

Transparency in local government finance and service delivery: The case of Mwanza City and Moshi District Councils in Tanzania

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Abstract

Transparency is an essential tool of local governance which enables the local citizens to hold local institutions accountable for their performance, to foster trust in government, minimize corruption and improve local service delivery. Accountability and transparency have been on the top of agendas in all the local government reforms in Tanzania. For transparency to work properly, it needs effective structures of implementation. Within the local government system in Tanzania, the structures of transparency are present but appear to be not working as they should do. This paper seeks to assess the extent to which the problems of transparency have persisted under the new phase of local government reforms and how they are likely to impact on local service delivery in Tanzania. The purpose of this study was, therefore, to examine the extent to which fiscal transparency in local governments in Tanzania is practised and how this has played a greater role in service delivery. The study used a case study of purposively selected local councils in Tanzania to examine the dynamics of fiscal transparency and service delivery. The findings show that there is little flow of information from higher levels of local governments to the lower levels in relation to resources available and results achieved. The information received from the councils is sometimes opaque or fuzzy in the sense that it does not reveal all about what their leaders do or what important decisions have been made about their councils. The study concludes that the importance of accountability and transparency attached to service delivery in any country is essential for good practice in local governance. Hence, instruments for accountability and transparency at the local levels must be enhanced to enable public institutions and public officials to be responsive to the citizens.

Keywords: Decentralization, transparency, local finance, accountability, Tanzania

Introduction

Providing local citizens with open access to information is a foundation of good governance. Public accountability and transparency have the goal of encouraging good and reliable performance by local governments (Sofyani, Riyadh & Fahlevi 2020). Indeed, the term transparency has increasingly become a predominant agenda in almost every organization, public and private, large or small (Hood & Heald 2006; Park & Blenkinsopp 2011). Transparency is an essential tool of local governance which enables the local citizens to hold local institutions

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accountable for their policies and performance, to foster trust in government and minimize corruption (Bellvera, Mendiburub & Poli 2008). As used in finance, fiscal transparency is also an essential component for overcoming the asymmetry of information between politicians and citizens (Esteller-Moré & Polo Otero 2012). Academicians, policymakers, development partners, politicians, bureaucrats, economists, and public officials also agree that accountability and transparency stand among the key pillars of good local governance (Akhtar, Malla & Gregson 2016; Carter 2014; Castillo & Gabriel 2020; Gabriel 2017; Halachmi & Greiling 2013). Other important pillars include predictability and participation. Nevertheless, a great concern regarding good governance has been that of transparency and accountability, not only of public officials but also of the institutions involved in the delivery of services to the public (Okekea & Agu 2016).

Local governments play an essential role in providing services at grassroots levels. Such services delivered in various sectors may include agriculture, health, education, water, land and in infrastructure (such as the construction and repair of feeder roads) (Liviga 2012). The realization and success of such activities by local governments requires effective mechanisms for accountability, transparency, and citizen participation in the provision of public services. To improve service delivery, the government of Tanzania embarked from the 1990s on major decentralization reforms under the motto of “decentralization by devolution” (popularly referred to as D by D). D-by-D refers to the transfer of power, authority, and resources from the central government to LGAs (Harris, Domingo, Sianga, Chengullah & Kavishe 2011; Hoffman & Gibson 2006; Kessy & McCourt 2010; Mdee & Thorley 2016; Ndlovu & Ngenda 2006; Pallotti 2008). This was initiated through the umbrella of reforms to make the LGAs more accountable for resource delivery in their areas of jurisdiction. The reforms were carried out in LGAs through the Local Government Reform Programme (LGRP) which was part of a broader programme among the four key public sector reform programmes in Tanzania. The other three reform programmes included the Public Service Reform Programme (PSRP), Legal Sector Reform (LSR) and Public Financial and Management Reform (PFMR). All four programmes were part of a broader policy and strategic framework aimed at enhancing accountability, citizen participation, transparency, and integrity in the use of public resources and to improve service delivery (Mdee & Thorley 2016).

However, despite the ongoing reforms in local governments in Tanzania aimed at improving the performance of the LGAs, concerns have emerged with regards to issues of transparency and accountability of public officials and institutions tasked to oversee the workings of good governance (Kessy, 2020; Kwanbo, 2010). Work in this area is extensive but is primarily concerned with the general issues of fiscal transparency by the local councils (Fjeldstad 2001; Msami 2011; Mushi, Melyoki & Sundet 2005). There is still a great deal of work to be done in this area of transparency, mainly focusing on specific sectors and how the issues of transparency are addressed during service delivery.

For transparency to properly work, it needs effective structures of implementation, managed and given adequate resources, and must be supported by strong internal organizing capacity (Ingrams, 2016). Within the local government system in Tanzania, the structures for supporting accountability and transparency are present but appear to be not working as they should do (Kessy 2020). Other studies have also shown that one of the causes of the problem of transparency in Tanzania is the lack of commitment on the part of public officials and contradictions between laws/regulations and policies (Tidemand 2015). Besides, most of the LGAs structures appear to not properly working due to little flow of information from higher levels of local governments to the lower levels in relation to resources available and results achieved (Kessy & McCourt 2010; Kessy 2008; Massoi & Norman 2009; Mdee & Thorley 2016). What is important is not only about the presence of the structures and the flow of information, but also the form in which the information is presented and made available matters.

