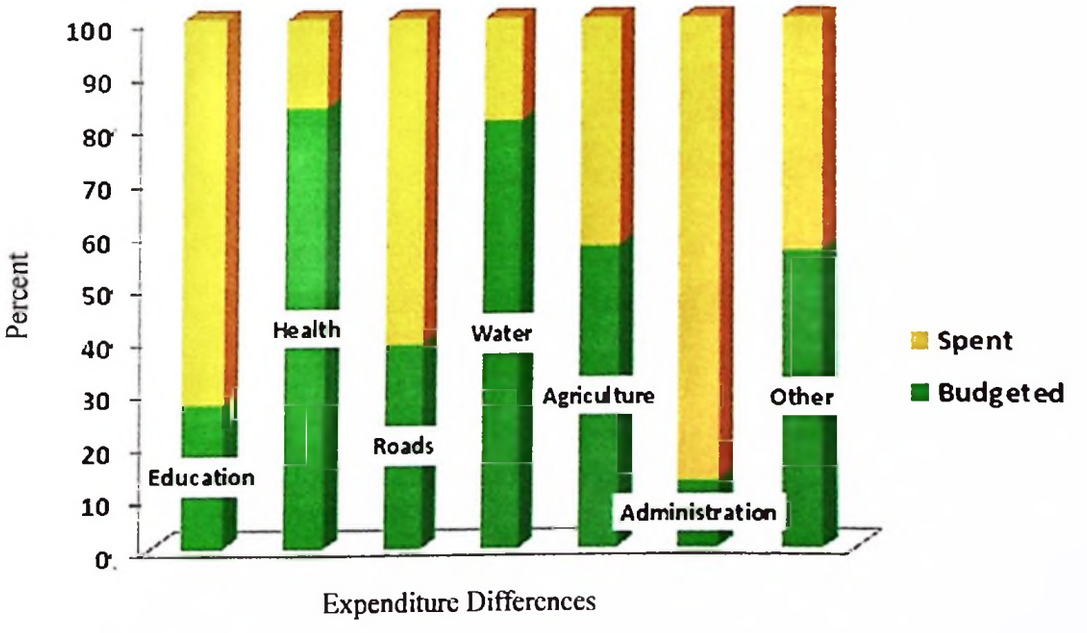
In Babati DC, the department of agriculture whose target was to concentrate on improving paddy production and reducing livestock diseases had an allocation of 13% of the development funds; in Korogwe DC, for the total year budget, the council spent a total of 18346087012 as personal emoluments and other charges which is about 74.10% of the total council budget. Total council development budget amounted to TSH 3 909 041 347 which is 15.78% of the total budget. This means that a lot of government funds was spent on salaries and for office running costs while a small proportion was left for development, hence the slow pace of achieving national objectives and target which has a consequence towards livelihood improvement for the poor community.

In Kongwa, the actual amount that went to actual agriculture development investment (ASDP) was only 4% while water development, road funds and local government health development aspects were leading by 21%, 22% and 15% respectively.

According to the CAG (2011/12) report, the sectors that received allocation below 5% include Finance Department, Trade and Economic Affairs, Department of works, Lands, Natural Resources and Community Development, Gender and Children.

**(c) Expenditures of funds**

Financial records of expenditures by the end of the financial year 2011/12, according to the CAG report, show that most councils managed to spend between 60% and 75% of available development funds. The expenditure also had a different orientation with respect to %age distribution of sectoral expenditures (Fig. 5).




Source: CAG report, 2012

**Figure 5: Council Expenditure Differences by Sectors**

The under-expenditures in Babati DC left as much as TSH 970 759 000 in the secondary education department; TSH 431 670 000 in primary health services department and more than TSH 356 million in trade and economic affairs department. On the other hand the agriculture and livestock development department overspent by more than TSH 232 906 000 followed by primary education department which overspent TSH 48 980 000.The Councils attributed the failure of spending resources to delays in disbursement of funds by the government and difficult procurement processes statutory by Public Procurement Act, PPA. At the end of the financial year the Babati district Council alone had under spent TSH 1 151 871 000 altogether in addition to the Council failure to spend over TSH 951 million allocated for water projects by the government.

#### 4.8.5.4 Agriculture budget trends

Between the financial year 2009/10 and 2011/12 budget allocations in Korogwe DC increased in rural water supply projects and decreased in all other areas including the agricultural sector. Again, analysis shows that during the above period although total budget for the Korogwe District Council decreased from year to year, it was high for other development projects, increasing from just below 600 million in 2009/10 to over 4.2 billion in 2010/11 and 3.2 billion in 2011/12 whereas that for agriculture increased from 600 million in 2009/10 to 770 million in 2010/11 and decreased to under 366 million in 2011/12.

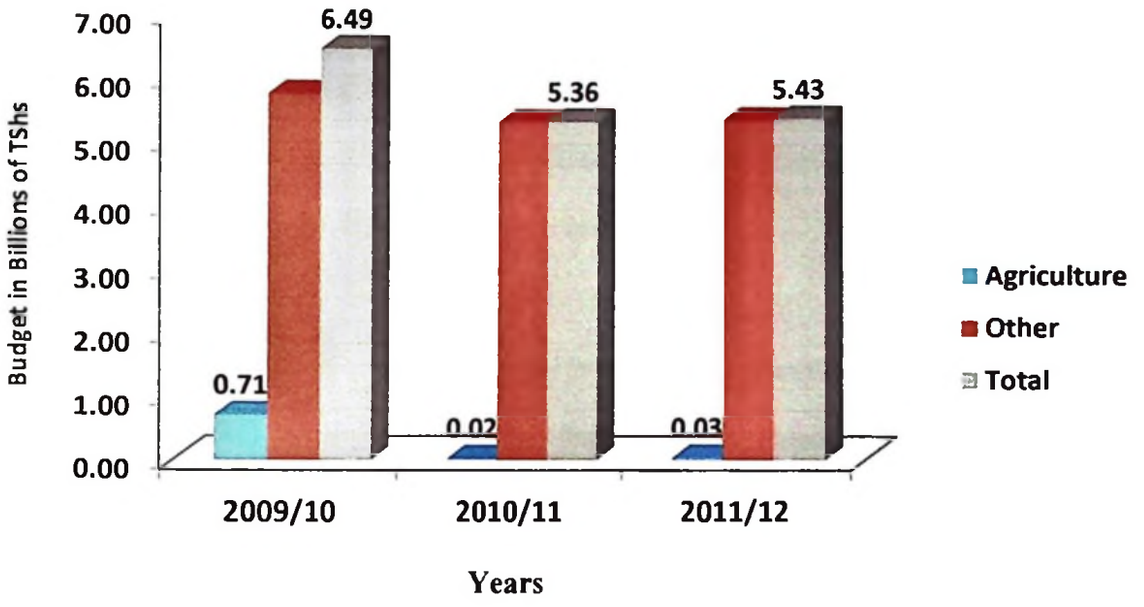



**Figure 6: Kongwa Development Budget from 2009/2010 to 2011/2012**

In Kongwa, the agriculture budget trends analysis shows that despite the eminance contribution of agriculture in the district's development, allocation of development budget in agriculture in three years has dramatically declined. Considering that agriculture employs the majority in the rural areas and that it has potentials to cushion and speed up the national economy. The budget trend above shows overall district budget is increasing while development budget increase to b not as expected.

Generally, it would be expected to have development budget increased to increase rural agriculture production but this is not the case here. The figures in the Medium Term Plan and Budget for the financial year 2011/12-2013/14 show that agriculture investment is only 4% while road services sectors are leading followed by water development (Figure 6).

### 4.8.6 District agriculture development plan

Babati DC (BDC) reports show that the council's DADPs is a participatory departmental plan guided by the Agriculture Development Policy of 1997 and the Livestock Development Policy of 2004 in compatibility with the Fisheries Development Policy of 2007. BDC started implementing DADPs in 2006/07.

DADPs is an O&OD generated plan in which communities identify their general development and social service priorities facilitated by the Councils and Ward Facilitation Teams. From the generated plans, the agriculture department identified agriculture related priorities. The DADP plans for 2011/12 show that the BDC identified the four major problems faced as:

i. Low livestock production, especially in relation to eggs, milk and meat production;
ii. Poorly developed irrigation infrastructures;
iii. Poor farming husbandry knowhow; and
iv. Land degradation due to soil erosion.

Based on the above-mentioned problems, and public priorities, the BDC's agriculture department proposed several investment priority areas: -

i. Rehabilitation of irrigation infrastructures;
ii. Construction of a slaughter house;
iii. Construction of an oxenization center;
iv. Construction of crops, fish/livestock markets; and
v. Rehabilitation of crops/livestock infrastructure projects.

Further to the above, the department facilitated farmer's group projects for implementation and support and capacity building and strengthening farmer's networks, research and management of natural disasters and unpredictable weather conditions. In the process the Council focused on: -

i. Improvement and extension of irrigation services;

ii. Capacity building of farmers groups in agronomic practices;

iii. Improving agriculture extension services;

iv. Management, mitigation and control of agricultural disasters;

v. Improvement of livestock facilities;

vi. Improvement of livestock extension services;

vii. Improving working conditions for BDC's agriculture staffs; and

viii. Establishment, capacity building and strengthening of cooperative societies.

The plans were adopted after discussions in the relevant BDC's meetings before being approved by the BDC's council. In 2006/07 when the DADPs started, BDC spent TSHS 154 305 512 and implemented 8 projects in which 4 were successfully completed, 2 partially completed and the other 2 could not be completed to at least 50% (Table 3).

**Table 3: DADPS implementation in Babati District Council**

| Financial Year | DADPs Budget | Target Project | Successfully Completed | 50% Complete | Incomplete (below 50%) |
|---|---|---|---|---|---|
| 2006/07 | 154 305 512 | 8 | 4 | 2 | 2 |
| 2007/08 | 187 382 859 | 9 | 9 | - | - |
| 2008/09 | 777 163 245 | 19 | 18 | - | 1 |
| 2010/11 | 808 214 000 | 17 | 12 | - | 5 |
| 2011/12 | 491 273 196 | 34 | 11 | - | 23 |
| TOTAL | | 87 | 46 | 2 | 31 |

By 2010/11 the Council had TSH 808 214 000 for implementing 17 projects and managed to complete 12 of the projects experiencing delays of funds and/or insufficiency of the funds for the remaining projects. Of the over TSH 1 114 million agriculture development funds in 2011/12, TSH 491 273 196 was allocated under DADPS with TSH 443 489 999 going for DADG and TSH 47 784 197 coming for A-CBG. However, at the end of the financial year only TSH 298 885 997 was spent, TSH 185 476 800 on DADG and TSH 47 784 197 on A-CBG. It was noted that government release of funds was biased towards capacity building initiatives with 100% whereas on DADG, the development wing of DADPS had only 42%.

The year (2011/12) implementation efforts were also affected by late release of funds as 1st and 2nd quarter installments were released during 3rd and 4th quarter dates. Even funds for completion of the previous year's budget (2010/11) of TSH 192 387 199 (DADG) was not released completely leading to transfer of budgeted activities into the year 2012/13. However, although DADP budget release was delayed, the Council managed to spend over 99.5% of the released fund, including 100% of the funds for DADG and completion of last year's projects, and 78.7% in capacity building initiatives (A-CBG). In total, for the year 2011/12 the Council intended to implement 34 identified development projects with 27 of them targeted for completion. However, the Council only managed to complete 11 of the projects.

In 2009/10 Babati development budget allocated 22% of the resources for DADPS, the major agriculture development initiative. The allocation was compounded by substantive allocation of over 18% in rural roads and infrastructure. This helped implement projects that stimulated agriculture productivity and improved accessibility to markets. For the year 2010/11 BDC planned to spend TSH 18 265 176 558. Of this TSH 7 233 882 975.76

was allocated for development initiatives in which Agriculture occupied 11% down from 22% in the year 2009/10 (Figure 7).

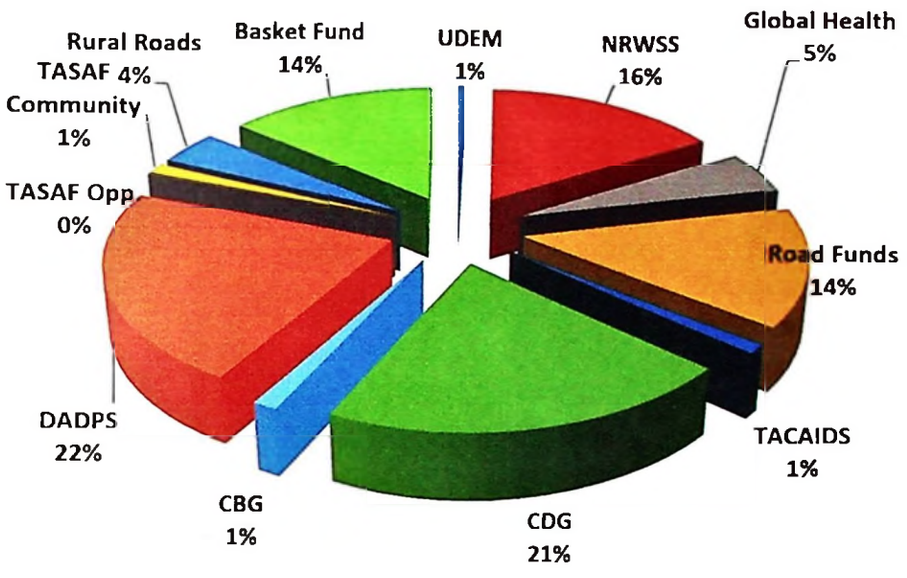



**Figure 7: Distribution of funds in Babati DC 2009/10**

### 4.8.7 Council policy and institutional orientation

The surveyed Councils' plans indicate that they are made in accordance to the Agriculture Sector Development Policy (2004) and its description in Agriculture sector development strategy and agriculture sector development plan (ASDP). The policy, the strategy and the programme target an agriculture development growth rate of 6% in transforming subsistence agriculture into commercial agriculture. It also targeted an agriculture growth target of 10% by 2011/12 by:-

i. Enabling farmers to have better access and use of agriculture knowledge, technologies and market infrastructure; and

ii. Promote private investment based on improved regulatory and policy environment.

The Councils also embraced the National Livestock development policy of 2002, and the Fisheries development policy of 1997.

