

## **Social Accountability and Poverty Reduction in Tanzania: A Case of Selected Local Government Authorities.**

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### **Abstract**

*Accountability as a concept as per the Tanzania's central and Local Governments Authorities (LGA's) literally means 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. 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. The current study mainly aimed at determining whether LGA's were socially accountable to their residents' thus contributing to poverty reduction. Specifically, the study aimed at assessing the LGA's budgetary allocation and utilization to the sectors of agriculture, health, education and infrastructure, which are important areas for poverty reduction. In collaboration with local people and their organizations and community groups, CSOs have been able to collect and analyze Council information deducting inefficiencies, lack of capacities, financial mismanagement; fund misuse, underutilization and under expenditures mostly on the development budget. These are some of the key indicators of lack of social accountability of the councils to the people they are supposed to serve. On the other hand, some Councils have*

*indicated their willingness to account to local peoples' concerns while addressing shortfalls and lack of capacity to implement what is expected of their dues.*

## **1. Introduction**

The legitimacy and sovereignty of any government comes from the people. They are the ones 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 election is one of the ways in which such mandate is obtained from the people; the other is the government's accountability to the people (social accountability (SA)). Social Accountability is an aspect of governance that links and inter-links the other aspects of development and governance. It involves aspects of transparency, answerability and controllability. Lack of social accountability leads to poor governance and poor development hence poverty. According to the right-based approach to development, democratic nations are **(Footnotes)**

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committed to the promotion of social justice (CSA<sup>1</sup>, 2001). 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. If a society does not guarantee these rights and capabilities at an appropriate level, it cannot claim to be a just society, whatever its level of material wealth (development) (CSA, 2001).

### **1.1. Problem Statement and Justification for the Study**

The Tanzania constitution<sup>2</sup> (Article 9 (i)) names poverty as the first of the three major ills of the state, others being ignorance and diseases. Ever since independence (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 one being the National Strategy for Economic Growth and Poverty Reduction ((NSGRP) whose Swahili acronym is MKUKUTA). 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 Program (PEDP), Primary Health Sector Development Program (MMAM) and Agricultural Sector Development Program (ASDP) are being or have been implemented but with little success and expectations (LHRC, 2011).

Despite all the potentials, natural resources: land, water, minerals, forests, wildlife and ocean resources including fish and natural gas, implemented and on-going poverty reduction initiatives and aid support received over the past thirty years, 70% of Tanzania's population especially those living in rural areas and in unplanned urban settlements continue to live below the US\$2 a day poverty line; with no adequate basic livelihood security needs, including food not necessarily balanced meals (URT<sup>3</sup>, 2008). According to UNDP<sup>4</sup> (2011)<sup>5</sup> Tanzania faces a daunting challenge of improving the living conditions of her citizens as overall human development remains low, with a human development index of 0.398 in 2010, compared to 0.329 in 1990 due to a lack of a robust and broad economic growth. In addition, the 2000/01 and 2007 Household Budget Survey

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#### **(Footnotes)**

<sup>1</sup> CSA, The Center for Social Accountability, Rhode University, South Africa.

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

<sup>3</sup> URT, United Republic of Tanzania.

<sup>4</sup> UNDP, United Nations Development Program, a UN body for members' development cooperation.

<sup>5</sup> [www.tz.undp.org/mdgs\\_progress.html](http://www.tz.undp.org/mdgs_progress.html)-site visited on 10 August 2011 (11:21am)

(HBS) show that 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). This observation suggests that it is unlikely Tanzania will reduce extreme poverty by 2015, though there is a potential of reducing food poverty by 2015, if the current efforts to revive and accelerate agriculture production can be sustained (MDGR, 2008).

Empirical evidence from a study conducted in Ghana shows that since the 1990s and especially within the context of poverty reduction, rights-based approaches (RBAs), such as social accountability (SA), have gained acceptability and legitimacy as an alternate way of addressing the problems of disadvantaged groups by moving the onus from the disadvantaged to the advantaged (Apusigah, 2009). The study concluded that for effective state-citizen engagement toward the promotion of good governance, the right to development and poverty reduction, policies and platforms should be established at all levels at the local, regional and national level that are transparent, open, genuine, inclusive and effective.

The differences in poverty levels and the intensity and density across districts and localities in Tanzania necessitate special considerations: policy decisions, planning and program implementation in addressing such disparities and inequalities especially in those districts, which have the

poorest poverty indicators. Whereas the Tanzania government recognizes 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 (URT, 2010). However, the concept of SA is a bit new (WB<sup>1</sup> 2004) and literature on social accountability and its role in poverty alleviation in Tanzania in particular is scanty, hence the proposed study which aims at examining the role and contribution of Civil Society Organizations (CSOs) in enhancing local governments social accountability and poverty reduction in Tanzania. In practice, the involvement of NGOs and other CSO' - in Social Accountability Monitoring (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 organizations are adopting

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**(Footnotes)**

<sup>1</sup> WB, the World Bank.

approaches that build on surveys and data-collection and dissemination<sup>1</sup>. These challenges lead to the critical questioning for the necessity of a the paradigm shift from material-based to human-centered approaches to poverty reduction: 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 the need for relevant, researched, empirically tested evidences to inform decision makers and the public.