A recent line of research has established that good practices of fiscal transparency relate to (i) form and timing of presentation, (ii) presentation for different target groups, (iii) classification, and (iv) alignment of different documents (Seiwald 2016). We take the seminal approach of this author as the basis for the discussion of transparency in local financing in Tanzania. The main objective of this study was to examine the extent to which fiscal transparency in local government is practised and how this translates to service delivery. The most critical questions to be answered by this study are:

1. What has been the situation and status in good practice in the implementation of transparency in local finance for service delivery in Tanzania?
2. How effective are the mechanisms for the dissemination of financial information by the local authorities to the local citizens?

Literature review

The review unpacks the concept transparency and its context in Tanzania.

Transparency: A word and a doctrine

The word transparency has attracted much attention from many people around the world, with some calling it the main pillar for good governance (Akhtar *et al.* 2016; Ball 2009; Carter 2014; Hood & Heald 2006; Ingrams 2016; Stanger 2012). Transparency is defined as “the publicity of all the acts of government and its representatives to provide civil society with relevant information in a complete, timely, and easily accessible manner” (da Cruz, Tavares, Marques, Jorge & de Sousa 2015:872). Similarly, transparency in its simplest form can be defined as “the ability to find out what is going on inside a public sector organization through avenues such as open meetings, access to records, the proactive posting of information on websites, whistle-blower protections, ...” (Piotrowski & Ryzin, 2007:308). Bauhr and Nasiritousi (2012:11) also define transparency as “the release of information that is relevant for evaluating institutions”. Like many other contemporary attempts to define the concept, these authors have a top-down perspective, bringing transparency closer to the notion of the disclosure. Oliver (2004:2) conceives transparency as comprised of three elements: “an observer, something available to be observed and a means or method for observation”. This type of definition is based on the principal-agent theory, which postulates the requirement for the principal to check whether the agent adheres to the contract (Meijer 2013).

These definitions above highlight relations between the government agencies and the local people in terms of important channels that local citizens can use to get access to local government information. The definitions are also descriptive than prescriptive on the best ways in which the local citizens can access information from their government. Overall, the general picture that can be obtained from various definitions of transparency is that the concept is regarded as one of the pillars of good governance, and it merely refers to “the availability of information to the public on the transactions of the government and the transparency of decision-making processes” (Pallot 2001:646). Again, this definition is more associated with accounting procedures and seems to be the dominant view about transparency in local government. Despite this limited meaning of transparency, one may agree with Piotrowski and Ryzin (2007) that there has been very little published literature on transparency because the concept has just gained momentum in the academic discourses and it is also difficult to measure.

As with all fissiparous doctrines emerging from the social sciences, transparency is an idea that embraces many strains (Hood 2006:19), and its core meaning is still the subject of debate for local governance (Bessire 2005; Fox 2007; Meijer 2009). Because no exact meaning and measurement have been agreed, the word remains as a doctrine for propagating good governance rather than attempting to practise it, referred to as “nominal versus effective transparency” or “transparency illusion” (Hood & Heald 2006:34). However, when the word is

associated with fiscal transparency, this implies that governments must provide detailed information not only about its current budgetary activity but also about its future forecasts and past performance

The word transparency is also seen as intrinsic rather than fundamental in the governance agenda. Nevertheless, critical questions to be asked here are: is more or less transparency a bad or good thing? How is transparency perceived and measured? Is transparency in government the same as openness? Finding concrete answers to these questions is a huge task. As for the first question, the analogy of sunlight can be applied here. For example, it is commonly believed that sunlight is the most powerful of all disinfectants, yet we are also warned about the danger of over-exposure to the same sunlight (David 2006:40). This analogy suggests that though transparency is regarded as a good thing, too much of it can create problems.

The changing faces and phases of transparency

The term transparency, with different implications at different times, describes a concept which has been used in public administration, although merely taken for granted. For example, while the government is expected to be more transparent, the concept has tended to produce several images (Ball 2009; Bessire 2005; David 2006; Otenyo & Lind 2004). Accordingly, the current usage of the term transparency “is not only a bonus to representativeness in governance but also an additional increase in the power of citizens” (Otenyo & Lind 2004:290). The study of transparency has also been closely associated with the study of accountability and participation. This suggests that any attempt to build a theoretical framework should also consider the level at which transparency is emphasized and practised and whether the focus should be on central or local government. More recently, the widespread interest in the term has raised many questions about how to tackle transparency conceptually (Castillo & Gabriel 2020; Hood & Heald 2006; Krah & Mertens 2020; Nolin 2018). This is because transparency (and accountability) push governments to adopt more open functioning, making them vulnerable to public scrutiny. Studies have shown that while governments are enhancing their transparency with various degrees of extension and depth, the question remains of how effective is this transparency (Ball 2009; Cuciniello & Nasi 2014).