### 4.8.8 BDC's local priorities in agriculture development

Farmers in BDCs are predominantly small-scale, subsistence farmers. The mean (average) number of acres under cultivation by household ranges between 0.8 to 2.4 Ha; in Babati, Mandi village had average household acreage as 1.44 Ha Gidas 1.84 Ha, Boay 1.04 Ha and Mwada 1.96 Ha. Gidas and Mwada have the largest percentage (24% and 20%, respectively) of households cultivating five acres or more; no other village surveyed has greater than 7% of households cultivating as much. Mwada has very low percentage (69%) of households owning any agricultural land, while the proportions in the other three villages are in the range of 95-97%. Some Councils, like Meru and Babati have a proportion of households renting land of up to 45%.

Maize is the most commonly grown crop among households cultivating land in Babati District. Beans, Onions, Simsims and Cotton are also commonly grown in Babati, Iringa, Korogwe and Mpwapwa. In addition, bananas are equally a common crop in Karagwe, Meru, Iringa and Korogwe. Other crops include sunflower, sorghum, and green vegetables.

BDC seems to be using the DADPS as a tool in translating (National) Agriculture Sector Development Strategy (ASDS) and its ASDP into local level programme plans for action. In the translation, the Council seems to put in use the Local government reform policy guidelines/principles by adhering to the needs of the local people to identify their own priorities, strategies and participate in formulation and implementation of plans.

### 4.8.9 Performance of agriculture development

Implementation of DADPS is but a challenge to Councils. It is a challenge in revenues collection as well as in expenditures. In BDC by the end of March2011, the actual collection was only TSH 10 560 205 500 equivalent to 58% of the targeted amount. At the end of the year, although agriculture allocation for DADPS was TSH 777 750 000 for implementation of 38 project activities in 15 villages, only TSH 601 034 272.00 were received from all sources. This resulted into failure by the council to implement the targeted activities; of the 38 planned projects, some activities such as construction of a Charcoal dam (Gidas village), conducting survey/feasibility study for 2 irrigation schemes (Magara and Gidingwar villages), purchase of motor vehicles and others were postponed to the year 2011/12.

In Meru District Council, according to cumulative quarterly MTEF progressive report for the quarter ending June in the financial year 2010/11 the annual physical targets were 29 projects of which 20 projects were completed and 9 of them received no funds. However, the annual budget request was TSH 432 811 000 and the amount received and spent was TSH 350 416 407. Nonetheless, the differences between the financial plan 2011/12 DADPs and its cumulative quarterly MTEF progressive report has been observed whereby, the plan's total budget was TSH 432 811 000 and the progressive report showed that there were five projects which cost TSH 267 586 000 and were completed 100%.

For the year 2011/12 Meru Council planned to spend a total of TSH 4 559 717 106 from various sources to finance identified farming and livestock development initiatives. Of this a sum of TSH 4 268 306 932 was allocated for agriculture and livestock development projects. Most of the resources were put in the rehabilitation of three irrigation schemes in Shaurimoyo, Masware and Kisangaji. Other projects that received

funds for implementation included the Magugu slaughter house, oxenization center at Bermi, constuction of charcoal dam at Dareda and construction of a Ward agriculture resource centers at VilimaVitatu. It was also noted that the construction of DALDOs office was costed from the development funds.

In short, the budget allocations so far covered in the surveyed Councils, have shown that the overall amount injected therein in agriculture and related services is less than the government 10% consented under the 2003 Maputo declaration. Moreover, even the amount of funds utilised into various development project is far lower than their budget expectations. Looking at the evidences above, actual revenues are far less than the approved ones. Development fund which is thought to directly support agriculture even receives lower than other charges and personnel emmolments. Thus, agriculture is yet to be given first priority as the main versel/tool for povety level.

### 4.8.10 Opportunities and challenges in agriculture development

#### 4.8.10.1 Opportunities in agriculture

Although agriculture is the main occupation among 60% to 70% of the populations in the surveyed LGAs, income from livestock sales and products is also significant. In Iringa, for instance, where 80% of households consider farming as their main occupation, for an average family 30% of the total income comes from livestock sales and products, which is more than farming. This disconnection between main occupation and main income source may be related to the nature of the farming—small-scale, subsistence agriculture. In order to increase household income, LGA leaders have an opportunity to design strategies for matching the primary occupation with primary income source either by expanding opportunities for sales of agricultural produce or scaling up of pastoralism.

#### 4.8.10.2 Challenges in agriculture and livestock keeping

**(a) Farm size**

Farmers in the rural LGAs are predominantly small-scale, subsistence farmers. The average farm size under cultivation by households in the Councils is simply very low and insufficient for commercial production of both agriculture and livestock.

**(b) Crop diversity**

Maize is the most commonly grown crop among households cultivating land in the surveyed LGAs. Beans, onions, simsims and cotton are also commonly grown. In addition, bananas are equally as common of a crop in Karagwe. Other crops include sunflower, sorghum, and green vegetables. Most households cultivate two or more crops.

**(c) Alternative crops**

Jatropha is a fast growing, long-lived, drought-hardy shrub which produces berries that can be used to produce biofuel, oil for soap and other products, and as a hedge to keep out grazing animals. Jatropha plantings promote soil conservation, prevent gully formation, and help reclaim degraded land. Although a high %age of households have heard of jatropha (44-62%) in some surveyed LGAs, only 10-25% have ever grown jatropha. Current jatropha cultivation is very limited: only 11.4% and 2.9% (only one household) of households surveyed in Babati.

**(d) Soil conservation**

Use of inorganic fertilizers was low to non-existent in two of the four villages and organic fertilizer use was over 95% in Gidas and Boay, 30% in Mandi, and non-existent in Mwada. Soil erosion was identified as a "very serious" problem in three of the four villages. According to the locals, major reasons for crop loss before harvest included

floods, droughts, insects, destructive animals (wildlife), theft, failure to weed at the right time and apply pesticides, destructive rainfall, and lack of labor; major reasons for crop loss after harvest included decay/rot, theft, and pests (e.g. rats).

**(e) Drought**

Livestock loss to diseases and drought is also rampant at times it can go to as high as 25% of a herd in a year of drought though this can be as high as 50% in harsher times. Of the surveyed Councils, Babati, Mpwapwa, Kongwa and Meru has the largest number of cattle owned now and also total number before loss. Babati lost 34 cattle to disease and 9 to drought on average per household loss in a year. More cattle were lost to disease than drought; for example, Mandi villagers in Babati lost 35 cattle to disease but only 3 to drought

**(f) Livestock vaccination**

Livestock owners indicated poor vaccination rates overall. About 50% to 90% of cows are vaccinated, while no goats are in some Councils, no livestock had been vaccinated in the past year. (Quantitative data are not available to corroborate this qualitative assessment). Given the higher number of livestock lost to disease, these low vaccination rates are problematic.

**(g) Poultry farming**

Household survey data indicate that some households in the LGAs do not own chicken, whereas others do, over 80% in Boay and Gidas villages in Babati own chicken. Newcastle Disease is the number one cause of chicken mortality in Tanzania. Most locally grown chicken are not vaccinated.

### 4.8.11 Lessons learnt from the agriculture budget survey

Local Councils recognizes the challenges they face in improving agriculture in their localities. However, LGAs budgets depend heavily on the central government budgetary grants and allocations. This has a corresponding implication on the LGAs subordination to the central government budget directives and guidelines. Moreover, these complicate LGAs working environments such that they don't freely plan and take on board their local concerns and priorities. Some of the local challenges LGAs face and the initiatives taken by the Councils in dealing with them include:-

i. Low productivity in the agriculture sector: The LGAs allocated budget for procurement of farm implements-power tillers and Ox-ploughs (this was done following directives by the then Prime Minister; only few villages will benefit); procurement of tons of quality declared seeds (no information availed on which crops specific for each area of concern); procurement of improved sorghum seeds; rehabilitation of farm implements and establishment of seedling nurseries, establishment and management of special interest farms at the village level.

ii. Inadequate storage facilities: The surveyed LGAs have only limited storage facilities (7- 15 go-downs in a Council, 6-20 *vilindos* (traditional storage facilities) and 20 000 – 75 000 *vihenges* in Councils of between 150 000 to 400 000 households) with the limited capacity of storing food crops while food requirement is in the increase, thus a big deficit. Some Council budgets addressed this problem by allocating funds for building warehouses and introducing warehouse receipt system (capacity of warehouse not mentioned) and training on the operation of warehouse to farmers group's members in the villages and on technical services /skills to crop warehouse system enterprises.

iii. Poor working environment and inadequate working tools for extension staff: budgets have insufficiently attempted to address this through staff house

rehabilitation but in some villages and provision of working tools' to selected extension agents.

iv. Agricultural planning skills, working environment and career development of the agriculture sector staff. The LGAs budgeted for training some project committee members on leadership and financial skills in some villages; to train committee members, direct training of direct beneficiaries at village levels; facilitation of communication linkages, extension agents, livestock keepers through *nanenane* and review meetings; and to support communities in some wards to prepare their 3 or 5 year development plans.

v. Livestock improvement: the need for improved meat production and marketing and livestock production and productivity. Some of the LGAs planned to construct slaughter houses in villages; undertake rehabilitation of skinning bans; facilitate livestock keepers and improving indigenous cattle targeting direct beneficiaries in villages; rehabilitation of cattle dips; conducting vaccination campaigns; vaccination of cattle against CBPP/FVF, anthrax, chicken against NCD; training of stakeholder on hides and skin value addition skills; rehabilitation of draught centre; and installation of water system for dip tanks.

vi. Irrigation: Some of the LGAs face severe drought conditions annually and requires irrigation initiatives if is to succeed in agriculture production. The Councils allocated some of its departmental development budget to irrigation schemes across the district. Although the amounts were not sufficient to cover the lot need for irrigation, it was a sign that the LGAs care and prioritise irrigation to revamp agriculture productivity. Some of the allocated projects include establishment of multi-faceted hectares of drip irrigation farming in Mpwapwa; installation of drip irrigation infrastructure in some villages in Meruand

improvement of existing irrigation schemes in Masasi, Iringa, Kongwa, Mpwapwa and Korogwe.

vii. Infrastructure: Poor road networks in the districts hampers producers from accessing markets and farm inputs needed for improved productivity. The Councils needed to improve/ensure accessibility of hundreds of kilometres of district and feeder roads, some needed routine maintenance; others needed spots improvement intervention, with some of the feeder roads needing periodic maintenance, several bridges to be maintained, and a number of lines of culverts to be constructed.

Analysis of the above-mentioned challenges and initiatives taken by LGAs has shown that, budget allocations to the agriculture sector in the LGAs were very small and dwindling. Furthermore, the budgets allocations did not consider the reality of the potential contribution of agriculture to the economic development and poverty reduction in the LGAs and level of employment it provides. Moreover, the amount set for the sector do neither honor Maputo the 2003 declaration that aim at transforming African's substance farming. There was also very limited expenditure capacity such that the approved amount of funds injected in the agriculture sector was not fully utilized. Compounded to this, is the fact that recurrent and operational costs budget was favored against development budget such that all funds allocated for recurrent expenditures were exhausted while those for development stalled. Generally, the overall budget allocated for the agricultural sector was not enough to carter for the identified needs. Apart from this being a typical trend for most Councils in Tanzania, it is against the virtues of social accountability and the directives of the LGRP. Social accountability principles enforce the need for the councils to be accountable to the people's needs and participation; poverty alleviation would require councils to put more resource and programme emphasis

in implementation of development programmes and improvement of public service delivery and quality, as LGRP ask and directs Councils to solicit legitimacy and authenticity from the people they serve.

**Objective 2: To determine the status of social accountability among the selected LGAs**

### 4.9 Results on Technical Social Accountability Monitoring

#### 4.9.1 Levels of social accountability in the Surveyed LGAs

Three SA ranking were established; low, medium and high SAs basing on the scores on social accountability indicators below (Table 4). The analysis and categorization were a combination of qualitative and quantitative methods; a qualitative during translation of budgetary data and access to information (ATI) information into indicator scores, and quantitative during translation of the scores to SA Ranks. During translation of budgetary data and ATI information into scores, the basis was the perceptions of the representatives/evaluators and their assessment of the budgetary data and ATI soundness of their LGAs into SA indicators. From this ranking, the LOW SA Rank was viewed as the disadvantaged and poorly equipped LGA to perform its functions. It was perceived as the mostly needy LGA in terms of stakeholder's interventions to strengthening SA and governance capacity to assist in their service delivery, development initiatives and utilization of financial and other resources.

The medium SA Ranking manifested an average to better resource management, better service delivery, good governance and a fair implementation of development programmes. Though not apparently better-off in terms of the SA indicators, but this show less prone to misuse of resources, mismanagement of development projects and a fair access to information by the general public.

The high SA Ranking Councils were identified as those with better than average ATI and transparency, a better public participation, acknowledgement of public priorities, better resource use plans and budgets, better expenditure management, good track records of planning and implementation of development programmes and delivery of social services to their populace (LGA performance) and the level and effectiveness of the oversight bodies in holding the executives to account and supervising integrity. These also included their willingness to engage and make use of development partners including CSOs, NGOs and community based organizations.

Ranking was performed by a team of 5 enumerators in each LGA results are presented in Table 4. Each member of the team scored the Councils' SA indicators ranging from 1 for weak through 2 to 3 for strong/high rank for a better performing LGA. Results show that on average Karagwe DC is the worst in terms of accountability to its populace with an average score of 1.23 followed by Babati DC (1.325). Meru DC high score of 2.5 showing a better performance in terms of accountability to its population. Meru DC has scored higher in integrity of its staff and performance of its oversight bodies. Most LGAs have shown weaknesses in their citizen's accessibility to Council held information.