## **1.2 Objective of the study**

The current study mainly aimed at determining whether LGA's were socially accountable to their residents' thus contributing to poverty reduction. Specifically, the study aimed at assessing the LGA's budgetary allocation to the sectors of agriculture, health, education and infrastructure, which are important areas for poverty reduction and the involvement of Civil Society Organizations in accountability initiatives on their performance.

## **1.3 Research questions**

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

- ii. What are the initiatives of LGAs in reducing poverty in local councils?
- iii. How effective are LGA's in their budgetary allocation as regards to sectors important for poverty reduction?
- iv. What are the roles of CSO initiatives in enhancing Social accountability in LGAs?
- v. What are challenges facing LGAs in offering services to her citizens?
- vi. Are LGAs socially accountable?

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### **(Footnotes)**

<sup>1</sup> Action Aid is one such organization, which in collaboration with the Institute of Democracy for South Africa (IDASA) convened a training workshop on budget analysis for a large number of Tanzania NGOs. A number of organizations have recently carried monitoring in the form of expenditure tracking studies (PETS) including: a coalition of CSOs through the Tanzanian Education Network (TEN/MET), Hakikazi Catalyst, Tanzania Coalition on Debt and Development (TCDD), policy forum, civil and Political Rights Watch (CPW), Integrity Watch, Mwanza Policy Initiatives (MPI), Kiteto Civil Society on Poverty Reduction (KCSPR), ANGOZA in Zanzibar (supported by UNDP). Other initiatives in offering are those by Action Aid in Zanzibar and the Community Score Cards used to facilitate community evaluation of project under the Tanzania Social Action Fund (TASAF). Policy Forum has implemented pilot SAM exercises in Mwanza, Manyara, Tanga, Morogoro and Mbeya. Currently 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 Tz. CPW is coordinating grassroot efforts of local CSOs in monitoring and engaging a number of LGAs including Kiteto, Handeni, Kinondoni and Urambo.

## **2.0 Literature Review**

### **2.1 Conceptualization and Definition of key terms**

#### **2.1.1 Poverty**

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 peoples 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 Sen, (1981) 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.

Poverty is a multi-dimensional problem. The World Bank (2001) defines poverty as a pronounced deprivation in well being. 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 percent living in South Asia (World Bank, 2010). Approximately 50 percent of the Sub-Saharan African is living below the poverty line, defined as subsisting on less than \$ 1 aday (Mwaniki, 2006). The incidence of poverty in the third world is higher among farmers (Mwakombe *et al.*, 1999). Surveys

have shown that more than 50 percent of all Tanzanians are poor, while 36 percent of the poor live in very poor conditions (NBS, 2012). Almost more than 60 percent of the rural population is poor compared to 39 percent of the urban population (opt.cit).

#### **2.1.2 Social Accountability**

According to the WB (2005: 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.* 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). 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. According to CSA (2001), SA is defined as the right of the public and individuals to obtain explanations, justifications for use of public resources, from those entrusted with service providers and the performance of officials, and of those they serve.

## **2.2 Local Governments and Social Accountability in Tanzania**

Tanzania's reinventing of the local governments authorities (LGA's) in 1984 was based on the vision that the new LGA's will be holistic (i.e. multi-sectoral) units with legal status (corporate body) operating based on discretionary but general powers. The LGA's were endowed with wide-ranging powers and expected to be largely autonomous institutions, democratically governed and deriving their legitimacy from the services they provide to the people. These were principally expected to 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'; derive legitimacy from the quality of the services provided to the people. The LGA's are expected to foster participatory development by involving the people in deciding, planning and executing development programmes and by adopting partnerships with the myriad of groups which including civil societies.

The above has however not been the practice; some reports show that LGA's have failed not only the people but also the government. In addition, according to URT (1999), expectations of the population have not met in terms of the quality and quantity of services provided and that the system has remained a top-down one. In addition, local governments are constrained by a tight central government bureaucracy (Marcossy, 2007).

According to the WB (2007), the regional administrations were delegated strong powers from the centre to direct the affairs of local governments. The above seems to suggest LGA's lack social accountability (SA). Furthermore, despite Government, Development Partners' and Civil Society efforts to reform and reorganize our development strategies and their implementation over the last 10 or so years, progress has been slow and is yet to translate to substantive improvement in service delivery at community level. Efforts still fail to link up and follow-up in terms of domestic accountability is still weak.