The emphasis on transparency has been changing over time, with the concept still revolving around the idea that the governed have the fundamental right to see what their leaders do (Piotrowski & Ryzin 2007). Taken in this way, transparency is seen as an intrinsic value for enforcing accountability and openness in government rather than as a fundamental. For instance, the current public sector reforms in developing countries emphasize the need for governments to be more transparent and open in the running of their operations (McCourt & Minogue 2002; Shah 2006; Turner & Hulme 1987). However, what is proclaimed on policy documents and political platforms is different from what is implemented on the ground, differing from the good intentions of the initial policy objectives.

Despite these challenges in implementing effective transparency mechanisms, Banisar (2004:2) claims that “a new era of government transparency has been invented and the culture of secrecy that has been the *modus operandi* of governments for many years is no longer feasible”. In practice, local citizens in many countries are now demanding their governments and officials to consider transparency and accountability in their day-to-day activities (Gabriel 2017). As local governments play a key role in fostering the socio-economic development of the communities, the pressure on the local governments to exercise more accountability and transparency in service delivery has been mounting. However, disclosing information to the public has not been easy. As Madison once noted, “knowledge is power and those who possess it have the power to rule” (Pope, Florini & Calland 2003:10). From the review of the different meanings and usages of transparency, the concept has many meanings and will continue to have many faces that in part, may be confused with accountability.

Fiscal Transparency in Local Governments in Tanzania

From the 1990s, Tanzania has embraced reforms in various sectors, including in local governments aimed at accelerating social and economic development for the better living of citizenry. In 1999, for example, Tanzania formulated the National Framework for Good Governance (NFGG) aimed at guiding the country to institute good governance (Mdee & Thorley, 2016:5). Among the components pursued in this strategy was the D by D aimed, among its fundamental objective, at delivering services closer to the people. In essence, NFGG focuses on many issues including the participation of people in decision making; accountability, transparency, and integrity in the management of public affairs; electoral democracy; gender equity; greater public service capabilities to deliver services efficiently and effectively (Mdee & Thorley 2016:6)

Tanzania has embraced and implemented four key administrative reforms namely Public Sector Reform Programme (PSRP), the Local Government Reform Programme (LGRP), the Legal Sector Reform Programme (LSRP), and the Public Financial Management Reform Programme (PFMRP) (Mdee & Thorley 2016). According to Mdee and Thorley (2016:6) “These programmes constitute the policy and strategic framework for enhancing accountability, transparency and integrity in the use of public resources and to improve service delivery”.

In Tanzania, the demand for transparency in the management of local government resources has been gaining momentum. However, there are several challenges faced by local citizens to demand effective accountability and transparency. For example, the formal mechanisms of accountability and transparency are embedded in various pieces of legislation, policies, and regulations. There is no such single document which clearly defines the mechanism for transparency in local governments. For example, even the Policy Paper on Local Government Reform (1998), which has been a key reference for local governance in Tanzania hardly mentions the word transparency. The only section in the policy document setting out the transparency agenda states that:

The government will strengthen the capacity of relevant government bodies (including the Regional Administration) to gather and process data from the local government so as to provide a better basis for policy making and increase the transparency of local government operations (United Republic of Tanzania 1998:12)

Similarly, the Local Government Finances Act, 1982 (section 44) states that:

The Regional Commissioner may authorize in writing any person to have access to the records of a local government authority and a person so authorized shall at all reasonable times have access to and be entitled to inspect all books of accounts and records of the authority and may advise the authority on the matters contained in them and submit a report to the Regional Commissioner in connection with the records (The United Republic of Tanzania 2000:225)

Unfortunately, all these two statutory documents hardly have detailed sections on how the local citizens can enforce transparency in local governments. It also appears that the policy paper on local government reforms in Tanzania is also not supported with a corresponding piece of legislation for enforcement of transparency measures. A number of studies included within the review suggest that among the challenges facing LGAs in developing countries, including Tanzania, is the presence of ambiguous pieces of legislation which appear to hinder good governance in local areas (Kessy & McCourt 2010; Kessy & Mushi 2018; Kessy 2018; Mushi, Kessy & Katera 2018). Under such circumstances, mechanisms of transparency become merely imaginary.

One of the major assumptions of various local government reforms in Tanzania has been the transferring of responsibilities from the central government to the local government authorities, hence improving the delivery of social services (Kessy 2020; Mallya 2011; Steffensen

et al. 2004). The major thrust for the whole exercise for reforming both the central and local governments has been on increasing people's power. However, the mechanisms for accountability and transparency in Tanzania and generally in other countries from the East African Countries are still in the early stages of implementation. For example, tools like participatory planning, open budget conferences, the involvement of citizens in project implementation and monitoring, and demands for local government transparency, communication, publications of financial information, notice boards with a budget and accounts figures, local government radio announcements, and public hearings have slightly shown some positive signs (Steffensen *et al.* 2004). Moreover, some structures for accountability and transparency have been established including Ward Development Committees (WDCs), and village councils (Lyon, *et al.* 2018).