**Table 4: Councils Social Accountability Ranking**

| S/N | SA Indicator | Kibaha TC | Babati DC | Iringa DC | Karagwe DC | Korogwe DC | Kongwa DC | Meru DC | Mpwapwa DC |
|---|---|---|---|---|---|---|---|---|---|
| 1 | ATI | 1.6 | 1.4 | 2 | 1.2 | 2.6 | 1.6 | 2.6 | 1.8 |
| 2 | Planning | 1.6 | 1.2 | 1.6 | 1.2 | 2.2 | 1.6 | 2.4 | 1.8 |
| 3 | Resource Allocation | 2 | 1.4 | 1.8 | 1.6 | 2.2 | 1.8 | 2.6 | 1.6 |
| 4 | Expenditure Management | 2 | 1.4 | 2.4 | 1.2 | 1.6 | 1.6 | 2.2 | 1.8 |
| 5 | CAG reports | 2 | 1.4 | 2.2 | 1.2 | 1.4 | 2 | 2.4 | 2.2 |
| 6 | Performance | 1.80 | 1.2 | 1.8 | 1 | 1.4 | 2.4 | 2.2 | 1.6 |
| 7 | Integrity | 1.80 | 1.6 | 1.6 | 1.2 | 1.8 | 2.2 | 2.8 | 1.6 |
| 8 | Oversight Bodies | 1.60 | 1 | 1.6 | 1.2 | 2.6 | 1.4 | 2.8 | 1.8 |
| **General SA Rank** | | **1.8 Medium** | **1.33 Low** | **1.88 Medium** | **1.23 Low** | **1.975 Medium** | **1.83 Medium** | **2.5 High** | **1.78 Medium** |

### 4.9.2 Social accountability by local priorities

One of the important aspectsof SA is putting public views into consideration. Local authorities in Tanzania takes people's concerns through the employment of Opportunities and Obstacles to Development (O&OD) planning mechanism whereby local development initiatives and priorities are identified by villagers through a nine-day session of facilitated planning involving not only a direct participation of local people but also a consultation to Ward Development Committees (popularly known as WarDC). To the least is the expectaction that people's views could be negleted. However, analysis of the LGAs budgets in relation to the public's priority as expressed through the O & OD plans has shown a very different picture: In generally LGA priorities can be set at any moment by anybody, at the discretion of the council officials and directives from central government and politicians.

According to Tanzania's Local Governments Reform Policy (LGRP) of 1996, legitimacy of the Councils is derived from the Councils ability conduct to its busines with transparency and accountability, and that this will form the basis for securing their autonomy from central government interference. The policy demands that LGAs be democratically governed with the leadership of the local authorities (councilors) elected through a fully democratic process, which extends to village councils and other grassroots organizations. Additionally, they should derive legitimacy from the quality of the services provided to the people; they should foster participatory development by involving the people in deciding, planning and executing development programmes and by fostering partnerships with the myriad of groups including their civil society, Futher to the above, they should be institutions, which reflect local demands and conditions-hence local peoples' priorities (Table 5).

**Table 5: Budget versus Public Priorities in Selected LGAs**

| No | Sector Priority | Kibaha TC | | Babati DC | | Iringa DC | | Karagwe DC | | Korogwe DC | | Kongwa DC | | Meru DC | | Mpwapwa DC | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Public | Budget (%) | Public | Budget (%) | Public | Budget (%) | Public | Budget (%) | Public | Budget (%) | Public | Budget (%) | Public | Budget (%) | Public | Budget (%) |
| 1 | Education | 1 | 1 (30) | 1 | 1 (59) | 1 | 1 (59) | 1 | 1 (54) | 2 | 1 (22) | 2 | 1 5(1) | 1 | 1 (48) | 3 | 1 (44) |
| 2 | Roads & Works | 2 | 5 (1) | 5 | 4 | 3 | 4 | 3 | 2 | 1 | 2 | 5 | 2 | 5 | 4 | 4 | 3 |
| 3 | Water Supply | 3 | 3 (3) | 4 | 3 | 5 | 3 | 5 | 5 | 5 | 5 | 1 | 4 | 2 | 3 | 1 | 4 |
| 4 | Health, HIV/AIDS | 4 | 2 (18) | 2 | 2 (12) | 2 | 2 (14) | 4 | 3 (11) | 3 | 4 (12) | 3 | 3 (12) | 4 | 2 (15) | 5 | 2 (15) |
| 5 | Agriculture | 5 | 4 (2) | 3 | 5(5) | 4 | 5 (5.4) | 2 | 4 (9) | 4 | 3 (13) | 4 | 9 (1.2) | 3 | 7 (4) | 2 | 5 (6) |
| 6 | Others | .. | (48) | | (24) | | (24) | | (23) | | (53) | | (36) | | (28) | | (36) |

Generally, each LGA should deal with roles and functions that correspond to the demands for its services by the local people, and to the socio-ecological conditions prevailing in the area. What this implies is a high degree of flexibility at the local level taking into account local priorities and concerns. However, more often than not, the councilors themselves come up with ideas, with little involvement of villagers or their representatives. At the district and regional levels, the district consultative committees (DCCs) and the regional consultative committees (RCCs), the district commissioners (DCs) and the regional commissioners (RCs) interfere with the planning process making the participatory nature of the O&OD to be obsolete.

According to council officials and regional secretariat officials, O&OD process is even hard hit at ministerial levels with different ministries. Normally, the Ministry of Finance and Economic Affairs (MoFEA), Prime-Minister's office Regional Administration and Local Governments (PMO-RALG) and sectoral ministries make amendments into local plans and budgets. Further to this, the overarching goal of the LGRP is to create good governance based on political and financial accountability and public participation (LGRP, 1996). It is important, however, to note that the idea of local participation and mobilization of the grassroots have been put forward several times since independence. Local participation has been emphasized as a tool in development. Experience shows that, in the implementation of SAM CSOs have emerged as partners of local governments in areas such as (i) seeking a voice in local development planning and budgeting processes; (ii) holding local governments accountable in the allocation of local resources; (iii) enhancing local revenues; and (iv) tracking the use of resources and the impact of local policies and programmes (Thindwa, 2006).

### 4.9.3 Public perception on Surveyed LGAs social accountability

On average studied LGAs have shown to perform poorly with mean performance ranging from 1.6 to 1.87 as most of them performed well below average (Medium) performance in terms of the studied SA indicators (Fig. 8). However, individual LGA's performance indicates a widespread discrepancy with LGAs performing as low as 1.3 and 1.33 in integrity and ATL to 2.4 and 2.34 in implementation performance and oversight bodies functioning respectively. Mean standard deviation for the indicators run from 0.157 in expenditure management to 0.392 in integrity of the executives respectively. Of the studied LGAs, three have performed poorly on ATI as other 3 performing fairly on average though haven't managed to attain scores close to or above 2; 4 LGAs below mean in the implementation of CAG recommendations; other 5 LGAs below mean in LGA performance as 4 performed below mean the in terms of integrity of the executives; 5 below mean performance in the functions of the oversight bodies and the empowerment of the local people in poverty level and participating in improving council performance with 2 LGAs were observed to perform below mean score with the other 4 LGAs performing above mean.

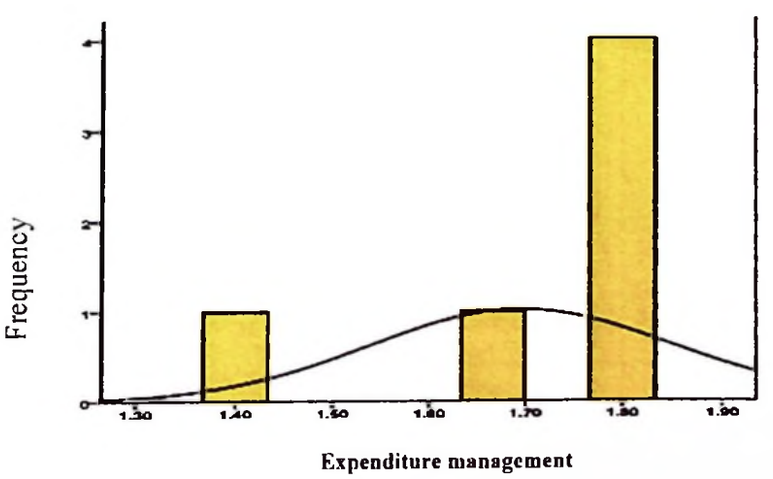



**Figure 8: Expenditure management**

**Table 6: Social accountability statistics**

| | ATI Access to information | Planning | Resource Allocation | Expenditure Management | CAG | Performance | Integrity | Oversight Bodies | Locals Empowerment |
|---|---|---|---|---|---|---|---|---|---|
| N Valid | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | 1.6111 | 1.6278 | 1.7500 | 1.6944 | 1.7833 | 1.8722 | 1.6833 | 1.6667 | 1.8111 |
| Std. Error of Mean | .11211 | .10867 | .12345 | .06407 | .11213 | .11876 | .16003 | .14090 | .09216 |
| Median | 1.5333 | 1.5000 | 1.6667 | 1.7667 | 1.7667 | 1.8333 | 1.5667 | 1.5500 | 1.7333 |
| Mode | 1.40[a] | 1.50 | 1.53 | 1.77[a] | 1.77 | 1.83 | 1.57 | 1.57 | 1.73 |
| Std. Deviation | .27460 | .26618 | .30240 | .15694 | .27467 | .29091 | .39200 | .34512 | .22575 |
| Variance | .075 | .071 | .091 | .025 | .075 | .085 | .154 | .119 | .051 |
| Skewness | .389 | .903 | 1.896 | -1.758 | .272 | 1.160 | 1.230 | 2.379 | 2.324 |
| Std. Error of Skewness | .845 | .845 | .845 | .845 | .845 | .845 | .845 | .845 | .845 |
| Kurtosis | -2.373 | -1.709 | 3.854 | 2.789 | 2.500 | 3.210 | 1.121 | 5.739 | 5.537 |
| Std. Error of Kurtosis | 1.741 | 1.741 | 1.741 | 1.741 | 1.741 | 1.741 | 1.741 | 1.741 | 1.741 |
| Range | .60 | .60 | .80 | .40 | .87 | .90 | 1.07 | .90 | .60 |
| Minimum | 1.33 | 1.40 | 1.53 | 1.40 | 1.37 | 1.50 | 1.30 | 1.47 | 1.67 |
| Maximum | 1.93 | 2.00 | 2.33 | 1.80 | 2.23 | 2.40 | 2.37 | 2.37 | 2.27 |
| Sum | 9.67 | 9.77 | 10.50 | 10.17 | 10.70 | 11.23 | 10.10 | 10.00 | 10.87 |

a. Multiple modes exist. The smallest value is shown

In terms of the surveyed LGA's actions to correcting identified weaknesses and taking action on recommendations by the CAG, 4 LGAs were observed to perform poorly in implementing auditory recommendation of the CAG. An independent analysis of two more Councils of Meru and Mpwapwa DCs have shown that Meru DC struggled to a better position score of 2.25, and Iringa DC coming to a fair performance close to 2 (See Table 6 above). In terms of the LGA's performance in implementation of development and social service delivery projects, the councils exhibited an evenly aggregated distribution with LGAs performing fairly in implementation of their development and service delivery plans and budget. Kibaha DC performed quite poorly in this indicator with Meru DC out performing them all. Performance in terms of integrity of the council executives is most poor as an indicator of SA with mean score of 1.68 lower than any other mean score in the studied indicators of the six LGAs, 4 score below the mean as the rest struggled between 1.75 and 2.4 indicating a fair performance (Figure 9).

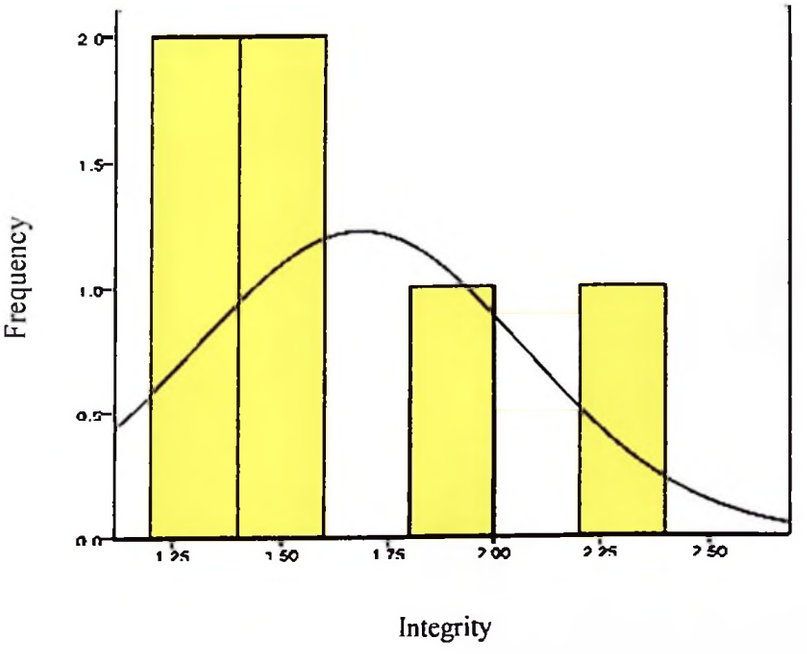



**Figure 9: Integrity of the LGAs executive**

Although mean score is better than any other performance in integrity of the council's implementation of the CAG recommendation; expenditure management and ATI, but general performance shows that most of the LGAs perform poorly in their roles of building capacity and socio-economic empowerment of the local population in their areas. Generally, empowering local communities is one aspect of poverty reduction and buys a vital role worldwide in building confidence of the disadvantaged and opening their potentials to utilize available resources and options for improving their livelihoods. With the exception of Meru DC, all the other LGAs have poorly performed in empowering their local people.

### 4.10.4 Linking between social accountability and poverty in the selected LGAs

#### 4.10.4.1 Councils poverty status

The study's analysis shows that 4 of the 6 studied local authorities have performed below mean poverty line of indicators; performance in terms of non-income poverty line, individual ownership of radio, basics need poverty line and primary school student performance are well above the medium. This shows that the variation among and between the councils in terms of these poverty indicators is significant. It is further shown that the values of statistic ranges from a minimum of 23.0 in the percentage of people below non income poverty line to as high as 29.0 in radio ownership. The other criteria also show a wider gap between LGAs by as much as 101.0 in access to IWS indicator (Table 7).