Therefore, one wonders whether this a typical case all over Tanzania. In addition, can this explain the poor performance on some LGA's in fighting poverty in their areas of jurisdiction?

## **2.3 The Need to Social Accountability Monitoring in Tanzania**

Promoting social accountability improves good governance resulting into greater public participation and the realization of Human rights and their capabilities including their ability to fight poverty. Moreover, 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, 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 – hence SA; 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. For this reason, SA is here used to refer to the broad range of actions and mechanisms (beyond voting) that citizens, CSO's and independent media can use to hold public officials and servants accountable.

### **3.0 Methodology**

#### **3.1 Research Design, Sampling and Sample Size**

This study used a retrospective longitudinal research design whereby data from the selected LGA's for different times was collected. In total the study involved 11 LGA's. A multi-stage sampling technique was used; the first stage involved the selection of LGA's using random sampling technique from which sample LGA's for the study was obtained. The above was followed by accessing the relevant documents from the LGA's that are necessary for SAM. Generally, the study used both primary and secondary data were collected and used in the study. Primary data was collected using structured and semi-structured questionnaires, which were administered to respondents. In addition to the above, social accountability monitoring (SAM)<sup>1</sup>

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#### **(Footnotes)**

<sup>1</sup> Civil society initiatives such as SAM and Public Expenditure Tracking Surveys (PETS) 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.

tools; the Social Accountability Cycle and the Question-Information-Analysis (QIA) tools, were also used to gather relevant information for analysis and to enrich information collected through the focus group discussions. Secondary data used in the study as mentioned earlier was collected from different sources; region secretariat and district council offices and civil society organizations engaged on SAM that were relevant to the study.

#### **3.2 Data analysis**

Data collected through QIA tool were analyzed by the help of the participant stakeholders; the CSOs, the LGA officials, a handful of policymakers, and members of the interested participants. Social tools for social impact assessment were applied. These tools include stakeholders' analysis, participatory assessment, institutional analysis, and beneficiary assessment. Content analysis was used for analysis of data collected through open-ended focus group discussions (FGDs) and key-informants.

#### **4.0 Results and Discussion**

A number of CSOs have conducted social accountability monitoring (SAM) initiatives across all the 133 LGAs in Tanzania. The exact number of SAMs conducted is difficult to establish as this is being done mostly at local level with local focus and local resources. However, this paper has established that, at

least 15 organizations collaborated between 2008 and 2012 to conduct SAM in the 11 surveyed councils. Whereas between 2008 and 2010 an NGO Policy Forum collaborated with two network NGOs in Mwanza and Kibaha, in 2012 and 2013 an NGO, Agriculture Non-State Actors Forum (ANSAF), coordinated eight of its members to embark on Social Accountability Monitoring for implementation of Agriculture policy and CAADP agreements in local government authorities in eight districts. CPW, the Citizens' Parliament Watch worked with an NGO Integrity Watch, Tanzania Women of Impact Foundation (TAWIF) and Kiteto Network of CSOs, to implement SAM in Kinondoni Municipal, Handeni District and Kiteto district respectively.

All surveyed Councils had missions and visions for their development as well as operational commitments. Most Councils aspire to be "The Best and Sustainable Socio-Economic Services provider by year 2020." With some trying "To provide Quality Socio-Economic Services using available opportunity and Good Governance". Mostly, the Councils objectives are broad expectations that were being translated into departmental specific initiatives as time comes and goes with availability of resources.

Based on Council reports between 75% and 95% of surveyed Council's inhabitants depend primarily on agriculture output for their livelihood. Agriculture activities are both 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 farmyard manure, source of income and cultural functions. The Councils have areas in the range of 180,000 - 260,000 hectares (ha) of arable land equaling to 32% - 70% of total Council areas. In most cases 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 ha of land per each household. Village lands in surveyed Councils are of different uses, which include farming land, communal land, grazing land, conserved land (forests, water catchments areas, lakes, riverbanks, steep hills) and habitat areas.

Livestock are mainly kept for beef, milk, draught power, production of farmyard manure, source of income and cultural functions. Some Councils, Meru, Babati, Kiteto, Mpwapwa and Kongwa have large numbers of cattle, goats, sheep, donkeys and chicken. There are also pigs and dogs among domesticated livestock. The livestock available requires 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 dysfunctional, 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) and Rift Valley Fever.

As regards forests, the surveyed LGA's have two (2) types of forestry namely natural forests with an area covering more than 60% of all forest areas of over 400,000 ha. and planted forests/ woodlots scattered all over the Councils under community farmlands. Based on the above it is imperative that the LGA's should allocate enough resources to agriculture and livestock production as these are the areas where the majority of residents in the LGA's derive their livelihoods from.