An argument has been advanced by a few scholars that structures and mechanisms are vital in the measurement and implementation of accountability and transparency in organizations (Bauhr & Grimes 2012; da Cruz *et al.* 2015; Janssen *et al.* 2017). For example, Okekea and Agu (2016:289) advance an argument that formal mechanisms of accountability are usually embedded in pieces of legislation and that "they are the legally binding aspects a system of direct legislative, executive judicial and hierarchical controls in a polity". In other words, accountable governance cannot be achieved if there are no effective mechanisms in place, to hold public actors of the virtuous path and to prevent them from misconduct.

Methodology

Research design

Mixed-methods research was adopted for this study. This is an approach to an inquiry which involves collecting both quantitative and qualitative data and integrating the data in the analysis and discussion. The core assumption of this approach is that the integration of qualitative and quantitative data produces additional insight which would not have been provided by either the quantitative or qualitative data alone (Creswell & Creswell 2017). Accordingly, a case study approach was chosen because of the exploratory nature of the study. As such, this study accepts the limitations of not being able to make any generalizations of local governance in Tanzania. The central assumption was that perceptions, feelings, and opinions of the key actors in local councils and local citizens are fundamental.

Study areas

The data and information used in this paper have been drawn from two case councils in Tanzania: Mwanza City Council (MCC) and Moshi District Council (MDC) both located in Mwanza and Kilimanjaro regions respectively. This study was carried between January and September 2018. MCC and MDC were selected not necessarily as representatives of all the 185 councils in Tanzania Mainland but due to their proximity and degree of involvement in the two Local Government Reform Programmes (LGRP I & II). These councils were also purposely selected to balance the rural and urban contexts. MCC, which is an urban council, is the second-largest city in Tanzania after Dar-es-Salaam. Both councils were involved in the first phase of the LGRP I (1999-2008).

Sampling procedures

The study employed a survey of 235 citizens and 63 council officials from MCC and MCC. This covered four wards (two from each council) and eight villages/streets (two from each ward selected). The demographic information of the respondents selected for the study is summarized in Tables 1 & 2.

Table 1: Demographic information of the Citizens Survey (N=235)

| NAME OF WARD | NAME OF COUNCIL | | |
|--------------|--------------------|--------------------|---------------------|
| | MWANZA (MCC) | MOSHI (MDC) | TOTAL |
| Pamba | 59 (25.1%) | NA | 59 (25.1%) |
| Pansiasi | 60 (25.5%) | NA | 60 (25.5%) |
| Kirua South | NA | 57 (24.3%) | 57 (24.3%) |
| Makuyuni | NA | 59 (25.1%) | 59 (25.1%) |
| TOTAL | 119 (50.6%) | 116 (49.4%) | 235 (100.0%) |

| NAME OF VILLAGE/ MTAA | NAME OF COUNCIL | | |
|--------------------------|--------------------|--------------------|---------------------|
| | MWANZA (MCC) | MOSHI (MDC) | TOTAL |
| Papa | 30 (12.8%) | NA | 30 (12.8%) |
| Reli | 30 (12.8%) | NA | 30 (12.8%) |
| Bugarika A | 30 (12.8%) | NA | 30 (12.8%) |
| Bugarika D | 29 (12.3%) | NA | 29 (12.3%) |
| Mabungo | NA | 30 (12.8%) | 30 (12.8%) |
| Pumuani | NA | 27 (11.5%) | 27 (11.5%) |
| Himo Embakasi | NA | 30 (12.8%) | 30 (12.8%) |
| Himo Furaha | NA | 29 (12.3%) | 29 (12.3%) |
| TOTAL | 119 (50.6%) | 116 (49.4%) | 235 (100.0%) |

Source: Field Data

Table 2: Demographic information of Council Officials (N=63)

| NAME OF COUNCIL | SEX | | TOTAL |
|-----------------|-------------------|-------------------|--------------------|
| | MALE | FEMALE | |
| Mwanza (MCC) | 18 (28.6%) | 7 (11.1%) | 25 (39.7%) |
| Moshi (MDC) | 28 (44.4%) | 10 (15.9%) | 38 (60.3%) |
| TOTAL | 46 (73.0%) | 17 (27.0%) | 63 (100.0%) |

| | OCCUPATION | | |
|--------------|-------------------|-------------------|--------------------|
| | COUNCILLORS | COUNCIL OFFICERS | TOTAL |
| Mwanza (MCC) | 17 (27.0%) | 8 (12.7%) | 25 (39.7%) |
| Moshi (MDC) | 24 (38.1%) | 14 (22.2%) | 38 (60.3%) |
| TOTAL | 41 (65.1%) | 22 (34.9%) | 63 (100.0%) |

Source: Field data

Data collection

Generally, data collection was carried in the case councils in the form of survey and interviews with key respondents. These included local citizens, councillors, council officials, representatives from the ministry responsible for local government (President's Office Regional and Local Government Administration (PO-RALG), Village Executive Officers (VEOs), Non-Governmental Or-

ganizations (NGOs), and Community Based Organizations (CBOs) to understand the dynamics of transparency in local government and service delivery. Moreover, Focus Group Discussions (FGDs), intensive open-ended interviews and closed-ended questionnaire guides were developed to make sure that information covering the same material was obtained from all respondents. Both semi-structured and structured interviews were employed to obtain the primary data, although the researcher was still free to develop conversations along with particular sub-themes.