**Table 7: Poverty Statistics**

| | Adult Literacy % | P.Sch Enrollment % | Pupil-Teacher Ratio | U5 Mortality No | Access to IWS % | % Below Poverty line | Own Radio % | % Below Need Poverty line | P/Sch Performance 2012 |
|---|---|---|---|---|---|---|---|---|---|
| N Valid | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mean | 69.5000 | 92.8333 | 58.5000 | 155.5000 | 51.1667 | 35.1667 | 47.6667 | 35.0167 | 42.4000 |
| Std. Error of Mean | 2.69258 | 4.65057 | 4.27980 | 18.22590 | 3.17718 | 3.43915 | 4.34869 | 3.54235 | 3.72773 |
| Median | 70.5000 | 99.0000 | 59.0000 | 174.5000 | 53.5000 | 31.5000 | 44.0000 | 31.3000 | 40.7000 |
| Mode | 58.00[a] | 100.00 | 59.00 | 91.00[a] | 39.00[a] | 31.00 | 39.00[a] | 26.60[a] | 30.60[a] |
| Std. Deviation | 6.59545 | 11.39152 | 10.48332 | 44.64415 | 7.78246 | 8.42417 | 10.65207 | 8.67696 | 9.13105 |
| Variance | 43.500 | 129.767 | 109.900 | 1993.100 | 60.567 | 70.967 | 113.467 | 75.290 | 83.376 |
| Skewness | -1.067 | -1.623 | -.050 | -.780 | -.749 | 1.333 | 1.825 | 1.307 | .285 |
| Std. Error of Skewness | .845 | .845 | .845 | .845 | .845 | .845 | .845 | .845 | .845 |
| Kurtosis | 1.559 | 1.988 | -.640 | -1.630 | -.485 | 1.271 | 3.488 | 1.122 | -1.123 |
| Std. Error of Kurtosis | 1.741 | 1.741 | 1.741 | 1.741 | 1.741 | 1.741 | 1.741 | 1.741 | 1.741 |
| Range | 19.00 | 28.00 | 29.00 | 101.00 | 21.00 | 23.00 | 29.00 | 23.60 | 24.30 |
| Minimum | 58.00 | 72.00 | 44.00 | 91.00 | 39.00 | 27.00 | 39.00 | 26.60 | 30.60 |
| Maximum | 77.00 | 100.00 | 73.00 | 192.00 | 60.00 | 50.00 | 68.00 | 50.20 | 54.90 |
| Sum | 417.00 | 557.00 | 351.00 | 933.00 | 307.00 | 211.00 | 286.00 | 210.10 | 254.40 |

a. Multiple modes exist. The smallest value is shown

Correlation test shows that SA is strongly and negatively correlated to the number of people below poverty line. That is as SA improves the chance is very strong that poverty levels in a given community will decline and the opposite is also true. With the exception of pair number 2, between the access to IWS and ATI, which have shown negative correlation un-expected of the theory, the other correlation result shows as was expected, i.e. improving SA contributes positively to poverty reduction hence decrease in intensity of poverty indicators. Specific tests show that LGAs local empowerment initiatives contribute as to the case with proper functioning and effectiveness of oversight bodies to improving education performance.

Statistical analysis of poverty indicators in the studied LGAs have shown that poverty varies statistically and significantly (P=0.000) across the LGAs. In additional class inequalities and class polarization are increasing across the councils, with the steady growth of two worlds, one of the rich and one of the poor, with entirely different life chances in education, health, housing, employment and livelihoods. At the national level these ".. inequalities are reinforced by government policies and strategies directly and indirectly, a good example being the 'quick wins' strategy adopted in several recent national budgets and in the Five Year Development Plan which argues that priority in resource allocations should go to more productive areas/sectors with the quickest return, under the assumption that the benefits will eventually trickle down to less advantaged areas [be it sectors of industry, agro-economic zones, regions or districts] (Table 8).

**Table 8: Poverty levels among the Surveyed LGAs**

| Council | Poverty level | | | | |
|---|---|---|---|---|---|
| | Low (n=61) (%) | Average (n=69) (%) | High (n=50) (%) | Total (N=180) (%) | |
| Kibaha DC | 40 | 43 | 17 | 100 | |
| Korogwe DC | 43 | 43 | 13 | 100 | |
| Karagwe DC | 63 | 33 | 3 | 100 | |
| Babati DC | 7 | 13 | 80 | 100 | |
| Kongwa DC | 7 | 50 | 43 | 100 | |
| Iringa DC | 43 | 47 | 10 | 100 | Chi-square=72.31 |
| Total | 34 | 38 | 28 | 100 | P=0.000 |

**Source: My Own Analysis of the Household Budget Survey, 2007.**

The same happens at local government levels where planning and resource allocation is driven mostly by central government directives and priorities such that local concerns do not get addressed. Other social accountability indices which are supposed to address local concerns to local initiatives, such as effective expenditure management, efficiency in implementation of development and service delivery projects, enforced integrity of the council executives and enhanced role of the Council in empowering local people to effectively participate in poverty reduction initiatives are as well differently affected and implemented differently in different studied councils (Table 9).

**Table 9: Local People's Perception of Councils Social Accountability**

| Social Accountability Indicator | Respondents Perception on Social Accountability of Councils | | | | | |
|---|---|---|---|---|---|---|
| | Uncertain (%) | Poor (%) | Average | (%) | Good (%) | Total (%) |
| Accountability on ATI | 4 | 57 | 21 | | 18 | 100 |
| Planning | 2 | 53 | 32 | | 12 | 100 |
| Resource allocation | 6 | 41 | 35 | | 18 | 100 |
| Expenditure management | 8 | 40 | 36 | | 16 | 100 |
| CAG report | 1 | 44 | 40 | | 16 | 100 |
| Performance | 3 | 39 | 36 | | 22 | 100 |
| Integrity of executives | 4 | 52 | 30 | | 14 | 100 |
| Function of oversight | 3 | 52 | 32 | | 12 | 100 |
| Empowering of locals | 0 | 28 | 72 | | 0 | 100 |
| Total | 3 | 45 | 37 | | 14 | 100 |

According to the respondent's perception, Social accountability varies greatly across the councils and across the different studied indicators. The minimum most score is zero on Councils initiatives to empower local people to effectively engage in poverty level, and the highest score is on Councils performance in implementing development as well as in service delivery projects. The *Kilimo Kwanza* strategy, implemented as District Agriculture Sector Investment Programme (DASIP) calls for more resources to the commercial private sector, as shown in the kind of tax benefits/exemptions adopted, and the pattern of investments associated with SAGCOT and other agriculture programmes. Most interventions supported by DASIP are managed by (the private sector) communities.

### 4.9.5 The linkage between social accountability and poverty

Correlation analysis shows that association between social accountability factors and poverty indicators is evident. The poverty indicators included adult literacy, pupil-teacher ratio, access to IWSs, Primary school performance and below needs poverty line. Results in Table 11 further show coefficient of correlations between social accountability factors and individual poverty indicators being statistically significant at 5% and 10%; as hypothesized. The most of their Pearson's' coefficients had negative sign implying the lower the level of Social accountability of the Council, the higher the level of poverty and hence lower the household per capita income.

**Table 10: Correlations of social accountability factors and poverty indicators**

| Social Accountability Indicators | | Poverty Indicators: Adult Literacy % | Pupil-Teacher Ratio | Access to IWS % | Own Radio % | P/Sch Performance 2012 | % Below Need Poverty line |
|---|---|---|---|---|---|---|---|
| Resource Allocation | Pearson Correlation | 0.329 | -0.628 | 0.63 | .815* | 0.741 | -0.022 |
| | Sig. (2-tailed) | 0.524 | 0.182 | 0.18 | 0.048 | 0.092 | 0.967 |
| | N | 6 | 6 | 6 | 6 | 6 | 6 |
| Expenditure Management | Pearson Correlation | -0.737 | 0.675 | -0.523 | -0.464 | -0.3 | 0.294 |
| | Sig. (2-tailed) | 0.094 | 0.142 | 0.287 | 0.354 | 0.563 | 0.571 |
| | N | 6 | 6 | 6 | 6 | 6 | 6 |
| Performance | Pearson Correlation | 0.248 | -0.703 | 0.3 | .844* | 0.315 | -0.554 |
| | Sig. (2-tailed) | 0.635 | 0.119 | 0.564 | 0.035 | 0.543 | 0.254 |
| | N | 6 | 6 | 6 | 6 | 6 | 6 |
| Integrity | Pearson Correlation | 0.587 | -0.681 | 0.762 | 0.728 | 0.733 | -0.238 |
| | Sig. (2-tailed) | 0.221 | 0.137 | 0.079 | 0.101 | 0.098 | 0.649 |
| | N | 6 | 6 | 6 | 6 | 6 | 6 |
| Oversight Bodies | Pearson Correlation | 0.313 | -0.597 | 0.556 | .898* | 0.693 | -0.167 |
| | Sig. (2-tailed) | 0.545 | 0.211 | 0.252 | 0.015 | 0.127 | 0.753 |
| | N | 6 | 6 | 6 | 6 | 6 | 6 |
| Locals Empowerment | Pearson Correlation | 0.457 | -0.701 | 0.625 | .936** | 0.694 | -0.288 |
| | Sig. (2-tailed) | 0.363 | 0.12 | 0.185 | 0.006 | 0.126 | 0.579 |
| | N | 6 | 6 | 6 | 6 | 6 | 6 |

Coefficient of correlation between empowerment of local people to the primary school performance is statistically significant (p = 0.05). Indeed, if the empowerment of the households increases by one level, pupil performance will increase by approximately two-thirds. The corollary of this finding is that empowerment leads to proficient engagement and participation of local people in Council affairs improving resource management and individual use of opportunities in their locality, crucially, it improves economic performance of the household as a whole including their investment in children's education and the performance of the pupils in school.

In addition to improved health status and accommodation, household with relatively higher economic status are more likely to have children with space and opportunity to facilitate their learning hence can easily be engaged in education activities. This have a far reaching consequence in terms of poverty level as education, in essence, is supposed to bridge the gap between the wealthier and the poor people.

Community empowerment refers to the process of enabling communities to increase control over their lives. "Communities" are groups of people that may or may not be spatially connected, but who share common interests, concerns or identities. These communities could be local, national or international, with specific or broad interests. 'Empowerment of local people' refers to the process by which local people, resident to the LGA's jurisdiction gain control over the factors and decisions that shape their lives. It is the process by which they increase their assets and attributes and build capacities to gain access, partners, networks and/or a voice, in order to gain control. According to Laverack (2008) "Enabling" implies that people cannot "be empowered" by others; they can only empower themselves by acquiring more of the power's in different forms. It assumes that

people are their own assets, and the role of the external agent is to catalyze, facilitate or "accompany" the community in acquiring power.

According to Eberlei (2007) 'Powerlessness' is a form of poverty and a major cause of poverty. The distribution of power is therefore a highly relevant topic for poverty reduction debates. The findings underline the urgent need to start 'empowerment initiatives' and to discuss the underlying issues. Community empowerment, therefore, is more than the involvement, participation or engagement of communities. It implies LGAs must facilitate community ownership and actions that explicitly aim at social and political change-hence resources need be allocated to facilitate this initiative. Community empowerment is a process of re-negotiating power in order to gain more control. It recognizes that if some people are going to be empowered, then others will be sharing their existing power and giving some of it up (Baum, 2008). Power is a central concept in community empowerment and health promotion invariably operates within the arena of a power struggle. Community empowerment necessarily addresses the social, cultural, political and economic determinants that underpin health, and seeks to build partnerships with other sectors in finding solutions. Communication plays a vital role in ensuring community empowerment. Participatory approaches in communication that encourage discussion and debate result in increased knowledge and awareness, and a higher level of critical thinking. Critical thinking enables communities to understand the interplay of forces operating on their lives, and helps them take their own decisions.

Education is supposed to expose people to the reality, opportunities and skills to utilize resources for their economic as well as social advancement. High school education prepares students for college education. A degree boosts pay over life time and increases chances for employment and propensity to invest. Local empowerment ($r = -0.288$)

therefore, coupled with increased and improved expenditures on education, with a proper planning (r = - 0.022), executive integrity (r = - 0.238) and effective and efficient implementation of plans (r = - 0.55) improves Council resources allocation and use in education hence improving student performance in their schools. According to Ahmad (2008) SA helps improve citizen's empowerment, it facilitates the inclusion and social justice more directly. Unlike the market, SA ensures social inclusion of the poor people. It is based on the language of citizens' rights and empowerment. It enables the poor people to get information about their rights and give feedback to state decision makers. By doing so, it increases the voices of the poor people and enhances the chance of greater responsiveness of state actors to the needs of the poor people (Ackerman, 2005). One essential thrust of SA is to combine "participatory monitoring of poverty with a process of empowering citizens to demand accountability from government for poverty level investments, while at the same time, supporting government (especially at local government levels) to improve its capacity to engage with citizens for the benefit of promoting reforms in poverty-targeted policies, budgets and programmes" (Apusigah, 2009:13).

In the context of intensified primitive accumulation through plunder by political leaders and government employees, the increasing marginalization of rural society and privatization of the economy in local as well as national context, the local people get increasingly dependent on local governments initiatives in building their capacity to participate and engage in production, trade and profit making, but also on identification of opportunities to benefit their efforts.

Although most indicators of SA had correlation coefficient statistically insignificant they had a negative Pearson's correlation coefficient (Table 12) indicating that their

improvements have a negative effect to the %age of people below the mean income poverty line. Local peoples performance in poverty level is strongly and positively correlated to LGAs performance in transparency (at 0.005), as access to information (ATI), effective council expenditure management (0.005) and council actions in implementing CAG recommendations (0.03). Poverty level is also positively correlated to council performance in implementing participatory planning through O&OD (at 0.099) and its performance in implementing development as well as social service delivery projects (at 0.097). The growing insecurity and quality of social services, education, health, access to water and agriculture services, livelihoods and incomes of the majority of the people, and the crisis of reproduction it entails, are resulting from the crisis of local government services and the desperate search for opportunities and resources needed to enable survival and participation of the local populace in fighting poverty.

The above observations are in line with Ackerman (2005), who has pointed out that improved governance, resource management and effective implementation of service delivery initiatives and development programmes can be a result of SA initiatives. For more than 54 years of Tanzania's independency and ever since the institutionalization of SAPs, conventional horizontal governance compliance mechanisms have not helped reduce poverty levels significantly. On the other hand, periodic elections including re-instating the multi-party politics and reforms of the local authorities, a vertical mechanism, has also not been adequate in strengthening governance. Under this circumstance, the potential role of SA is enormous. It has the capacity to deepen democracy. According to Malena *et al.* (2004) SA mechanisms enable citizens to voice against governmental injustices, seek access to information, express their needs and concerns and demand accountability between elections. A constructive engagement is developed between the state and citizens.

### 4.9.6 Social accountability and poverty reduction in the surveyed LGAs

A Multinomial (Ordinal) Logistic Regression Analysis was conducted to determine social accountability variables that influence estimated poverty levels in the LGAs as described in section 3.9. Results of the Logistic Regression Analysis are summarized in Table 10.