#### **4.1 Local Government's Budgets and allocation to the different sub-sectors**

##### **4.1.1 Council Budget focus**

According to the 2011/12 – 2013/14 Medium Term Plan and Budgets, the Councils plans and budget documents were developed based on Council decisions and commitment to contribute positively to national economic growth and therefore directed to achieving NSGRP II (MKUKUTA II) priority clusters are: Growth for Reduction of Income Poverty, Improved quality of life and social wellbeing, and Good governance and Accountability. In order to implement these priorities the Council 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 TZS 22,351,649,752.00 in financing its operations, personnel costs and development projects, agriculture receiving only TZS

1,114 mil. It's only in Korogwe that agriculture department received 13% of the Council budget, with only 4% accounting for development expenditures, with other Councils allocating as low as 1.3% in Kongwa and 9% in Karagwe (Table 1).

**Table 1: Budget Allocation to Poverty Alleviation Sectors by the Surveyed Local Government Authorities (LGA's)**

SN	LGA	BUDGET ALLOCATION IN PERCENT (%)			
		AGRICULTURE	HEALTH	EDUCATION	OTHERS
1	Babati DC	5	12	59	24
2	Iringa DC	5.6	14	56	24.4
3	Karagwe DC	9	11	54	23
4	Korogwe DC	13	12	22	53
5	Kongwa DC	1.3	12	51	35.7
6	Meru DC	4	15	48	28
7	Mpwapwa DC	6	14	44	36

With an estimated over 75% of local population engaging in agriculture, and a predominantly agriculture-led economies in the studied councils, the amount of budgetary allocation is most likely to be ineffective to facilitate local peoples fight against poverty; hence lack of the LGA's accountability to its citizens.

#### 4.1.2 Source of the LGA's funds

The councils collected resources from different sources, collectively from their own local tax collections, central government grants and development partners funding. There is also an identified resource base from local supporting NGOs. Contribution of the different sources in the Council coffer is shown in the diagram below.

**Table 2: Council's Source of Budget Funds**

SN	LGA	SOURCE OF BUDGET FUNDS IN PERCENT( %)			
		C/GVT	DPS	OWN	OTHERS
1	Babati DC	46.6	38.71	9.27	5.4 <sup>10</sup>
2	Iringa DC	87.17	8.86	3.42	0.54 <sup>11</sup>
3	Korogwe DC	96.52	1.05	2.43	
4	Kongwa DC	95.95	0.02	3.85	
5	Meru DC	77.44	17.46	4.76	0.34 <sup>12</sup>
6	Mpwapwa DC	96.79	0.23	2.99	

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 foreign donors 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. This therefore means that Councils tends to be more accountable to the central government and donor communities than the local people are.

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10 NGO Contribution to Council budget (1,207Milions)

11 Community Contribution (84 Milion)

12 NGO Contribution of 75.08 Milion.

### 4.1.3 Council Budgetary Allocations

Table 3 shows that the budget allocations count to just over 35% to development projects as In Babati, of the 13,136,770,000 TZS<sup>1</sup> only about 843 Mil was allocated to agriculture and livestock development projects making close to 6% far below CAADP requirements of 10%. In Iringa, Development partners and NGOs contribute 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 (24%). In Korogwe, where the council budget was TZS 24,747 Mil the development allocation was only TZS 4,416,771,645.00. Out of this TZS 578,062,000.00 was allocated for development projects in the agriculture department second in priority to rural water supply projects whose budget was 1,784,604,347.00

**Table 3: Councils Allocation of Budgetary Funds**

SN	LGA	BUDGET ALLOCATION IN PERCENT( %)			
		OC	PE	DEVPT	OTHERS
1	Babati DC	9	54	37	0
2	Iringa DC	18	55	27	0
3	Karagwe	NA	NA	NA	0
4	Korogwe DC	16	58.2	15.8	0
5	Kongwa DC	14	58	28	0
6	Meru DC	21	52	27	0
7	Mpwapwa DC	19	58	23	0

**NB;** PE refers to Personal Emoluments, DEVPT= development

In Babati, 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. However, there seems no consistence with area of concentration, there are many projects widely dispersed, and this has the effect of not realizing the big impact and might hinder realization of value for money. In Korogwe DC, for the total year budget, the council spent a total of 18,346,087,012 as personal emoluments and other charges, which is about 74.10% of the total

<sup>13</sup> TZS, Tanzania Shilling, alternatively using an abbreviation of TSh

council budget. Total council development projects amount to 3,909,041,347 Tsh, which is 15.78% this means that a lot of government funds is spent on salaries and cost for running offices leaving only a small proportion for development, this implies 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 development investment (ASDP) was only 4% while water development, road funds and local government health development aspects are leading by 21%, 22% and 15% respectively.

