Policy Forum

Social Accountability Monitoring Report

2008

Our own resources: whose decisions?

Rasilimali zetu, maamuzi ya nani?

Cover photo: A MMEM constructed class room in Mwanza; a project that started in 2007 has not been completed by the time students needed it most during National Standard Four examinations in September 2008

TABLE OF CONTENTS

Table of Contents 2

LIST OF ABBREVIATIONS 3

Acknowledgements 4

Executive Summary 5

Policy Forum's Focus 7

Integrating Social Accountability Monitoring 8

Purpose and Structure of Report 8

Implementing SAM with Partner Networks 9

1. Social Accountability: 9

Mwanza 17

Kibaha 17

Conclusion 35

Implementation Achievements 36

Challenges 37

Way forward 40

Appendices 42

LIST OF ABBREVIATIONS

APB – Annual Plan And Budget

CSO – Civil Society Organization

CSA – Center For Social Accountability Of South Africa

MPI – Mwanza Policy Initiative

KNC – Kibaha Network Of Civil Society Organisations

SAM – Social Accountability Monitoring

LGWG – Local Government Working Group Of Policy Forum

BWG – Budget Working Group Of Policy Forum

PF – Policy Forum

OC – Other Charges

Hod – Head Of Department

O&OD – Opportunities And Obstacles To Developing

LGA – Local Government Authority

MCC- Mwanza City Council

KTC – Kibaha Town Council

KDC – Kibaha District Council

MFMA – Mwaloni Fish Market Association

DPLO – Council Planning Officer

DMO – Council Medical Officer

DCDO – Council Community Development Officer

DALDO – Council Agriculture And Livestock Officer

DT – Council Treasurer

DEO – Council Education Officer

DHRO – Council Human Resource Officer

DWE – Council Water Engineer

DCE – Council Civil Engineer

DLNRO – Council Land and Natural Resource Officer

ACKNOWLEDGEMENTS

Policy Forum would like to thank Mwanza Policy Initiative and the Kibaha Network of CSOs for their efforts and commitment in partnering with us in our Social Accountability Monitoring programme. We would equally like to thank the Centre for Social Accountability (CSA) for their training, continued mentoring and technical support over the last two years.

EXECUTIVE SUMMARY

Social Accountability Monitoring, (SAM) is recognized as an effective tool to improve accountability in public resource management and service delivery. It is a very new concept in Tanzania following closely to the foot steps of Public Expenditure Tracking Surveys (PETS) in monitoring the public need for explanations, verifications and justifications for the actions and inactions of the duty bearers to the public demands. SAM is not yet popular: is also very short-lived to ascertain her popularity, with only one-year term under the pioneering of Policy Forum and her members. However, SAM is in great demand, both within Policy Forum membership and outside, principally among civil society organizations engaged in accountability issues at the local level. Policy Forum incorporated Social Accountability Monitoring in the implementation of its strategic plan as a more effective way of enhancing the capability of CSOs to influence 'bottom-up' accountability. After years of closely examining the PF strategy which claimed to be bottom-up, it was found to have activities that are mostly top-down. Also, our monitoring of accountability mechanisms was found to be uncoordinated and often reactive. This made it easy for the network to be dismissed by government and hindered its ability to effectively hold government to account. By monitoring the five major processes for governance and accountability at the local level, SAM was seen as a more holistic, integrated and systematic approach to tracking accountability mechanisms.

Tanzania, by virtue of being a democratic country, and by virtue of being signatory to the UN Charter and the Universal Declaration on Human Rights, is legally and constitutionally committed to the progressive realization of, among others, political and civil rights and socio-economic rights to health-care, education and social welfare within her available resources. So the International Covenant on Economic Social and Cultural Rights commits her to the progressive realization within available resources of the rights to health, education, and social security, as well as the right to an adequate standard of living (food clothing and housing) and the continuous improvement of living conditions[1]. The UN's rights-based framework opens up the potential for civic organizations and development activists to monitor compliance with the progressive realization of a broad range of political, civil and socio-economic rights (CSA, 2008). Specifically, civic actors and interest groups can use the existence of international human rights standards to monitor whether the entitlements of rights-holders at state level are being met by duty-bearers, hence the need for Social Accountability Monitoring.

This report takes a closer look at the experience of Social Accountability Monitoring versus expenditure tracking and argues that its potentials may have been underestimated. It suggests that acceptance on the part of the public bodies for the implementation of SAM could be a major step towards unlocking most stalling processes hindering development in the face of the needful Tanzanian and most probably across the developing nations.

---

[1] CSA (2008). Fundamentals of social accountability monitoring. Course notes to the 31st March – 11 April 2008 Session, Rhodes University. RSA.

Over the time, the PF secretariat and the working groups had also begun to compile information on the various processes in the social accountability cycle and their implementation at the local government level focusing on sectors that are of interest to working groups members and the local implementing partners. This monitoring will continue on an annual basis throughout the life of the current strategic plan

Basically, the two studies conducted in Mwanza and Kibaha are separate trials from different implementing teams. These studies almost appear as studies for their own sake. They may be fed into national processes, such as national consultations among CSOs conducting PETS, but they do not connect with similar studies. to fit into a larger context. But perhaps most crucially, they feed back into processes at the local level where the information was collected in order to improve local awareness of entitlements and to build stronger demand for accountability from the bottom..