**Table 11: Social Accountability Factors Influencing Poverty Levels**

| Independent variables | B | Std. Error | Beta | T | Sig. | |
|---|---|---|---|---|---|---|
| (Constant) | 69.554 | 3.649 | | 19.061 | 0.000 | *** |
| Access to information | -3.702 | 0.791 | -0.254 | -4.682 | 0.000 | *** |
| Development Planning | 0.609 | 0.796 | 0.036 | 0.765 | 0.445 | |
| Resource Allocation | 1.252 | 0.753 | 0.078 | 1.662 | 0.099 | * |
| Expenditure Management | -9.559 | 1.083 | -0.580 | -8.826 | 0.000 | *** |
| Actions on CAG Reports | -2.100 | 0.955 | -0.131 | -2.199 | 0.030 | ** |
| Implementation Performance | -1.261 | 0.755 | -0.080 | -1.670 | 0.097 | * |
| Integrity of Executives | 1.039 | 0.838 | 0.061 | 1.241 | 0.217 | |
| Function of Oversight | -0.540 | 0.787 | -0.031 | -0.686 | 0.494 | |
| Empowering of local people | -2.361 | 1.255 | -0.086 | -1.880 | 0.062 | * |
| **a. Dependent Variable: (Y) Poverty indicator** | | | | | | |

Note :- *** Significant at 0.01, ** Significant at 0.05,
** Significant at 0.10, R-Square = 0.737

The following social accountability factors shown in Table 11 were found to be negatively related to poverty levels. These include access to information (t=4.682, p=0.000), resource allocation (t=1.662, p=0.099), expenditure management (t=8.826, p=0.000), action on CIG reports (t=2.199, p=0.030), implementation performance (t=1.670, p=0.097) and empowering of local people (t=1.880, p=0.062). That, is as access to information, allocation of resources and planning at LGA levels, council expenditure management, council actions on CAG and other audit reports, implementation performance management and council empowerment of local people, improves, the effect is the decrease in poverty levels at the council level. The magnitude of their effects on

poverty varies from 1.2 for implementation performance to as high as 9.56 for expenditure management; that we could say, for every additional unit improvement in expenditure management the odds of poverty level is reduced by a factor of 9.56.

Can unlocking social accountability unbundle poverty? The answer is definitely yes. As shown in the above, analysis at p=0.10 and odd ratio is smaller than 1 (R-square = 0.737) indicating that as social accountability improves poverty levels decreases; and as social accountability improve by additional one unit, poverty levels decrease by 26.3%.

Apart from cementing the findings shown through correlation analysis of the linkage between social accountability and poverty in local authorities in Tanzania, logistic regression findings above help to forecast the outcome event and to predict changes in probabilities. The coefficient of correlation between households owning radios and empowerment of locals, council implementation performance, and functions of the Council's oversight bodies is statistically highly significant at the CP=0.05 Primary school pupil performance is highly correlated to integrity of council executives. The upshot of this finding is that poverty level can be improved by improving social accountability of the Councils as exhibited by the indicators. Presumably therefore, that increasing social accountability of local authorities could be more effective if complemented by increased resources, improvements of inputs to development projects and support to governance mechanisms.

That ATI, planning and resource allocation, expenditure management, action on audit findings, implementation performance and empowerment of local people have a direct bearing on poverty levels in local authorities' areas of jurisdictions. That improvement of

these indicators of social accountability can improve poverty reduction, and that the probability to that effect is likely to increase by 27.3% through each additional unit improvement in social accountability levels.

### 4.9.7 Central government-local government authority (LGA) relations

The study mainly focused on LGAs in mainland Tanzania as local authorities is not a union matter and as a system in Zanzibar is completely different: regulated by the Zanzibar constitution and a separate Zanzibar local government legislation. In mainland Tanzania, the main institutions for local level delivery of basic services and implementation of essential development programmes is essentially the LGA. The decisive decision empowering LGAs on this regard is found in the implementation of the LGRP. This policy paper is still the official guiding document regarding the local government reforms, responsibilities and decentralization by devolution. However, this study found that, things are quite different in the field with councils operating under strict coercion by the central government departments. In Urambo, where a case study was conducted, it was found that the central government still holds firm control over what the council does hence, the inefficiencies observed cannot being totally pinned down to the performance of the council.

Observations from the case study shows that, for the year 2011/2012 Urambo District Council (UDC) had a budget of TSH. 29 513 492 014.80. And that, through guidelines from Ministry of Water, council allocated 470.43 million TSH the Water Sector Development Programme (WSDP) for survey and drilling of 15 deep boreholes in 15 villages. Of these, 2.6 million was allocated for office operations TSH 10.75 million allocated for services and running costs for 2 Cars and 4 motorcycles and TSH 205 million for paying a Consultant. The WSDP started in the district in the late 2011, by May

2014, only 12 borehole sites had been drilled and only three of them were successful boreholes with only one of these being operational. With a budget where Consultancy absorbs 44% of the total budget, it was expected that efficiency and effectiveness of the water survey, drilling and construction of the water schemes could have been high. This was further constructed to a corresponding project by Tabora Development Foundation Trust (TDFT). TDFT raised TSH 280 million and managed to drill 9 boreholes of which 7 were successful within 6 months of implementation.

Tanzania Government guidelines require Water Sector Development Plans (WSDP) within districts to be initiated at the village local level, but the level of Council consultation and engagement in WSDP process is limited. However due to the low levels of awareness among Councilors, district officials and other actors over the whole programme. There are various financial resources available for Councils development interventions including water which are; Central Government Transfers, Council Own Sources, NGOs, Development Partners and Local community. Of all the sources, the biggest portion of funds comes from the Central Government/treasury –contributing 90% -95% of Local Government Authority budget.

Generally, Councilors hardly receive enough information from LGA to properly guide them during the resource identification, prioritization and allocation; as a result, LGA has been receiving funds as requested from central government. It was found that, the Urambo District Council was forced to adopt the project budget during budget submissions and review by ministerial departments. The Council later received a directive on how to implement the project and on paying the Consultant and the Contractors. However, these directives contrary to the general consensus among the Councilors and the responsible department who preferred not to pay the bills until the duo produces

necessary results expected of the project. In addition, the above is also in contrast to the requirements of SA or good governance, as the project ended with only one successful borehole in sight, the Council decided not to pay the Contractor, who opted to go for court action. During the prosecution, the Ministry of Water tried on several occasions to intervene and force the Council to pay the Contractor, but the Councilors refused demanding the Minister to give the directive in writing.

This mini study revealed that a constrained local-central government relation is a multifaceted problem mostly aggravated by central government officials for their own interests. The same has been reported by ANSAF in Sengerema district council (ANSAF, unpublished). These interferences by the central government ministries and agencies not only do they distort the council's management practices, but also hampers efforts by local people to hold their councils accountable, hinders meaningful oversight by councilors, and are against the principles of social accountability.

#### 4.9.5.3 Legal assignment of responsibilities

Councils are through the local government and sector legislation broadly mandated to provide the basic services of health, education, water, roads, community development and agriculture among others. Section 118 of the Local Government Act of 1984 and the Education Act of 2004 places the responsibility and authority to deliver primary education to LGAs. The Education Policy (2008) emphasizes decentralization to the lowest level: the school committees. However, parallel procedures for management of teachers exist with the establishment of Teachers Service Commission (TSC) in 1996. In 2006 responsibility to manage and run secondary schools was also shift to LGAs with the ensued construction of ward secondary schools.

The National Health Service Act of 2004 places the responsibilities for all health facilities up to the district hospitals under the LGAs. However, established Health Boards operate parallel to the LGA structure. In the agriculture sector there is no major legal issues regarding the division of responsibilities between the government and the Councils. However, in general terms it seems that agricultural extension and implementation of agriculture development programmes is principally a responsibility of the Councils. In terms of roads and infrastructure, and water supply and sewerage management services are placed firmly under LGAs. Implementation of the water capital investment in both rural and urban areas is largely managed by central government and urban water supply, sewerage and sanitation managed by urban water bodies and to some extent water user's associations established as parallel structures to LGAs. This finding can be explained by the findings by Steffensen *et al.* (2004) who reported that, some legal provisions are a bit vague regarding the mandatory functions of the LGAs and details of division of tasks to the government ministries and agencies. As a result this makes it very difficult to hold officials accountable to local people.

#### 4.9.5.4 Regional secretariats

In 2006 the Tanzanian National Assembly passed an act to amend Local Government Laws in several aspects based on the need to refine the roles of the regional secretariats (RS) including Divisional Secretaries (DS). The amendment is one of a series of legal challenges hindering freedom and efficiency of LGAs to operate to date (Shivji, 2006). Among the setbacks established by the amendments include:

(a) Introduction of a range of new "coordinating" and "Consultative" institutions mainly chaired by central government officials or appointees.

i. Regional Consultative Committee (RCC) and the regional defense and security committee both chaired by the RC;

ii. District consultative committee (DCC) and district defense committee both chaired by the DC; and

iii. Division development and divisional defense and security committees both chaired by the DS.

(b) Functions of the bodies includes to 'oversee development activities' in their respective areas and 'supervise and coordinate implementation of development plans'; the functional mandates of the LGAs hence interference and duplication of functions.

(c) The amendments redefined functions line ministries inter alia to include: 'to ensure that all posts as required by establishment of a particular profession are filled'.

(d) The implication of the amendments to include in the functions of DSs to include:

i. Representing the DED in overseeing implementation of activities;

ii. To prepare action plans and reports to DED and DC; and

iii. To supervise ward executive officers (WEOs).

This is a contradiction to the needs and requirements of LGRP which established the role of the reformed regional secretariats (RS) as twofold: to provide a link between the central and local governments (i.e. an administrative and control function) and to provide enabling support services to the LGAs (i.e. a development function). The LGRP established the new vision and mission of the RSs is not to implement policies and programmes but to facilitate LGAs to fully implement the Development programmes within their districts.

### 4.9.5.5 Local government finances

For local governments to be independent and responsive to the needs of civil society they should have a large degree of financial autonomy from the central government and should be able to raise their own revenues. However, most LGAs are often weak because they either generate insufficient local revenues through property taxes and so on, or because central governments have reduced their funding because of budgetary constraints, or for political reasons.

LGAs' Own source revenue is the amount of money which is budgeted and collected by the LGA from its identified sources where the central government. This amount is retained by the LGAs to subsidize grants received from central government and development partners in implementing the LGAs' day to day activities. Based on this LGAs own source revenue includes money received from local taxes, fees, fines, penalties and licenses, and other revenue. In the year under review (2011/12), 134 LGAs budgeted to collect revenue of TSH 297 383 435 946 from their own sources. However, the actual collection was TSH 236 716 345 736 indicating that, there was under collection of own source revenue of TSH 60 667 090 210 equivalent to 20%. The analysis below shows the five years' trend of approved budgets and actual collections for LGAs' own revenue sources (Table 11).

**Table 12: Own Source trends in LGAs**

| Financial year | Approved budget (Bil. TSH) | Actual revenue from LGAs own sources collection (Bil. TSH) | Over/(under) collection (Bil. TSH) | % age |
|---|---|---|---|---|
| 2007/08 | 90 .48 | 93 .55 | 3 .07 | 3.4 |
| 2008/09 | 111 .33 | 110 .85 | (0.48) | (04) |
| 2009/10 | 136 .67 | 137 .42 | 0.74 | 0.5 |
| 2010/11 | 183 .47 | 184 .34 | 0.87 | 0.5 |
| 2011/12 | 297 .38 | 236 .72 | (60 .67) | (20.4) |

*Source: CAG General Report on LGAs 2011/2012 p.44*

Own source collections of revenues in the Councils has improved over the last five years increasing from 0.4% in 2007/08 to 3.4% in 2010/11. But this has not tended the ever increasing need of financial resources at local level. A comparison between actual own source revenue collected and expenditure incurred for recurrent operations by LGAs revealed that, LGAs are capable of funding their recurrent operations without depending on the Central Government and Donors by only 10.4%. Mwanga DC is highly dependent on central Government and donors with its level of independency is only 1.5%.

According to CAG (2013) there are Councils which have higher capacity to finance their recurrent operations without depending largely on the Central Government and Donors. These included Masasi Town Council which collected own source revenue amounting to TSH 276 414 826 compared to actual recurrent grant spent of TSH 240 410 227 equivalent 115%; then Dar es Salaam City Council with 78.4%, followed by Temeke Municipal Council with 57.8%. A five years' trend for Own Sources Revenue collected against Recurrent Expenditure is as analysed in the Table12 below:

**Table 13: Council own source contributions to budgets**

| Financial year | Own Sources revenue Collection (Bil.TSH) | Recurrent expenditure (Bil.TSH) | %age |
|---|---|---|---|
| 2007/08 | 93 .55 | 1 140 .85 | 8.2 |
| 2008/09 | 110 .85 | 1 437 .21 | 7.7 |
| 2009/10 | 137 .42 | 1 823 .79 | 7.5 |
| 2010/11 | 184 .34 | 2 153 .97 | 8.6 |
| 2011/12 | 236 .72 | 2 277 .04 | 10.4 |

Source: ***CAG General Report on LGAs 2011/2012 p.***48

This is for only recurrent expenses, implying that for LGAs to implement development programmes they depend on donors and the government by at least 95%.

#### 4.9.5.6 Legal framework for human resource management

The legal and policy framework for management of LGA staff has since the LGRP been opaque. The public service Act provides the overall legal framework by creating a unified public service and thus abolishing the separate LGA service. The act stipulates how executives can be de-concentrated to ministries, secretariats and LGAs. For permanent LGA staff, the Minister responsible for local governments is given responsibility for appointment, promotion and discipline of directors for district and town councils. The LGAs are given authority for appointing and discipline of all the other public servants in council service.

Although LGAs are given powers to establish an employment board, the powers of these boards are dependent to the decisions of the overall Public Service Commission (PSC) in Dar esSalaam established by the President by provision 128-1 of the PSA. The legal framework for human resource management is further complicated by (temporal?) decision in 2007 to exempt teachers and medical personnel from some provisions of the PSA requiring their interviews through LGA bodies for their appointment. These are thus recruited by the central government and deployed directly from colleges and elsewhere.

#### 4.9.5.7 Local government performance management

Reporting on performance of local governments in terms of their use of financial resources in their endeavours to fulfill obligations to local people is a challenge. Reporting on fiscal performance is complicated by multiple changes in central government budgets allocations after the LGAs have passed their budgets. It is very difficult to establish the actual budget under implementation against which performance is to be measured. In the surveyed LGAs, seven of the 12 LGA treasurers admitted that they actually are not sure of the document they use if is the one legal budget document to use;

relatively good governance, others are simply appalling in terms of social accountability and implementation of both development programs and public service delivery.

There is growing recognition among both the central as well as local government authorities, and civil society and their organizations, that citizens and communities have an important role to play with regard to enhancing accountability of public officials, reducing corruption and leakage of funds and improving public service delivery. As a result, Social Accountability has become an attractive approach to both the public sector and civil society for improving governance processes, service delivery outcomes, and improving resource allocation decisions. Over the last decade, numerous initiatives have been taken by government agencies, donor community and civil society in Tanzania, and a number of examples have emerged that demonstrate how citizens can make their voice heard and effectively engage in making the public sector more responsive and accountable. These demonstrate that lack of SA leads to poor governance and poor development hence poverty.