According to the CAG<sup>1</sup> (2011/12) report, budget allocation in Babati according to sectors was as is seen in Table 3. The sectors that received allocation below 5% include; the Finance department, Trade and economic affairs, Works department, Lands, Natural resources and Community development, gender and children. Although budget allocation to agriculture, livestock and the cooperatives was not as expected to reflect its contribution to the over 95% of the Council population. Based on the above the council budgets are incapable of meeting the LGA's residents' aspirations thus hampering poverty reduction efforts. This has been seen much to extinguish the remaining hopes that the Councils budgets could serve the majority of the people in the local level implementation of poverty alleviation

**(Footnotes)**

<sup>1</sup> CAG, the Governments' Controller and Auditor General.

strategies and initiatives. Therefore, allocating little or nothing to the agricultural sector limits the poor's ability to move out of poverty hence indicating lack of Council accountability to the people they are meant to serve.

**4.2.1 Councils Expenditure of Budget Funds**

Financial records of expenditures by the end of the financial year 2011/12, according to the CAG report shows that most councils managed to spend between 60% and 75% of available development funds. The expenditure also had a different orientation with respect to percentage distribution of sectoral development resources. Development budget utilization in the surveyed Councils is shown in Table 4.

**Table 4: Councils funds spent and unspent pattern**

SN	COUNCIL	AVAILABLE DEVELOPMENT FUNDS (MIL)	SPENT DEVPT FUNDS (MIL)	UNSPENT DEVPT FUNDS (MIL)	PERCENTAGE UNDER EXPENDITURES (%)
1	Babati DC	2,086.1	1,849	236.95	11
2	Iringa DC	7,748.1	5,068.4	2,679.7	35
3	Karagwe DC	4,534.9	3,147.1	1,387.7	31
4	Kibaha TC	2,256.9	1,418.5	837.9	37
5	Korogwe DC	3,006.3	1,943.9	1,062.7	35
6	Kongwa DC	3442.1	2,251.7	1,190.4	35
7	Masasi DC	4,110.5	2,351.7	1,758.8	43
8	Meru DC	3,066.4	2,936.6	129.9	4
9	Mpwapwa DC	2,006.3	1,197	809.3	40
10	Mwanza	3,927.6	2,584.3	1,343.3	34

The 2010/11 under-expenditures in Babati DC left as much as TZS 970,759,000 in the Secondary Education department, TZs 431,670,000 in Primary health services department and more than TZS 356 mil in Trade and Economic affairs department. On the other hand the agriculture and livestock development department overspent by more than TZS 232,906,000 followed by Primary Education department, which overspent TZS 48,980,000. The Council has attributed the failure of spending resources to delays in disbursement of funds by the government and the so difficult procurement processes statutory by Public Procurement Act, PPA. At the end of the financial year the Council had underspent by TZS 1,151,871,000 altogether in addition to the Council failure to spend over TZS 951 Mil allocated for water projects by the government. Based on the above one wonders on the LGA's commitment to poverty reduction.

Analysis of the plan and budget in Kibaha had shown that, KTC<sup>1</sup> planned to collect over TZS2.3 billions from various sources in the year 2007/08. However, on the expenditure side of the budget the council planned to spend 1.747 billion in development programmes of these, 30% was allocated for 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 30<sup>th</sup>

2008, the council managed to collect just over TZS1.386 billion spending only 75% of this collection leaving behind over 335 million unspent! The remaining balance was not found in any report or plan for utilization in the next financial year, it was neither returned to the ministry of finance as the local government financial memorandum so directs.

In Mwanza, the MCC<sup>1</sup>'s annual implementation report for the year 2006/07 had shown various discrepancies in financial records with expenditures differing widely to plans. The report had shown that up to 28<sup>th</sup> February 2007 a total of TZS 7,585,294,254 was collected from various council sources including the central government, however, the expenditures over the same period was TZS 8,219,108,173.00 with no explanation of over expenditures of more than 600 million. Analysis performed on the Annual Plan and Budget (APB) 2007/08 of the Council had shown that apart from the other budget allocations, the plan for utilization of the community own money (own sources by the council) had been flow 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

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**(Footnotes)**

<sup>1</sup>KTC, Kibaha Town Council

(9%); agriculture/livestock (0.4%) and city planning (4%). In total, own sources contribution is below 40% and that more than 25% of the budget goes for the running of the city's treasury office. Furthermore, for the mayor's office, and that of the city director, was allocated 7% of the budget each. This implied that the running cost of the offices was given more priority by council officials than development programmes and service delivery activities as opposed to the public expectations.