Findings

The paper now turns to the presentation of the findings obtained from the two councils of MCC and MDC. We should recall that two research questions guided the study. The first was on what has been the situation and status in good practice in the implementation of transparency in local finance for service delivery in Tanzania; and second, how effective are the mechanisms for the dissemination of financial information by the local authorities to the local citizens? In answering these two questions, the findings will centre on the analysis of experiences of transparency in local financing in the case studies in terms of assessing the effectiveness of dissemination of financial information to the public and the management of primary schools' funds. The following section provides a brief analysis of the modalities of local service provision in Tanzania before the presentation of the findings.

Modalities of local service provision in Tanzania

There is an array of arrangements through which services are provided to the people by the LGAs and other actors. In the first place, LGAs themselves are directly involved as they deliver services using their staff and others under the supervision of the LGAs. Services delivered under this arrangement include agricultural extension services, primary education, health, roads, water, firefighting, surveying and plot allocation and construction of markets. The second category of service delivery is where LGAs deliver services through outsourcing to private institutions and companies' arrangement and Civil Society Organizations (CSOs). The services involved include collection and disposal of waste; the construction of infrastructure such as classrooms, dispensaries; and vehicle parking lots in urban areas. The third category is where the LGAs must coordinate and monitor the provision of social services by Non-Governmental Organizations (NGOs) which receive funding from the donors (Liviga 2012).

A classic example is in the education sector. Two ministries – the ministry of education and the ministry responsible for local governments – oversee the management of primary education in Tanzania. In this arrangement, the education sector and particularly the primary education is not solely under the jurisdiction of the LGAs. The LGAs are only allocated grants by the central government in which they must follow and observe strict but rational rules and procedures to ensure efficiency and effectiveness (Kessy 2011; Lyon, Zilihona & Masanyiwa 2018; REPOA 2008).

Transparency in local government finance

Financial transactions need to be open to public scrutiny. Local people need to know how much of the money they pay through various taxes is being spent by their local government authorities. The majority of citizens interviewed in the case councils showed strong negative attitudes to their leaders about how they disclose financial records. They complained that the information they get from their councils is sometimes opaque or fuzzy in the sense that it does not reveal all about what their leaders do or what important decisions have been made about their councils apart from posting of financial information on the council boards (FGDs with citizens from MCC and MDC). It should be emphasised that posting information on the notice boards or websites does not necessarily mean that local people have access to that information. Such activities may be

mere fulfilment of the obligation of specific policies or regulations, but are not purely aimed at communicating with the local people.

While some council officials see this as an improvement as compared to the past, the majority the local citizens complained that these measures are not enough. A few studies conducted on local governance in Tanzania have also noted that information on audited records which is important for accountability is not accessible. For example, only 15.9 per cent of the people interviewed in the 2013 Citizen Survey said they had seen or received such information (Chaligha 2014). Another study conducted in 2015 by Sikika in the six districts of Kinondoni, Ilala, Temeke, Kibaha, Kondo and Mpwapwa also showed that local government authorities do not comply with the existing laws and regulations that direct the disclosure of budgetary information to the public, via local newspapers. Many district authorities make little effort to share budgetary documents with the public (Sikika 2015).

It should be recalled that before broad local government reforms were introduced in the 1990s and 2000s, financial information in many LGAs was kept secret from the eyes of the citizens by the council officers, including also the councillors. Disclosing any financial information to the public was regarded as breaching the local government laws. This problem seems to be historical. For instance, every participant from the FGDs stated that the confidentiality of government information was very high during the ujamaa period, and it was hard to trust anyone. In general, this was the overwhelming conclusion from FGDs with both the councillors and officers in MCC and MDC. In this case, citizens are only told what had been done but not how much was received from the central government and spent.

The council officials survey shows that about 38.1% of the officials think that that local citizens get council information from council noticeboards followed council newsletter (28.6%) (Table 3).

Table 3: Where do you think citizens get information about the council? *

| Where do you think citizens get information about their council? | Occupation | | |
|--|--------------|-----------------|---------------|
| | Councillors | Council Officer | Total |
| Attending Council Meetings | 4.8% | 7.9% | 12.7% |
| Word of Mouth | 4.8% | | 4.8% |
| Television | 3.2% | 6.3% | 9.5% |
| Council Website | 1.6% | | 1.6% |
| Council Newsletter | 15.9% | 12.7% | 28.6% |
| Council Noticeboards | 31.7% | 6.3% | 38.1% |
| Councillors | 1.6% | | 1.6% |
| Don't know | 1.6% | 1.6% | 3.2% |
| Total | 65.1% | 34.9% | 100.0% |

Source: Council Officials Survey (N=63)

However, it should be noted that posting of this information to noticeboards is only an internal control system of local government councils, which is a requirement set by the National Audit Office (NAO). However, the reality is that apart, from financial information displayed on the council notice boards, this study could not find this information displayed to the public in some of the wards and village offices that were surveyed. Moreover, FGDs with both local citizens in MCC and MDC generally suggest that even village bank statements were not readily available for public scrutiny. The further impression received from the field suggests that the minutes for some vil-

lage meetings were also missing or not recorded. For example, one local citizen from MDC complained:

Our village has a serious problem with transparency. The current leadership is very reluctant to hold any village assembly for fear of people asking questions related to village revenues or expenditures. No-one in this village has ever seen the minutes of the previous meetings posted on the village boards for the past five years.