**Forms of SA**

This research sought to establish the forms of social accountability mechanisms operating in the local government authorities in Tanzania. Social accountability initiatives in the studied councils can be described to mainly fall into three forms; the individual implemented initiatives, community implemented ones and organizations implemented.

a. Individual SAM Initiatives. These are a result of individual community members instituting their accountability seeking initiatives for a given public service or a specific issue. This includes when individuals engage public officials or political leaders in seeking for explanations and justifications. This can happen in an open public meeting or in closed door office visit, but mostly reported to be happening

in public meetings as local people report to be harassed when make follow ups in offices.

b. Community initiatives. These happen when a village or a specific sector related community demand for accountability for a specific issue. A number of cases were observed including the case of PLHAs in Mtwara-Mikindani, Bahi and Kilombero making follow up on the use of CHAC resources. In Manzese, Kinondoni Municipal, the local residents collectively made enquiry on the progress of their dispensary construction programme, which was stalling for three years.

c. Civil Society Organization's SAM initiatives. These are initiatives planned and executed by CSOs. In most cases these seem to include a component of building capacities of local people for their own participation and enhancing local initiatives. Some of these initiatives are solely run by technocrats and includes Policy and Budget Analysis, Policy Advocacy and High level meetings.

It was not a scope of this research to explore effectiveness and efficiency of the different forms of SAM initiatives but interviewed CSO representatives indicated that, an initiative containing all the three forms of engagement tend to be more effective.

**The status of social accountability in the LGAs**

In general, the average performance of councils in terms of their accountability to local people is fair to low. The study show that social accountability levels differ from one council to another and across the studied councils as reported in (Section 4.9.1). The variation in SA levels have been seen to correlate to the variation in poverty levels across the councils, with the low performing Council in terms of SA indicators showing poor performance in poverty reduction. The technical ranking of SA levels conformed to the

public perception of SA of their councils. Local people assert that the councils are not accountable to them rather they implement and respond to directives from the central government and political leaders.

**Role of SAM**

The findings show that the role of social accountability is enormous, including its tendency to deepen democracy. Social accountability mechanisms enabled citizens to voice against governmental injustices, seek access to information, express their needs and concerns and demand accountability between elections. A constructive engagement is developed between the state, public service delivery agents, civil society organizations and citizens.

The findings also support the earlier ascertain that Social accountability based on civic engagement, its actual role in development matters is note-worthy. Some of the areas in which social accountability intervention has become useful include increased development effectiveness, improved governance and empowerment. Social accountability initiatives enhance development effectiveness.

In the local governments, citizens do not have easy access to essential public services. The factors that have contributed to this situation include massive corruption, misallocation of resources and weak incentive structure. Results show that when citizens engage in participatory budgeting, analysis and implementation and evaluation, the tendency is towards improved utilization of results and effective implementation of projects and access to essential public services. Reports also show that with the introduction of social accountability monitoring initiatives, participatory budgeting analysis and engagement, ordinary people including Mwaloni Fishermen, through their

representatives directly participate in resource allocation. This allows very little scope for corruption as well. Where public service delivery is inflicted with massive corruption, a mere complaint to the higher authority is of no use. These findings are in conformity to the findings in Bangladesh where as a result of poor power distribution services, ordinary peasants organized movements against the power distribution authority. The government resorted to force against peaceful movements and killed several people; at the end of the struggle, "the movements helped the peasants realize their objective of receiving electricity without corrupt practices" (Sarker, 2009). In India social auditing of local government officials' works programmes and autonomous supervision of ration shops by citizens' groups helped curb corrupt practices significantly (Ackerman, 2004; Goetz and Jenkins, 2001). In all the cases above, social accountability helped improve citizen's empowerment. Unlike the market forces, social accountability initiatives ensured social inclusion of the poor people. It is based on the language of citizen's rights and empowerment. It facilitates the inclusion and social justice more directly. It enables the poor people to get information about their rights and give feedback to Council decision makers. By so doing, it increases the voices of the poor people and enhances the chance of greater responsiveness of state actors to the needs of the poor people. One essential thrust of social accountability is to combine participatory monitoring of poverty with a process of empowering citizens to demand accountability from government for poverty reduction investments, while at the same time, supporting government (especially at local government levels) to improve its capacity to engage with citizens for the benefit of promoting reforms in poverty-targeted policies, budgets and programmes.

**What is the purpose of the monitoring?**

Tanzanian CSOs tends mostly to engage in social accountability monitoring for the purposes of policy and action planning, awareness raising, capacity building, research and analysis, monitoring implementation and performance, and lobbying and advocacy strategies.

**What is the focus of the assessment?**

In the studied Councils, most initiatives focused on general governance as a whole or part, combating corruption, improving performance of a specific agency/sector and quality of a specific public service delivery. In practice, the involvement of NGOs and other civil society organization- in social accountability Monitoring of financial and other resources use and expenditures in Tanzania has been limited, though beginning to evolve. Sundet (2004) has observed that a growing number of organization are adopting approaches that build on surveys and data-collection and dissemination. Policy Forum is implementing a number of SAM exercises across the country; ForumSyd has a large coverage on SAM in western lake zone covering Kagera, Mwanza and Mara regions. FCS has trained and funded district and regional CSO networks to implement SAM all over Tanzania. CPW is coordinating grassroot efforts of local CSOs in monitoring and engaging LGAs and the MPs.

Civil society initiatives such as the ones outlined above and others covered here under fulfill a number of functions, they enable at a local level individual and user groups at community level to provide feedback and exercise their voice vis-à-vis central and local government and service providers. At national level, these initiatives also provide civil society organization with information to guide their advocacy initiatives. Both central and

local government can also benefit from such initiatives: they strengthen the capacity of oversight and consolidation community support programmes.

The most instructive finding is that all LGAs face similar setbacks, with most of them having limited budgetary resources, challenging local-central relations and an ever increasing resistance among the local people to participate in implementation of development projects and contribute resources for the same. The special coverage conducted in Urambo, where the district council was implementing a Water Sector Development project in improving local population access to safe and clean water in the district with support from the World Bank have shown that that a virtue mismanagement of public resources by MDAs and a distorted local-central government relation are the major reasons for failure by LGAs to realize meaningful participation of local people in identification, planning, implementation, evaluation and sustainability of development projects.

**Current poverty status in Tanzania**

Despite the recent sound macroeconomic achievements, Tanzania remains poor, with growth occurring in sectors with limited impact on the income levels of most citizens (AfDB, 2015). The report quotes the 2011 Extractive Industries Transparency Initiative report (which) has pointed out that while the country is endowed with rich mineral resources, there are substantial discrepancies between the Government's reported revenue from the sector and that reported by mining firms. The 2010 per capita income of approximately USD 45 326 is low and a large proportion of its 44 million people have limited access to education, health and other basic services. Translating economic growth into increased poverty reduction remains the foremost challenge. According to a new

report by the (Tanzania) National Bureau of Statistics (URT, 2016)[5], seven out of every 10 children in Tanzania are living in poverty. Whereas poverty among children is rampant, with only 23 per cent of children in the country do not face any kind of poverty, according to the report, Tanzania has remained substantially an aid dependence country with *a*pproximately 30 % of government spending depending on foreign aid; making Tanzania one of the largest recipients of foreign aid in Sub-Saharan Africa. Furthermore, the state of transport, energy, water and port facilities is still very poor and in urgent need of Government action; the power sector is characterized by exceptionally high demand in the face of limited supply; even by the standards of other low income African countries (AfDB, 2010). Despite major investments in the water sector from the 1970s to the 1990s, water supply and sanitation services remain inadequate. The poor condition of the rail sub-sector has caused a shift of freight to road transport which, in turn, has resulted in the deterioration of the already crumbling bitumen network due to movement of heavy goods vehicles.

In terms of governance, the public sector is characterized by weak financial controls and accountability, which translate into significant resource leakages (AfDB, 2010). According to AfDB (2010) there is an urgent need for improving internal controls within IFMIS, including better cash management in the control of funds and rolling out of IFMIS to Local Government Authorities (LGAs). Likewise, budget management needs to be better integrated in transparent and realistic medium-term expenditure and borrowing plans and underpinned by vigorous oversight systems and structures. Particular challenges remain with the public procurement system, especially with regard to the number and quality of procurement practitioners at LGA level. Lastly, knowledge of the Public

[5]**Also Read:** Gambia & Tanzania Government Ban "Child Marriage", Set 18 As The Minimum Age For Marriage

Procurement Act and its regulations requires significant enhancement. This is particularly so, given Tanzania's decentralization trends and Partner's growing commitment to use national procurement systems.

The major poverty concern in Tanzania is in Agriculture. The agricultural sector presents particular challenges with direct linkages to growth, poverty, and competitiveness. Tanzanian economy is still highly dependent on agriculture, contributing an estimated 30 % to GDP and employing nearly 80 % of the working population. Agriculture remains the mainstay of the economy, employing the majority of the workforce, but the sector is plagued by infrastructure gaps and low productivity. It is this sector that is responsible for translating economic growth into poverty reduction. In general, yields are low, while productions costs are high and income remains meager. Various price and export controls in the sector risk undermining market conditions and jeopardizing long-term sustainability. The new National Development Strategy emphasizes improvement in technological inputs, rural infrastructure and small holder financing. There is, however, a need to fully integrate such interventions into a commercial value chain, which is indispensable for attracting large investments in the sector and realizing scale economies. This investment is crucial, especially in transportation, processing and marketing of agricultural produce, a significant proportion of which is wasted through post-harvest losses.

**Linking SA to poverty reduction**

The main objective of this study was to establish the relationship between social accountability and poverty in the selected local councils in Tanzania. Therefore, based on the study's observation, it can be concluded that, there is a very strong and negatively correlated relationship between poverty levels and social accountability in the studied councils. Generally, where councils are accountable to their constituencies, the tendency is an efficient, effective use of public resources and the level of poverty among the people they serve is low, and the opposite is also true. There is also a very strong correlation between individual indicators of poverty to individual indicators of social accountability; and that improvement in the indicators of social accountability lead to improvement to some specific indicators of poverty and therefore enabling poverty reduction.

Based on the multinomial logistic regression results it can be concluded that improving social accountability can effectively and positively improve poverty reduction initiatives in LGAs. Generally, a positive improvement in the criteria of positive social accountability tends to positively improve negative indicators of poverty and the vice versa is also correct. A major obstacle to poverty alleviation in South Africa is poor governance, which includes not simply corruption, but also poor performance of government officials in their management of public resources and a lack of political will to act against underperforming officials (CSA, 2009). The poor management of public resources translates directly into poor public service delivery implementation, and thus obviously undermines poverty alleviation policies. As van der Berg *et al.* (2007) put it, in South Africa "the key to improving social outcomes for the poor is improved social delivery, which depends on managerial efficiency and good accountability structures.

It is thus clear that the failure of poverty reduction strategies in Tanzania over the past fifty years or so are a result of failure of the government to put enough efforts to

improving social accountability of its agencies and departments, including local governments.

It is further concluded that, while the virtues of social accountability are quite robust, its success cannot be taken for granted. There are two important considerations in this regard. First, social accountability initiatives cannot and should not work in isolation of other mechanisms; they are supposed to complement state horizontal accountability mechanisms. Generally, when some horizontal mechanisms are open to civic engagement they produce effective results. The study concludes with strategic recommendations to strengthen domestic accountability, institutionalized participation and empowerment. A breakthrough in the fight against poverty needs a coalition of stakeholders in the civil societies and political forces in the legislative bodies of PRS countries, unfolding `communicative power' to point `administrative power' in the pro-poor direction.

**Social accountability, Access to Information and Citizen's Voice**

Strengthening communication and information processes is central to social accountability and citizens' deepening voice. This measure whether or not people are aware of their rights and can understand the intended outcomes of poverty reduction policies and programs; it is critical for measuring their ability to demand accountability. According to DFiD *et al.* (2006) in the same way, access to information measure whether or not people actually have any influence on policies and programs; and it is important for determining whether the intended "beneficiaries" truly have any voice in their country or locality – hence social accountability.

Basing on its importance and the need for informative, engaging communication and understanding among local development partners, there is a need for **strengthening**

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Strengthening communication and information processes is central to social accountability and citizens' deepening voice. This measure whether or not people are aware of their rights and can understand the intended outcomes of poverty reduction policies and programs; it is critical for measuring their ability to demand accountability. According to DFiD *et al.* (2006) in the same way, access to information measure whether or not people actually have any influence on policies and programs; and it is important for determining whether the intended "beneficiaries" truly have any voice in their country or locality – hence social accountability.

Basing on its importance and the need for informative, engaging communication and understanding among local development partners, there is a need for **strengthening**

**communication and information flows** on development issues; and that this must be more creative than just focusing on the traditional media. "Organic" communication channels—that is, informal channels that exist at all levels, but particularly among poor people—should be respected and utilized by community development leaders, rather than reliance only on artificial or externally designed channels such as formal local government consultations.

It shows that it is imperative to listen to local voices on the part of government leaders to share information, to understand how people absorb information and make decisions locally, and to "capture" the voice, definitions, opinions and priorities of the multitude of people who may not be represented by formal civil society. I find that only in this way would a poverty reduction strategy truly represent the demands of and work for the poor people.

Although informal or non-traditional communication, especially among local governments, rural and poor people was not a direct subject of this study, findings from other studies (DFiD *et al.,* 2006) emphasize that the traditional media is absolutely critical and call for creative measures to strengthen its coverage of development issues. Participants in FGDs pointed to disparities in access to information among local people, and admit that people could not have a voice if they did not have access. Definitions of the word "access" varied, with some participants pointing to translation of policy documents in local language (Kiswahili), others calling for freedom of information acts (and enforcement of such acts), access to technology, and the writing of documents in layperson's language instead of technocratic jargon. Others emphasized the need to give greater support to civic education so that people would have a greater capacity to understand development issues and demand accountability. Voice refers to the capacity to

express views and interests and to the exercise of this capacity. For the purposes of this study, voice is about poor people expressing their views and interests in an effort to influence government priorities and governance processes.