Kibaha Town Council (KTC) misused more than 833.35 mil in the year 2007/08. In addition, this the council had no internal audit committee; contrary to article 30(1) of the public finance act of 2001 and amended in 2004. The Council had TZS 31.2 mil revenue not banked; more than TZS 35.3 mil was not banked within seven days contrary to public financial regulation; three revenue collection books (with more than 350 leaves) missing, and that three revenue collecting agency, with liability to collect more than TZS 120 mil, had no contracts with the council. This misuse of funds negates the Councils efforts to implement development projects, provide, and improve service delivery that is important for poverty reduction. Councils are meant to spend resources for service delivery and implementation of development initiatives; the initiatives that prompt opportunities and facilitate the poor and other local residents to utilize them in improving their livelihoods. Misuse, overuse and under expenditures serve as evidence that the intended services

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**(Footnotes)**

<sup>1</sup> MCC, Mwanza City Council

and opportunities have not been realized to the local people hence their failure in fighting poverty hence lack of social accountability.

#### **4.2.2 Council's Local Priorities in Agriculture Development**

Farmers in the surveyed Councils are predominantly small-scale, subsistence farmers. The mean (average) number of acres under cultivation by household ranges between 2 to 6 acres; in Babati, Mandi villages had average household acreage of 3.6 acres, Gidas 4.6 acres, Boay 2.6 acres and Mwada 4.9 acres. Gidas and Mwada villages 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 the lowest 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 substantial proportion (45%) of households renting land.

Maize is the most commonly grown crop among households cultivating land in the surveyed Councils. Beans, onions, simsim and cotton are also commonly grown in Babati, Iringa, Korogwe and Mpwapwa. In addition, bananas are equally as common of a crop in Karagwe, Meru, Iringa and Korogwe. Other crops include sunflower, sorghum, and green vegetables. The Councils seems to be using DADPS as a tool in translating National

Agriculture Sector Development Strategy (ASDS) and its ASDP into local level program 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. However, much it seems for Councils DADPS adhering to local people's priorities, priorities in the general Council budgets and strategic plans are far from local peoples needs. Table below gives picture of the variations between public priorities and the budget priorities in the surveyed councils.

Table 5: Budget versus Public Priorities (PP) in Kibaha

S/N	SECTOR PRIORITY	Kibaha TC		Babati DC		Iringa DC		Karagwe DC		Korogwe DC		Kongwa DC		Meru DC		Mpwapa DC	
		PP	Budget	PP	Budget	PP	Budget	PP	Budget	PP	Budget	PP	Budget	PP	Budget	PP	Budget
1	Education	1 (30%)	1 (59%)	1 (59%)	1 (54%)	1 (59%)	1 (54%)	1 (22%)	2 (22%)	1 (22%)	2 (51%)	1 (48%)	1 (48%)	3 (44%)	1 (44%)		
2	Roads & Works	2 (18%)	5 (51%)	5 (51%)	2 (11%)	3 (14%)	2 (9%)	1 (13%)	1 (13%)	1 (13%)	5 (45%)	5 (45%)	5 (45%)	4 (36%)	4 (36%)		
3	Water Supply	3 (25%)	4 (37%)	4 (37%)	3 (25%)	5 (45%)	5 (45%)	5 (45%)	5 (45%)	5 (45%)	5 (45%)	5 (45%)	5 (45%)	5 (45%)	5 (45%)		
4	Health, HIVAIDS	4 (32%)	2 (12%)	2 (12%)	3 (11%)	2 (14%)	3 (11%)	4 (12%)	3 (12%)	3 (12%)	3 (12%)	3 (12%)	4 (15%)	2 (15%)	2 (15%)		
5	Agriculture	5 (42%)	3 (55%)	3 (55%)	4 (9%)	5 (54%)	4 (9%)	4 (13%)	3 (13%)	4 (13%)	4 (13%)	3 (12%)	3 (12%)	2 (16%)	2 (16%)		
6	OTHERS	"	48%		24%		24%		23%		53%		28%		36%		

IW found that resource allocation in the department of Health in Kinondoni Municipal Council did not follow public priorities according to the council plans; the Council priority number one was health, whereby basic health services, 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 team presented the findings and asked for responses from the people of their satisfaction on the allocation and the use of resources; only 3 out of 600 interviewees were satisfied with over 71% reporting dissatisfactions.

One of the important aspects of social accountability is putting peoples' views into considerations. LGA's in Tanzania take peoples concerns through the use of 'Opportunities and Obstacles to Development (O&OD)' planning mechanism. To the least is the expectation that people's views could be neglected. 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.

#### **4.2.3 Performance of Agriculture Development Projects**

Implementation of DADPS is but a challenge to Councils. It is a challenge in revenues collection as well as in expenditures. In Babati DC by the end of March 2011, the actual collection was only 10,560,205,500 TZS equivalent to 58% of the targeted amount. At the end of the year, although agriculture allocation as DADPS was 777,750,000.00 for implementing 38 project activities in 15 villages, only 601,034,272.00 was received from all sources. This resulted into failure by the council to implement targeted activities; of 38 planned projects, some activities such as construction of Charcoal dam (Gidas), conducting survey/feasibility study of 2 irrigation schemes (Magara and Gidingwar), purchase of motor vehicles and others were postponed to the year 2011/12.