The comments above point out some severe problems of transparency that may exist at the village levels when the VEOs only hold information. These officers also seem to be immune from prosecution for mismanagement of village funds because of lack of evidence. When, for example, one of the directors in the case councils was interviewed about this growing problem of unaccountability of local leaders and access to council information, the answers were discouraging: “our local people complain about everything ... they have no grounds for such complaints, and after all, they do not have the culture of reading council’s announcements”. What this officer seems to imply here is that the problem of accountability and transparency lies with the local people themselves and not with the local leaders. However, responses from the interviews with local people show that they are more interested in working with leaders that deliver social services rather than those who stick to the rules and regulations.

Effectiveness of dissemination of council information to the local people

As has been seen in the previous section, councils have various methods to disseminate relevant council information to the public. However, one may ask: are the methods effective and efficient in providing clear financial information to the public? Do the local people have access to such information? The findings suggest that only 24.3% of the citizens interviewed said they attend council meetings, while others reported having used radio and word of mouth (18% and 17% respectively) as their method of getting information from their councils. These findings indicate that most citizens are not informed on council activities as well as local finances because a few citizens attend council meetings (Table 4).

Table 4: Where do you get information about your council?

| Where do you get information about your council? | Gender | | Total |
|--|--------|--------|--------|
| | Male | Female | |
| No response | 0.9% | 0.4% | 1.3% |
| Attending Council Meetings | 10.6% | 13.6% | 24.3% |
| Word of Mouth | 6.4% | 10.2% | 16.6% |
| Television | 3.4% | 1.3% | 4.7% |
| Radio | 11.5% | 6.4% | 17.9% |
| Council Website | | 0.4% | 0.4% |
| Council notice board | 2.1% | 2.6% | 4.7% |
| Councilors | 5.5% | 7.7% | 13.2% |
| Don't know | 7.2% | 6.0% | 13.2% |
| Do not get at all | 0.9% | 0.4% | 1.3% |
| Magazine | 1.3% | | 1.3% |
| Street/village chairperson | 0.9% | | 0.9% |
| Ward Executive Officer | | 0.4% | 0.4% |
| Total | 50.6% | 49.4% | 100.0% |

Source: Citizens Survey (N=235)

It was also found that village and street meetings, which could be the best route for accessing council meetings reports, are not held regularly. The difficulty of disseminating this information was also noted to be exacerbated by a lack of stationery and other office equipment such as photocopiers, pens, writing pads, typewriters, and computers, in the ward, village and street offices. This was a common problem across the two councils. For example, most of the heads of department interviewed complained about the lack of sufficient resources to disseminate council information to the grassroots levels. They cited acute problems such as computers, printers, papers, scanners, phones, and a shortage of staff. Accordingly, transparency is facilitated when methods of disseminating information to the voters or consumers are clear and free of jargon. In the same way, the financial statistics posted should be written in a short narrative style that would be easily understood by ordinary people. However, the experience of disseminating council information in most local authorities in Tanzania appears to be difficult to understand by the ordinary citizens.

Given that most of the local citizens in the rural areas have attained only primary education, this suggests that they have limited knowledge about budget issues and other activities by their councils. In this case, it is still difficult for local citizens to make sense of the information. In other words, citizens will need more visual aids and other assistance from their councils, wards, and villages, which all seem to be lacking in the case councils. This was also confirmed by some council officials from MDC, who frankly acknowledged that the financial information displayed on the council boards and village offices is more technical and difficult to understand for most ordinary people.

The findings further indicate that even though the language used is normally Swahili, the unresolved problem is the capacity of ordinary citizens to analyse these financial accounts and what they mean to them. Findings from FGDs with local citizens in MDC suggest that not all financial information reaches all citizens, because some of it is posted inside the offices, especially at village levels. Unfortunately, most of these village offices are not open all day for the citizens to have access (interviews and FGDs with Citizens from MDC). The findings from the interviews with local people from the case councils further revealed that once these financial accounts have been posted on the notice boards at the council, wards and village offices, nothing more will be said about how the money was spent, with no reporting of any practices or mismanagement of the funds. Surprisingly, even the audited accounts from CAG do not appear on the council, ward, and village boards unless they are clean records (FGDs with elected members from MCC and MDC).