**The Role of LGAs**

Since the re-introduction of multiparty politics in Tanzania in 1984, local government has been characterised by the recentralisation of political authority alongside the deconcentration of administrative functions and development obligations. Local checks on the actions of a District Council Chair and a council's Chief Executive Officer (District executive, Municipal/Town/City directors) are absent with the exception of the use of councilors party caucases. Council Committees are chaired by elected Councilors and organized by the council director their members (sector heads and senior administrators) are monitored at a distance by the central government ministries. The degree of oversight that councilors provide varies with personality, political affiliation and political composition of a council.

In the councils' place are Consultative Committees (district consultative committees and Regional consultative committees), appointed by DCs and RCs and comprised of politicians, identified elders, business people, heads of non-governmental organisations (NGOs), and the like. They are largely used to consult and inform the local elite. Council Consultative Committees are chaired by DCs and RCs and, again, their members (sector heads and senior administrators) are monitored at a distance by the central government ministries. The degree of oversight that DCs and RCs provide varies with personality, political affiliation and political composition of a council.

While the Council director is the controlling officer of funds reaching local level, central government retains many administrative and fiscal functions. There has been limited fiscal decentralisation and local government mostly relies on (ear-marked) sector budgets and government grants with few discretionary funds, although cities and municipals are able to raise more own sourced revenue because they collect property rates. Ministries still appoint sector staff at local levels, including the council director and heads of sector departments, who are accountable to Dar es salaam, although they also report on technical issues to DCs/CEOs and to senior staff based at regional level secretariats. While planning at district and city level is undertaken annually, the planning processes of the different sectors are poorly coordinated and their plans frequently undermined by funding shortages and autonomous (often donor-) funded projects.

It is therefore concluded that although local governments were reintroduced in mainland Tanzania in 1984 following the enactment of the 1982 Local Government Acts and reformed according to LGRP for nearly twenty years now since 1999, the expectations of local population, LGA officials and Councilors and stakeholders have not been met in terms of the efficiency, resources and quality and quantity of services provided. Moreover, the system still is a top-down one and local governments are constrained by a tight central government bureaucracy. The central government ministries and agencies, and the regional administrations still hold strong powers from the centre and practice it through both the RS and DCs on one hand but also through politicians and grant mechanisms on the other to direct the affairs of local governments. As a consequence of the above it becomes very difficult for LGAs to effectively and successfully account to the local population – hence failure in social accountability to their constituents.

Where local accountability mechanisms are weak, contradictory or used by the powerful to maintain their advantage at the expense of the majority, there are few incentives (positive or negative) for people to work together in socially accountable productive ways. The inability of governments at different levels to cooperate with each other and with other local stakeholders (communities, civil society, business and private firms) in ways that effectively produce, use and sustainably put public goods to public interests, tells us that current institutional arrangements, both horizontal as well as social accountability mechanisms are flawed. Lack of social accountability at all levels of local government directly affect local service delivery, because they mean that goods and services (medicine, water, doctors, mechanics to fix pumps) are not produced or do not get to where they need to be – and poor Tanzanians who cannot afford to opt out of the public system pay the price. The efforts put to address their plight don't and won't work as long as they continue suffering the consequences of the failures of public service delivery mechanisms.

Lastly, it is concluded that, although local CSOs have the legitimate power to hold the government accountable, undertake an overall sector monitoring and provide constructive criticism to the government, this has greatly remained an unutilized opportunity to many CSOs due to an overall legal and policy environment around which government and local councils operate. In addition, local CSOs have little knowledge on government systems, low capacity to analyze information and thereby challenge the authorities. Their engagement in high profile policy debates is still low posing no significant change to other governance challenges.

**Role of civil society organizations**

According to Komives (2011), one goal and primary objectives of the Poverty Reduction Strategy (PRS) process, which has governed donor-government relations in many aid recipient countries since 1999, was to ensure that aid resources would be used to produce development results. Participation of civil society groups in the creation and monitoring of poverty reduction strategies (PRSPs) was expected to help achieve this goal: civil society actors would hold government accountable for developing and implementing pro-poor strategies. In an examination of whether the formal structure of the PRS process in Bolivia, Honduras and Nicaragua managed to institutionalize this form of 'social accountability', it was found that the PRS process had a different character in each country, and different participatory bodies were formed, but common patterns emerged. Civil society actors used the PRS process to engage in policy dialogue with government officials (and in some cases donors) and showed comparatively little interest in monitoring implementation of the strategies or evaluating performance in producing development results.

The landscape of and for social accountability is more complex than a simple model of accountability and its relationship to human rights suggests. Rather, there are various levels and forms of social accountability, and the formal (policy and legal frameworks) rules of accountability can be in tension with informal (peoples' needs and perceptions) rules. It is observed that, the complexities have increased with the proliferation of actors engaged in accountability struggles, and the emergence of new arenas or jurisdictions for such struggles. In short, social accountability is increasingly becoming dynamic and complex rather than static and simple; actors play different roles differently, depending on the context.

In support of O'Neil (2007) observation, this study finds that to understand the complex landscape of voice and accountability requires that attention be paid to a number of related concepts, including citizen access to information, citizenship and empowerment. Citizenship, and the political processes which this term refers to, provide the space and situations for the play of social accountability initiatives to happen. Empowerment provides an important reminder of the fact that it is only empowered individuals who will be and feel able to exercise their voice, and of the fact that voice and accountability, on one hand and poverty on the other, are about power and powerlessness respectively. Responsiveness might provide a measure of the extent to which there is accountability.

Voice and accountability matter for development for two sets of reasons. First, powerlessness, voicelessness and a lack of accountability are constitutive of poverty (Komives, 2011). As such, enhancing social accountability leads in itself to empowerment, hence a reduction in poverty. Second, social accountability can lead to other outcomes such as greater ownership and pro-poor policies which can lead to implementation of intended programmes, hence a reduction in poverty.

Although there are challenges, particularly around the role of external actors in strengthening social accountability, the evidences provided here on the linkage between social accountability and poverty, and how improving social accountability can improve poverty reduction show how social accountability lead to more effective states and better development outcomes.

Interventions to strengthen social accountability cover a wide spectrum. Over time interventions have shifted from working mainly with non-state actors to also working with and through the state. The quality of institutions within the state and society, and the

relationship between them, has increasingly come to the fore. This study has shown that, there is even an increasing importance of working with and though the civil society organizations and local government authorities to strengthening the state actors and the empowerment of communities for the poverty reduction to effectively deliver.

## 5.2 Recommendations

Based on the study findings and conclusions the following are recommended:

For a Council to benefit most of the Citizen's SAM initiatives, participatory mechanisms have to be institutionalized in order to ensure participation of the poor people and make the administration accountable; first, strategic plans of the concerned government departments could make a focused commitment; second, new agencies can be created to serve the purpose of social accountability; and third, there should be a legal framework to enforce participatory mechanisms.

Whereas the Tanzania government recognises the role of accountability in poverty reduction it does also acknowledge that strengthening local authorities' management is a necessary, with greater financing and through formula-based allocations, and with more equitable deployment of staffing for social services. However, the concept of social accountability is a bit new in Tanzania, skills and engagement of CSOs in budget analysis is also scanty as literature on social accountability and its role in poverty level in Tanzania in particular. Furthermore, the accountability concept that the governments and their agencies refers to is literally the LGAs measure of compliance to government set guidelines and rules for financial, administrative and policy implementation as opposed to the public demand for accessibility to information, priority setting, peoples participation, public services and decision making which is what is referred here as social accountability.

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In addition, the exigencies of the times including the practical evidence of failing development projects and programmes, deepening poverty, socio-economic inequalities and gender injustices present strong challenges, especially for initiatives under 'traditional' government approaches, resulting in demands for the rethinking of development. These challenges lead to the critical questioning for the necessity of a the paradigm shift from material-based to human-centered approaches to poverty level: the need to promote economic growth with direct benefits and implications for human beings as propelled by an interest in a strong social justice agenda for development with an emphasis on the redefinition of roles between the state, citizens and the other stakeholders, hence:-

i. The government and the local Councils need to engage and facilitate civic agents of social accountability monitoring in creating a mechanism for effective implementation of SAM and enhancing people's participation in their Council's affairs.

ii. The government, local Councils and CSOs needs to appreciate that SAM studies affect the policy debate and serve as an input in the design and conduct of dialogues and CSOs lobbying and advocacy (L&A) strategies. This necessitates a shift in thinking and organization of all including the role of CSO grant making partners.

iii. The SAM approach must be participatory at each stage of the process. It helps to unbundle corruption and institutional weaknesses allowing identifying key areas for reform along the way.

iv. The government need to consider linking its governance mechanism to social accountability monitoring initiatives;

v. State oversight bodies need to employ findings from SAM as secondary information sources in seeking accountability of the government and its departments; and

vi. To effectively deliver its objectives the SAM implementation approach must be participatory at each stage of the process. As SAM helps to unbundle corruption and institutional weaknesses and help to identify key areas for reform, the quality control and use of rigorous analytical methods enhance credibility of the results.

It is recommendable vital that civil society has the capacity and will to hold government accountable in order to prevent PRS from becoming simply another line of political and economic patronage: there is, for the venal, power and wealth to be siphoned out of poverty reduction - at the expense of the poor. The role of civil society in entrenching social accountability is especially important.

### 5.3 Areas for Further Research

It is recommended that, further researches need be conducted in the following areas which seem to be key institutional requirements of social accountability:

i. Legal basis of civic groups' participation within institutions of public sector oversight;

ii. The need for Civic groups' continuous presence throughout the process of the agency's work;

iii. Procedural definition for the conduct of encounters between citizens and public sector actors in the SAM processes; and

iv. The need for Civic groups' right to dissent and report directly to legislative bodies.

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## APPENDICES

### Appendix 1: LGA accountability questionnaire and score card

1. Age.....
2. Sex: ..... .....
3. Maximum education level attained .....Primary ( ) Sec ( ) Higher ( )
4. Mode of living: 1. Employed ( ); 2. Animal keeper ( ); 3. Business ( ); 4. Farmer ( )
5. Household status: 1. HHd Head ( ); 2. HHddependant ( ); HHd Guest ( );
6. Residence in area (years) ..... Local Villager ( ); Regular resident ( ) Employee transfer ( )
7. Political status: 1. Member of political party ( ); 2. Leader in PP ( ); 3. Local Gvt Leader ( )
8. CBO status: 1. Member of a CBO/NGO ( ); 2. Leader of CBO ( ); 3. None ( )
9. Have you ever participated in village plans for a development project in your locality? YES/NO
10. Have you ever been in an oversight committee for supervision of a LGA financed project? YES/NO
11. Have you ever sought some information at the LGA offices? YES/NO
12. How do you score the LGA in terms of its performance and behavior on the following:

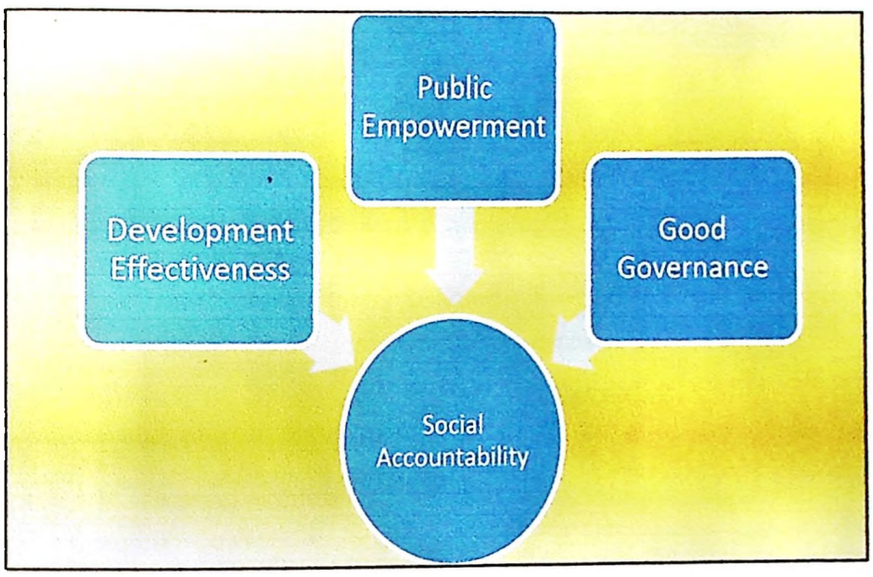
| S/N | Issue | Score | Comments If Any |
|---|---|---|---|
| 1 | ATI – Access to information in the LGA | | |
| 2 | Council participatory Planning versus O&OD | | |
| 3 | Resource Allocation according to Community needs vs directives | | |
| 4 | Expenditure Management in view of plans and budget | | |
| 5 | CAG ranking | | |
| 6 | Performance on implementation | | |
| 7 | Integrity of executives | | |
| 8 | Oversight Bodies roles | | |
| **General SA Rank** | | | |

Key: 1 = Good; 2 = Fair; 3 = Bad

13. Are there LGA run projects for local people capacity building? YES/NO
    Name them:
    .....

**Thank you very much for your time and willingness to participate in this exercise.**

## Appendix 3: Social Accountability Cycle Monitoring QIA Tool



(To be asked in the sequence of discussion and emanating of information along the way)

1. Political status: 1. Member of political party ( ); 2. Leader in PP ( ); 3. Local Gvt Leader ( )
2. CBO status: 1. Member of a CBO/NGO ( ); 2. Leader of CBO ( ); 3. None ( )
3. Have you ever participated in village plans for a development project in your locality? YES/NO
4. Have you ever been in an oversight committee for supervision of a LGA financed project? YES/NO
5. Have you ever sought some information at the LGA offices? YES/NO
6. How do you rank the following as SA indicators in an LGA:

| S/N | **Issue** | **Score** | **Comments If Any** |
|---|---|---|---|
| 1 | ATI – Access to information in the LGA | | |
| 2 | Council participatory Planning versus O&OD | | |
| 3 | Resource Allocation according to Community needs vs directives | | |
| 4 | Expenditure Management in view of plans and budget | | |
| 5 | CAG ranking | | |
| 6 | Performance on implementation | | |
| 7 | Integrity of executives | | |
| 8 | Oversight Bodies roles | | |
| **Identify some more indicators you know:** | | | |