In Meru, 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 requested was Tshs. 432,811,000 and the amount received and spent was Tshs. 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 TZS 432,811,000 and the progressive report showed that there were five projects which cost Tshs. 267,586,000 and were completed

100%. Yet, the progressive report for the financial year 2010/11 reported at the end of June 2011 that the budget requested was TZS 432,811,000 for the implementation of 29 projects in which the amount received to implement the 20 implemented projects were Tshs. 350,416,407. As this was happening, the Babati budget trends indicate that although there have been notable increases in allocation and expenditures in sectoral development funds, the increase in agriculture and related investments are very minimal. As seen in the diagram above, increase in DADPs and Rural Roads infrastructure investments are notably low as compared to other sectors. Even investment in Road Funds has dwindled.

Table 6 shows that actual revenues are far less than the approved ones. As a consequence the development fund required to support poverty alleviation strategies receive far less than other charges and personnel emoluments. Thus, development projects are yet to be given priority as the main tool of poverty reduction. For example, in the year 2011/12 Babati district Council had planned to spend a total of 4,559,717,106.00 from various sources to finance identified farming and livestock development initiatives. Of this a sum of TZS 4,268,306,932.00 was to be spent on agriculture and livestock development projects. The Council therefore identified projects in which the money would be spent as is shown in the table below in which the pre identified priority projects were allocated funds for implementation; about TZS 2.4 billion (56%) on irrigation, 1.53

billion on capacity building and extension services to communities. Most of 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, Construction of Charcoal dam at Dareda and construction of a Ward agriculture resource centers at VilimaVitatu. It is also noted that the construction of DALDOs office was budgeted for under the development funds. The Council received and used 62,976,750 for the completion of the four phasing out projects from last year's budget. In Mpwapwa, the overall amount injected therein is less than the agreed Maputo declaration. Moreover, even the amount of funds utilized into various development project is far lower to the expectation. Based on the above observations the LGA's are unable to meet their obligations including investment in the agricultural sector, which is crucial for poverty reduction.

**Table 6: Councils approved budget vs actual released funds**

SN	COUNCIL	Approved budget, (mil)	Actual releases (Mil)	Un-Released funds (Mil)	Percentage(%)
1	Babati DC	1,497.20	1,462.30	34.90	2.3
2	Iringa DC	5,357.20	4,611.90	745.30	13.9
3	Karagwe DC	7,474.06	3,660.60	3,813.40	51.0
4	Kibaha TC	2,132.19	1,063.21	1,068.98	50.1
5	Korogwe DC	NA	NA	NA	NA
6	Kongwa DC	4,540.40	4,004.20	536.20	11.8
7	Masasi DC	4,958.98	852.30	4,106.60	82.8
8	Meru DC	4,459.60	2,518.04	1,941.50	43.5
9	Mpwapwa DC	4,878.51	4,085.29	793.20	16.3
10	Mwanza	3,805.09	2,605.09	1,200.00	31.5

### 4.3 Role of CSOs in Social Accountability Monitoring

#### 4.3.1 MPI Initiatives in Mwanza City Council

In 2008, the NGO Policy Forum in partnership with Mwanza Policy Initiative (MPI), a regional network of over 14 CSOs and several NGOs operating in Mwanza region conducted social accountability monitoring in Mwanza City Council (MCC). The major theme of MCC SAM engagement was a case study on citizen agency in revenue collection involving Mwaloni Fishers and Fish Market Association and MCC budget and progress report. For the year 2007/08 MCC had over 87% of her

development budget by the central government and development partners, her own contribution was 14%. MPI noted that this kind of plan is contrary to the local government planning policy, the opportunity and obstacles to development, as well as the Local Government Reforms Policy of 1999 by making the Council more accountable to the government than to the local communities.

#### 4.3.2 KNC Initiatives in Kibaha Town Council

In 2008/09 Policy Forum worked in partnership with Kibaha Network of CSOs (KNC) to implement SAM in Kibaha Town Council. KNC had shown that Kibaha town council (KTC) action plan and budget for 2007/08 exhibited typical trends of planning and reporting by LGAs in Tanzania: a brief report of previous years implementation, a page on expectation of the community and a 400 page budget of the council that was delivered to councilors two or three days before its submission for reading and passing it in a four to six hours meeting of the full council. Based on this the question is can councilors critically scrutinize the budget projections to really address pro-poor initiatives including the agricultural sector. Which employs the majority of residents in the LGA's?