Transparency in the management of primary schools funds

One issue of considerable concern regarding issues of transparency in local authorities is the management of primary education funds. The study assessed transparency in the management of primary education for some reasons. One, the participation of parents in school committee meetings is paramount for effective utilisation of the schools' funds. Second, the education sector receives the highest amount of central grants. Thus, the education sector appeared to be an exciting area to study how local authorities manage local funds

According to an Education Officer from one of the two councils visited, there are many corrupt practices between headteachers and the chairmen of the schools' committees, who may present false plans and use the money for their own interests. Because of a lack of adequate supervision and auditing, it has become difficult for the Council Auditor and some Auditors from the Ministry of Local Government to uncover all malpractices in the use of schools' money (FGDs with elected members from MCC and MDC). Interviews with the Education Officers suggest that most auditors normally sample a few schools' reports and generalise from them. This raises some questions regarding issues of transparency and good management of local finances.

Moreover, interviews with parents from the case councils suggest that they are hardly given the full picture of how much money was received.

Similarly, most citizens from MDC complained that they are given unsatisfactory explanations about these funds, such as “we have received some money from the council, and we will be building two or more classrooms, painting walls and so on”, without at the same time providing a financial analysis. Even if the parents have prior information on how much money was received and probably misused, there is nothing they can do other than complaining among themselves. In this case, if the village and street governments were functioning correctly by holding the required meetings, parents would have a better chance to air their views. However, some citizens interviewed from the FGDs complained that few village leaders collude with the headteachers to siphon off education funds. The following case from one village in MDC provides more insight into the magnitude of the problem.

Interviews with residents in Makami Juu Village (MDC) revealed that there was a conflict between the Village Executive Officer (VEO) and the headteacher about the latter trying to misuse school funds and refusing to mobilise people to engage in the construction of classrooms. The study learned from FGDs with parents that since the amount of funds deposited into bank accounts from the council is known only to the headteacher, VEO and a few school committee members, this funding has been easy prey. Moreover, when relationships among these key actors break down, especially between the headteacher and VEO, it is the local people who are likely to suffer as the project will be either delayed or not properly implemented. The current conflict in Makami Juu Village started when the school received some iron sheets and about 20 bags of cement for building two classrooms. This assistance came from the Tanzania Social Action Fund (TASAF) with a component of local citizens’ participation through construction work and supervision. According to some members of the school committee involved in the management of this project, the VEO stubbornly refused to co-operate with the headteacher after she refused to let him use some of the funds for his interests. No village assembly was held to disseminate the information to the public. Further interviews with some residents in the village revealed that the VEO had established good relationships in the past with the former headteacher of the school to siphon off similar project funds, but when he tried to lure the current headteacher, she obstinately refused. This bitter conflict was also forwarded to the District Education Officer (DEO) for MDC, but at the time of this research the cement bags, which seemed to have passed their expiry date, and the iron sheets were still in the school’s store. In the opinion of one of the school committee members, information about funds for the school is hardly disseminated to the villagers, and no such records would be displayed either at the school board meetings or in the village office.

Accordingly, since the people from the NAO randomly audit schools’ account records, it is unlikely that an occurrence like this will be easily spotted. In a similar vein, the literature informs us that since few NGOs and CBOs are working in rural areas, this problem is also unlikely to be reported by them. This case illustrates how regular meetings to inform the public about the progress of school projects are essential for local people to see what their leaders are doing; eventually, they should be able to hold irresponsible leaders accountable for their actions and inactions.

Discussion

The discussions are covered in the next sections.

Transparency in local finance

The premise behind the decentralisation reforms in Tanzania has been to promote an informed, consultative relationship between citizens and their local governments (Msami 2011). Similarly, local government reformers around the world do share a common understanding that

decentralisation reforms are undertaken to improve public services (Khaleghian 2004). The study's findings are consistent with these previous results, showing that even though the decentralisation is meant to bring services closer to the people to let local people access councils' information, this desire has been somewhat difficult to achieve for the cases of MCC and MDC. The findings have shown that most local people interviewed said that when they request some council information, they are often told that it is confidential (this is known in Swahili as "siri"). These findings reinforce the general belief held by most anthropologists who have documented cases where an increase in the level of decentralisation to the lowest levels does not necessarily mean better service delivery or increased regulation of local communities (Chome 2015). In fact, this may lead to local elite capturing the local resources as in the case of primary school funds. Furthermore, the results obtained by Sikika (2015) are consistent with the current findings. The study findings have shown that LGAs in Tanzania do not comply with the existing laws and regulations that require them to disclose budgetary information to the public. The findings show that the case councils visited make little effort to share local budgetary information with the local citizens. This may result in a significant drop in performance of LGAs in terms of service delivery.