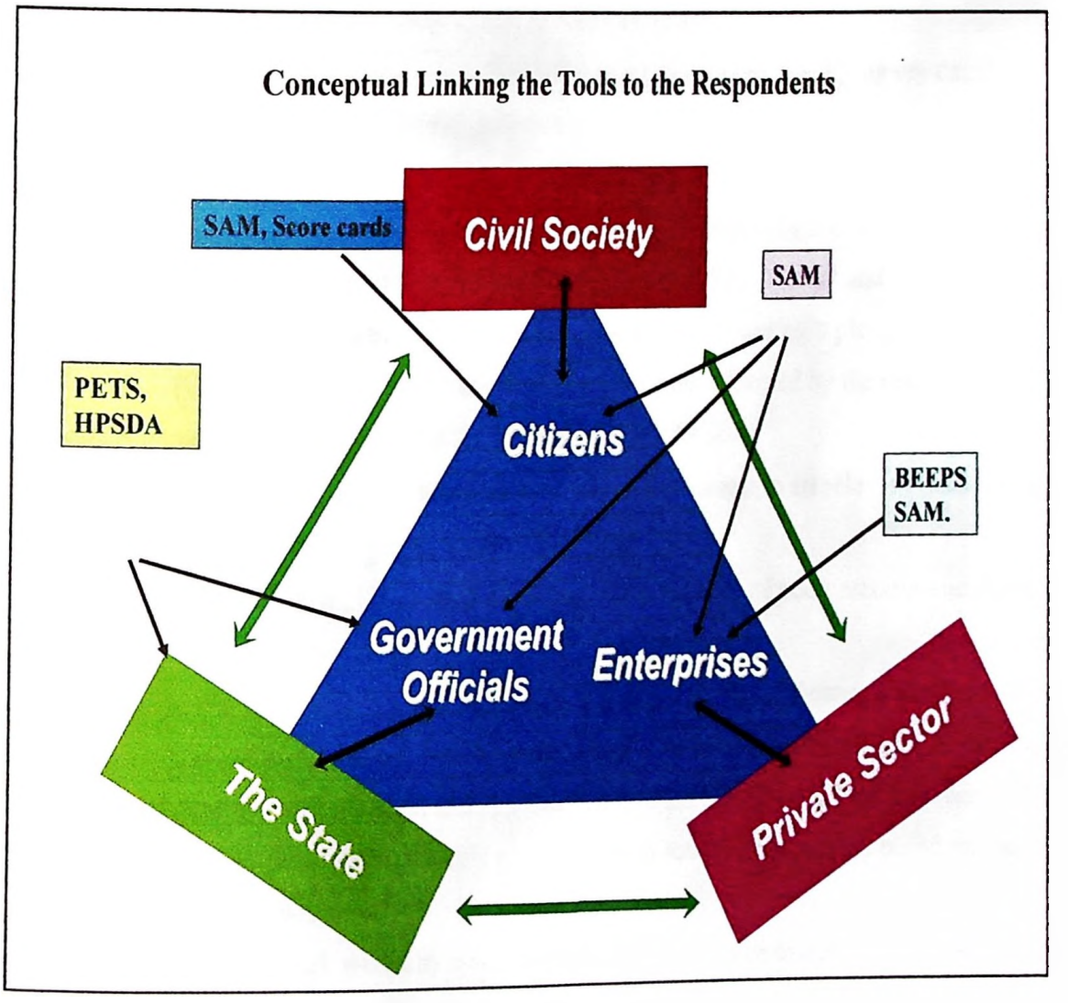
Key: 1 = Good; 2 = Fair; 3 = Bad

7. Are there LGA run projects for local people capacity building? YES/NO
   Name them:
   .....

**Thank you very much for your time and willingness to participate in this exercise.**

## Appendix 2: FGD guide

FGDs shall be guided according to the framework below and discussion led through the questions to follow:



## Appendix 4: Social Accountability Cycle Monitoring QIA Tool

| *Key Question - Process1:* What public funds/resources are available to officials/service providers? How do they plan to use them? |
|---|

**Analysis:**

1. Has there been a comprehensive needs analysis?
2. Was this needs analysis informed by baseline data (eg. CWIQ survey data, previous audit recommendations etc)?
3. Is there a Strategic Plan that is consistent with related laws and policies? (This may include several divided by sector, issue or levels of government. Sometimes the Medium Term Expenditure Framework (MTEF) –district and sector level – or the O and OD plans – at village level - serve as the strategic plan.)
4. To what extent is the Strategic Plan for the year informed by the needs analysis?
5. Are the activities in the Strategic Plan costed?
6. Is there an approved budget and is this budget known to all relevant stakeholders at the level of implementation?
7. have the strategic plan and the budget taken account of audit recommendations from the previous year?
8. Is the approved budget consistent with the costing in the Strategic Plan?
9. Has the budget taken adequate account of inflation projections?
10. If the proposed budget and approved budget are different, did the relevant MDA or LGA rewrite the strategic plan in order to reallocate priorities based on the available resources?
11. At LGA level, were any adjustments to the plan and/or budget brought back to the full Council for debate and approval?
12. Is the budget consistent with the resource envelope? If not, why not and what measures will be taken to address any shortfall or what will be done with excess resources?

**Information required:**

1. Needs Analysis
2. Strategic Plan and/or MTEF
3. Approved Budgets

4. Relevant laws and policies eg. MKUKUTA, Public Finance Act. Local Government Finance Act. sector strategies, council development plans etc.
5. Approved standards and specifications eg. For hospital or school buildings, for vehicles allocated to specific tasks, essential health package, required books for school curricula etc).
6. Budget Books
7. Citizen's Guide to the Budget Process
8. Alternative National Budget (if available)
9. Budget speeches
10. Oversight Committee minutes

**Actions taken:**

1. Strategic Plan and budget analysis
2. Report completed.

| *Key Question – Process 2:* How effectively are public funds spent? |
|---|

**Analysis:**

1. Was the money in the approved budget actually available and when did it become available?
2. Was the money disbursed to the relevant implementing body?
3. Was the money received by the relevant implementing body?
4. Was the money received used according to the approved strategic plan? If not, why not?
5. Were the required expenditure procedures followed in implementing the strategic plan?
6. Was there any overspending or underspending?
7. Was any reallocation of resources within the plan or virement within the budget approved by the relevant oversight body?
8. Were internal audits undertaken? If so, to what extent were the recommendations followed?
9. To what extent were the recommendations from last year's NAO and PPRA audit reports addressed this year?
10. To what extent is the analysis from this process incorporated into the needs analysis for the following year.

**Information required:**

1. Quarterly expenditure reports
2. Public Finance Act
3. Public Procurement Act
4. Procurement audit findings
5. NAO Audit report
6. Internal audit reports (if available and if they are for public consumption)
7. Policy Forum PETS Source Book.

**Actions taken:**

1. Obtain and/or complete the form used by REPOA in the PETS Source book.
2. Use this form to analyse expenditure and make recommendations.
3. Compare expenditure information with regulations from the relevant legislation
4. Obtain district audit report for the previous year and analyse expenditure information in the light of audit findings.
5. Obtain internal audit recommendations and analyse expenditure information against them.
6. Compare final expenditure report at the end of the year with approved budget

1. ***Key Question – Process 3:*** How do service providers perform in implementing their plans? Are quality public services delivered?

**Analysis:**

1. Do service level agreements, eg. Client Service Charters (CSC), exist for the key poverty reducing services?
2. Are the terms of these Service Level Agreements and the required standards known at the service delivery points?
3. Are the Service Level Agreements and the means of recourse available in case they are not followed to the required standard known to the general public?
4. How is the implementation of service level agreements monitored. Is there any analysis of feedback and is this available to the public?
5. Are service providers adequately resourced to perform their duties to the standards agreed in the Service Level Agreements?

6. What is the vacancy rate for the sector and/or district and/or service delivery point?
7. Is this vacancy rate addressed in the strategic plan and budgets?
8. Are quarterly/ annual reports produced. If so, are they publicly available?
9. Does the NAO Audit report form the financial section of the annual report?
10. To what extent are the projects in the strategic plan completed, according to the annual report?
11. If there are differences between what was planned and what was completed, are these explained?
12. Do the relevant oversight committees monitor performance? Are the minutes of these meetings public?
13. How do the completion rates for planned projects compare with the expenditure rates. If there are discrepancies, are reasonable explanations given?
14. Has there been there any improvement in service delivery reported in the monitoring system against the baseline data provided in the short, medium or long term?
15. To what extent is the analysis from this process incorporated into the needs analysis for the following year.

**Information Required:**

1. Strategic plan
2. Quarterly performance reports (if they exist)
3. Annual Report
4. Service Level agreements
5. HAKIKAZI - PIMA card results
6. Oversight committee minutes
7. Audit reports
8. HR plans and reports
9. CWIQ survey reports
10. TSED
11. Service Delivery Surveys
12. Poverty and Human Development Reports
13. DHS

**Actions Taken:**

1. Compare annual report with strategic plan.
2. Analyse feedback from service level agreements against the strategic plan and annual report.
3. Analyse changes in quarterly and annual reports against changes in Human Development Indicators.
4. Monitor vacancy rates and compare these to performance against indicators in strategic plan.
5. Analyse oversight committee minutes against the issues identifies from points 1 to 4 in this section. Note the relevance of the discussion.

- ***Key Question – Process 4:*** What mechanisms exist to prevent & what corrective measures are taken in response to misuse and abuse of public resources?

**Analysis:**

1. To what extent is there a credible separation of powers within and among the three arms of government?
2. Are public officials and legislators required to declare their assets and interests? If so, how often?
3. Are these declarations accessible to the public?
4. Do codes of conduct exist in the 3 arms of government?
5. Are they easily accessible to the public?
6. What are the disciplinary procedures within the public service?
7. What legal recourse does a citizen have if offered or requested for a bribe?
8. Are the criteria for appointment, discipline and dismissal within the public service widely known by citizens?
9. How many cases of misconduct and impropriety have been reported and what action has been taken?
10. Are the levels of accountability for the different types of public resources clear to everyone within the government? Is this information proactively available to the public?
11. What options for recourse does a citizen have if service level agreements are not adhered to? How easy is it for citizens to use these options to take action? What happens when action is taken?

12. How accessible are public integrity oversight bodies eg. PCB, Commission for Human Rights and Good Governance etc.
13. To what extent is it possible for government to interfere in the work of these public integrity oversight bodies?
14. To what extent is due process followed by our legal system? What is the case backlog? On average, how long does it take for a case to go to trial, how long is the trial, and how long between the end of the trial and sentencing?

**Information required:**

1. Legislation and policies relating to declaration of interests and assets.
2. Code of conduct for public servants
3. Parliamentary Standing Orders
4. Prevention and Combating of Corruption Act (PCCA)
5. Laws establishing public integrity Oversight bodies.
6. Laws/policies governing Declaration of Interests/Assets
7. Generic disciplinary data (if accessible)
8. Organisational structure of the MDA, LGA or village government
9. Terms of reference/job descriptions for all public posts.
10. Court Caseload records (not sure if these exist)

**Action Taken:**

1. Analyse public integrity systems based on the information acquired.
2. Refer questions to the relevant bodies for further clarification
3. Write report.

- ***Key Question – Process 5:*** Are officials/service providers called to account by oversight bodies for their performance?

**Analysis:**

1. Is civil society enabled and empowered to hold public officials to account?
2. Is civil society held to account in performing this role?
3. Is there freedom of the press, particularly when reporting is critical of government and/or government officials?
4. To what extent do media reports hold public officials to account through responsible and investigative reporting?
5. To what extent is public information accessible to the public?

6. To what extent does the public use this information to hold public officials to account?
7. Are the NAO reports and the reports of the Public Accounts Committee (PAC) and Local Authorities Accounts Committees (LAAC) debated by the full Council at district level or by a plenary parliamentary session at national Level?
8. Is the implementation of these recommendations monitored by these committees throughout the year?

**Information Required:**

1. Media Regulations and rules governing self-regulation
2. Code of Conduct for CSOs
3. PAC and LAAC Reports on the NAO Audits
4. PAC and LAAC committee minutes
5. Legislation governing access to public information
6. Media reports
7. Hansard

**Actions Taken:**

1. Monitoring and analysis of media reporting on social accountability issues.
2. Advocacy relating to Freedom of Information Bill.
3. Analysis of PAC and LAAC reports and minutes against plenary parliamentary discussion of the allocation and use of public resources.
4. Developing strategic media messages to increase public access to public information and the findings of social accountability monitoring.
5. Monitoring progressive adherence to the Code of Conduct within civil society.
6. Monitoring advocacy action and lessons around social accountability within civil society.

**Appendix 4: LGA accountability questionnaire and score card (to be filled by respondents in FGDs and IIIs)**

1. Age.....
2. Sex: ..... .....
3. Maximum education level attained .....Primary ( ) Sec ( ) Higher ( )
4. Mode of living: 1. Employed ( ); 2. Animal keeper ( ); 3. Business ( ); 4. Farmer ( )
5. Household status: 1. HHd Head ( ); 2. HHddependant ( ); HHd Guest ( );
6. Residence in area (years) ..... Local Villager ( ); Regular resident ( ) Employee transfer ( )
7. Political status: 1. Member of political party ( ); 2. Leader in PP ( ); 3. Local Gvt Leader ( )
8. CBO status: 1. Member of a CBO/NGO ( ); 2. Leader of CBO ( ); 3. None ( )
9. Have you ever participated in village plans for a development project in your locality? YES/NO
10. Have you ever been in an oversight committee for supervision of a LGA financed project? YES/NO
11. Have you ever sought some information at the LGA offices? YES/NO
12. How do you rank the following as indicators f social accountability of an LGA?

| S/N | **Issue** | **Rank** | **Comments If Any** |
|---|---|---|---|
| 1 | ATI – Access to information in the LGA | | |
| 2 | Council participatory Planning versus O&OD | | |
| 3 | Resource Allocation according to Community needs vs directives | | |
| 4 | Expenditure Management in view of plans and budget | | |
| 5 | CAG ranking | | |
| 6 | Performance on implementation | | |
| 7 | Integrity of executives | | |
| 8 | Oversight Bodies roles | | |
| **Any other indicator you think?** | | | |

13. How do you score the following as objectives for SAM initiatives in your area?

| S/N | **Issue** | **Rank** | **Comments If Any** |
|---|---|---|---|
| 1 | Creating engaging platform for local people provide feedback and exercise their voice *vis-à-vis* central and local government | | |
| 2 | ATI to civil society organization to guide their advocacy initiatives. | | |
| 3 | strengthen the capacity of oversight and consolidate community support | | |
| 4 | Research and analysis for enhancing government performance | | |
| 5 | Awareness raising among the public to identify issues of concerns; | | |
| 6 | Policy and Action planning that will enrich decision making | | |
| 7 | Capacity building of its members and communities | | |
| 8 | Empowerment of Oversight Bodies | | |
| **8. Any other objective you think?** | | | |

14. What is the general focus of the SAM initiatives in your area?

**Thank you very much for your time and willingness to participate in this exercise.**