#### 4.3.3 TAWIF Initiatives in Handeni District Council

Late in August 2009 an NGO, Tanzania Women of Impact Foundation (TAWIF), through its one-year project on building

inclusive governance (BIG Program) trained local residents in Handeni to embark on SAM. The program sought to empower marginalized groups i.e. women, urban poor and rural population to use the accountable system to ensure realization of their rights and to oversee the local governance system to ensure that it function well. Strengthening of citizen 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 grassroots level to engage proactively in budget process, they underwent structured trainings on social accountability monitoring (SAM) and formed a council level implementation team (CIT) of local residents. The CIT collected information from the relevant offices which data analysis was done. Findings on the analysis and engagement with public were shared among a wider stakeholders meeting held in Handeni town in may 2010; among stakeholders were the Handeni council officials, councilors, the Handeni MP, religious leaders (Muslims and Christians) and an assortment of respectful citizen.

#### **4.3.4 Integrity Watch (IW) Initiatives in Kinondoni Municipal Council**

In 2012 the NGO IW conducted SAM monitoring initiative in Kinondoni Municipal Council focusing on health services. Survey was focused on three wards of Goba, Mwananyamala

and Manzese. Three working teams were identified, trained and facilitated to conduct the survey, administer questionnaires and participate in analyzing the information before engaging council officials and seek justifications for the identified issues.

#### **4.4 Local CIT Initiatives in Enhancing Social Accountability of Councils**

Most CITs in collaboration with their partner CSOs used the SAM findings for sharing among the local citizens and that the citizens raised concerns were presented to some kind of a district stakeholder's consultative meeting together with findings from other areas. The CITs would present the findings and analysis report to the Council and share it in a prepared stakeholders meeting where an opportunity is availed to identified community members to raise their concerns. In these events the council officials, councilors, MPs and the district commissioners were asked to respond. Some of the concerns were attended to; others just needed explanations and justifications whereas others could not fetch answers.

In Handeni, of the raised concerns, the representative of the district executive director could not respond to any, claiming that these needed to be dealt with by the DED himself and queries need to be handed in two week in advance. However, the DED was informed that the claims had been submitted quit early as required and that neither the Heads of the various

council departments' nor the DED had attended them. Following the development the DED requested another two weeks. Councilors present, including the Council's Chairperson and the MP were equally unable to respond. In the other Councils, officials and Councilors claimed the local villagers could not do the analysis and raise the technical questions asked thus, accused the partner CSOs/NGOs and the CIT members of political maneuver. In addition, that the raised issues aimed at showing the public that they have done nothing as leader which to them was not true. In some LGAs, follow-ups to the raised concerns took some times up to several months. Based on the above observations one wonders as to how LGA leaders are committed to changing the lives of those under their jurisdiction. For Socially accountable LGA's leaders' should be able to address issues of public concern rather than play the blame game or 'witch hunting'. In addition, the public needs all the assistance they can get as regards to knowing their rights and monitoring performance of their LGA's.

In Kinondoni, the Manzese Councilor had to respond to the concerns of the people that there was no public dispensary in the whole ward by admitting that funds were allocated for the construction of the said in the 2008/09 and that a site was availed for the work. Late in 2012 the construction work began only to be completed in December 2013. By the time of concluding this study the dispensary is just awaiting official opening.

## **5.0 Conclusions and Recommendations**

### **5.1 Conclusions**

The government, together with its local authorities, the districts, municipal, towns and city Councils recognizes the need for social accountability along its ranks; as well it recognizes the role CSOs and the local people plays in enhancing social accountability at local level. However, it can be concluded that, local authorities have been seen to fall short of being accountable to the local people in relation to social accountability in the various faces: accountability to the local peoples' priorities; lack of accountability to the proper use of budgetary resources; failures to adequately allocate resources to local level identified poverty alleviation initiatives and capacity to spend development funds for the betterment of the people in their areas of discretion.

It is also concluded that budget allocations to the development sectors in the Councils are very small and the consequence of this is councils are unable to invest in poverty reduction areas. Furthermore, the budget allocations do not consider the reality of the local priorities and the potential contribution of the sectors to the economic development and poverty reduction in the localities and level of employment they provide to the local populations: in most Councils the amount set for the agriculture sector does not honor the Maputo declaration of allocating 10% to the agricultural sector.

It is further that, CSOs together with their partners at local level, the local level Community Based Organizations, seem to be doing the right thing in relation to making LGA's socially accountable in an endeavour to fight poverty among their residents. This in turn has helped local authorities come to term with reality on the ground and improve their services to the people and effectiveness in the implementation of development programs.

## **5.2 Recommendations**

Based on the study findings it is recommended that;

- i. The government, as well as the Councils, must consider local peoples priorities as the main source of social and economic development and poverty reduction; therefore, budget allocation must honor local priorities in all its aspect.
- ii. There must be well and local tailored strategies to make sure that amount approved for specific activities are fully utilized so that development and service delivery sectors can reach its target as per planned activities. Capacity building in planning to the communities and Council officials is of importance to ensure utilization capacity is enhanced.

- iii. Council budget priorities must reflect the needs of rural population, which is inclined towards agriculture. This means that development aspects of the agriculture budget should be given priority over other matters.

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