It should also be noted that Tanzania joined the Open Government Partnership Initiative in September 2011 in its initiatives to increase transparency in government service delivery. However, it withdrew from OGP on June 29, 2017. While it is not the intention of this paper to discuss in detail the implications of this move by the government's withdrawal, it might be sufficing to say that the efforts to enhance transparency at the local level might be affected. For example, under the OGP Action Plan of 2012/2013, Tanzania commitment focused on the four pillars, namely: transparency, accountability, citizens' participation and technology and innovation. These commitments were to be operationalized in the health, education, and water sectors (Open Government Partnership, 2014). Our results emphasize the importance of incorporating issues of transparency into the routine practice of the LGAs. This is particularly useful for ascertaining whether the councils are adhering to the call of D by D as spelt out in the Policy Paper on Local Government Reforms (1998). The policy document requires the councils to demonstrate the importance of enhancing transparency in local financing, and hence attaining the principles of local governance. The concepts of accountability, transparency, and good governance are highly intertwined (Akhtar *et al.* 2016; Castillo & Gabriel 2020). Hence, when one of these pillars of good local governance is ineffective, the quality of service delivery is likely to be affected.

The findings seem to indicate that to some extent the councils disseminate information on local finance to the public through council meetings, newsletters, meetings organised by council officials, ward, and village meetings. However, there is still some doubt as to whether these methods are effective mechanisms. Many studies on local financing in Tanzania have questioned the efficacy of these mechanisms (CMI *et al.* 2003; Kwanbo 2010; Sikika 2015). As we have seen in the case of the case councils, the mechanisms for accountability and transparency are in place, but they do not seem to be working properly. The findings also corroborate findings by Gabriel (2017:220) who argues that: "the ready availability of financial reports and information on policy targets needs to be complemented by other information being made available to a community via official websites and social media accounts". An implication of this is that for ensuring transparency in local financing not only the substance matters for disseminating information but also the form in which the information is presented and made available to the local people.

Transparency and service delivery

These findings have two important implications for service delivery. One, effective service delivery is possible where transparency for the use of public funds is guaranteed. Second, where services are delivered in the absence of effective means of accountability and transparency, local

corruption could be widely spread. These findings provide further evidence that the challenges facing LGAs in Tanzania seem to be multiplying. For example, some scholars have noted that there are several problems and challenges which LGAs are encountering in the delivery of services in their areas of jurisdiction in Tanzania (Liviga 2012; Massoi & Norman 2009; Mdee & Thorley 2016; Mmari 2005; Ng'eni & Chalam 2016; World Bank Group & African Economic Research Consortium 2015).

The findings are also consistent with similar studies conducted on local government and service delivery in Tanzania which have shown that an inadequacy of transparency is associated with poor service delivery at the local levels. For example, these problems have also been linked to (i) a lack of capacity at the LGAs level, (ii) the problem of viability of some LGAs because they are economically weak, (iii) political patronage also hampers the efficient implementation of service delivery programmes, (v) intervention and interference of central government on issues which should have been solved by the LGAs themselves (Liviga 2012:7). Usually, such interventions and interferences are politically motivated. Other studies have shown that one of the causes of poor mechanisms for effective transparency in local government is low attendance of local citizens in local decision-making bodies which are open to the public such as the council meetings (Kessy & Mushi 2018; Kessy 2008; King 2014). For example, while decisions are made openly, yet the number of people that participate in this assembly is usually less than half of the people in the respective village. The law requires that the village assembly be announced to the public. In most villages, the announcement is made, yet rural population, just like that of an urban population is busy with personal activities that seem to provide merit to their household (Kessy 2008).

Conclusion

The importance of accountability and transparency attached to service delivery in any country is essential for good practices in local governance. Accountability and transparency enable public institutions and public officials to be responsive to the citizens. The findings have shown that the case councils have devised some methods for disseminating council information to the public. Nonetheless, these methods are not effective to enable all the local people to make sense of the information displayed on various noticeboards. The findings have also shown that the financial information seems to be the only information available on the council, ward and village notice boards. Other information, such as procurement, auditors' reports, and local project implementation reports, appears to be missing.

Moreover, financial information which is posted on the notice boards seems to be inaccessible to the public as most local people do not appear to read such information. Similarly, the design of posting financial information is difficult for ordinary people to make sense of the posted financial information apparently because of their lack of basic skills in interpreting such condensed statistics. The findings suggest that there is a lack of transparency in the management of primary school funds, as only a few people, such as VEOs, headteachers and some school committee members, hold this important information. Besides, village assemblies, which by law are supposed to disseminate such information to the public, are held infrequently by the village governments. The observed transparency practices in the two councils do not significantly provide the local citizens with greater opportunity to hold their local leaders accountable. This further implies that the local elites may mismanage various ongoing local projects in the case councils due to the lack of effective transparency mechanisms.

The current study highlights the difficulties of enforcing accountability and transparency in Tanzania and some implication on the ongoing development of the new National Decentralisation Policy in Tanzania which aims to replace the Policy Paper on Local Government Reforms (1998). The central government could make the emphasis to require the councils to make sure that relevant information about their activities is made available to the public on request, including the

elected members, CSOs, media and the private sector. More sensitisation should be made to increase the demand side of accountability to be more effective by providing the local citizens with some information including the distribution of pamphlets, booklets and books which have been published by the ministry responsible for local government on good local governance. These documents should be made available to the local citizens rather than only to local leaders. Moreover, the spread of new technology creates new opportunities for informing the public. Important information could be posted online, and disseminated through newspapers, televisions, and radio.

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