Introduction

Policy Forum's Focus

Policy Forum is a network of over 90 civil society organizations that have been brought together in their interest in Poverty Reduction, Equity and Democratization. The network's main focus is to make policies work for people, especially for the poor, and for policy processes to be opened up and be made more transparent, democratic, participatory and accountable. Accordingly, attention is paid to bridging the persistent gaps between policy and practice, and between national level policy making and the experience of quality of life at the community level.

Within the Poverty Reduction, Equity and Democratization framework, ***governance and accountability*** is the underpinning pillar on which all Policy Forum activities are based. In recognition of the fact that this pillar can cover a limitless number of activities, we limit the activities undertaken by Policy Forum to the following 3 areas in order to maintain our focus and define our strategic boundaries:

Fig. 1: A pictorial representation of Policy Forum's strategy for 2008 - 2010

1. **Local Governance:** This includes the regional, council and sub-council levels and concentrates on strengthening the link with citizens.
2. **Public Money:** The focus here is on issues relating to the acquisition, use and monitoring of money used for the activities of government on behalf of citizens. The aim is to enable citizens to be better informed and to be empowered to achieve greater and more meaningful influence over the acquisition and management and use of public money.
3. **Active Citizen Voice:** Activities are aimed at empowering citizens to have a real influence over how they are governed and how their resources are used. The aim is to amplify voice by raising awareness on key issues in the area of governance and accountability, improving access to information for Tanzanian citizens and those who represent their interests within and outside of Government.

The above framework aims to help us achieve Policy Forum's **four *key objectives***, which are:

1. **Deeper, more informed and more rigorous bottom-up policy analysis of policy issues.**
2. **More effective communication and public engagement to foster more and more informed public debate for broader public participation.**
3. **Enhanced capability of CSOs to influence change and greater social accountability in public decision and actions.**
4. **Strategic and selective Policy Engagement by domestic stakeholders to enhance domestic accountability.**

Integrating Social Accountability Monitoring

Social Accountability Monitoring is the realisation of basic socio-economic rights and capabilities by monitoring five major processes of governance and accountability namely planning and resource allocation; expenditure management; performance management; public integrity; and oversight.

Policy Forum incorporated Social Accountability Monitoring in the implementation of its strategic plan as a more effective way of enhancing the capability of CSOs to influence 'bottom-up' accountability. After years of closely examining the PF strategy which claimed to be bottom-up, it was found to have activities that are mostly top-down. Also, our monitoring of accountability mechanisms was found to be uncoordinated and often reactive. This made it easy for the network to be dismissed by government and hindered its ability to effectively hold government to account. By monitoring the five major processes for governance and accountability at the local level, SAM was seen as a more holistic, integrated and systematic approach to tracking accountability mechanisms.

Moreover, there were repeated calls by PF member organisations that the Secretariat needs to focus more concretely on supporting work by members based outside of Dar es Salaam. By partnering with regional and district networks, SAM offered the opportunity to pro-actively and concretely support the advocacy, governance and accountability work already happening in non-urban parts of the country.

Purpose and Structure of Report

This report covers the SAM programme implementation for the year 2008. The program was implemented in Mwanza City Council and Kibaha (Kibaha District Council and Kibaha Town Council) in collaboration with Mwanza Policy Initiative and Kibaha Network of CSOs respectively. Some of the outcomes of the monitoring exercise include lessons for improving advocacy activities around governance issues at the local level through working with partner networks. More specifically, the report details how the SAM programme helped to:

a. Better support the work of Policy Forum members and partners working in non-urban areas who seek to influence accountability in the acquisition and use of public resources for the progressive realization socio-economic rights of Tanzanians .
b. Enable CSOs to monitor this cycle in a holistic and integrated way that links the various elements of the process and covers resource allocation, implementation and results.
c. Advocate for universal access to relevant information and the opportunity to hold public bodies and individuals to account.
d. Document key lessons learned in SAM implementation but more specifically to:
    - Show the effectiveness of SAM as a tool to assist the Policy Forum network to meet its strategic goals.
    - Demonstrate the capacity of partner networks to hold local institutions to account.
    - Show that there is enhanced debate in local Councils on the issues raised in SAM work.
    - Reveal the main challenges involved in the SAM programme.

The report is organized in the following manner: It starts with an introduction, which explains the rationale for adopting SAM and followed by a section that discusses in detail the implementation with the partner networks. The third part describes lessons learned and challenges faced as we map the way forward and take stock of progress so far.

IMPLEMENTING SAM WITH PARTNER NETWORKS

1. Social Accountability:

It describes a relationship between power holders and those affected by their actions. It consists of two elements:

- 1. „Answerability – making power-holders explain their actions and inactions

- 2. „Enforceability – taking corrective measures for poor or criminal performance in the face of a demanding society.

These two elements can be described in shorthand as “soft” and “hard” accountability. Their collective application through the different and synergistic options of Social Auditing, Public Expenditure Tracking Systems (PETS), Participatory Performance Appraisal (PPA) and related follow-ups constitute Social Accountability

2. Monitoring the Social Accountability Cycle:

This consists of the realization of basic socio-economic rights and capabilities by monitoring five major processes for governance and accountability

i. Follows the annual planning, budgeting and monitoring cycle of government.
ii. Monitors the systems and their integrity rather than isolated events or individual actions in order to identify weaknesses in the system and to advocate for their being addressed.
iii. SAM is about Human Rights: some of these basic human-rights are mentioned here-under.

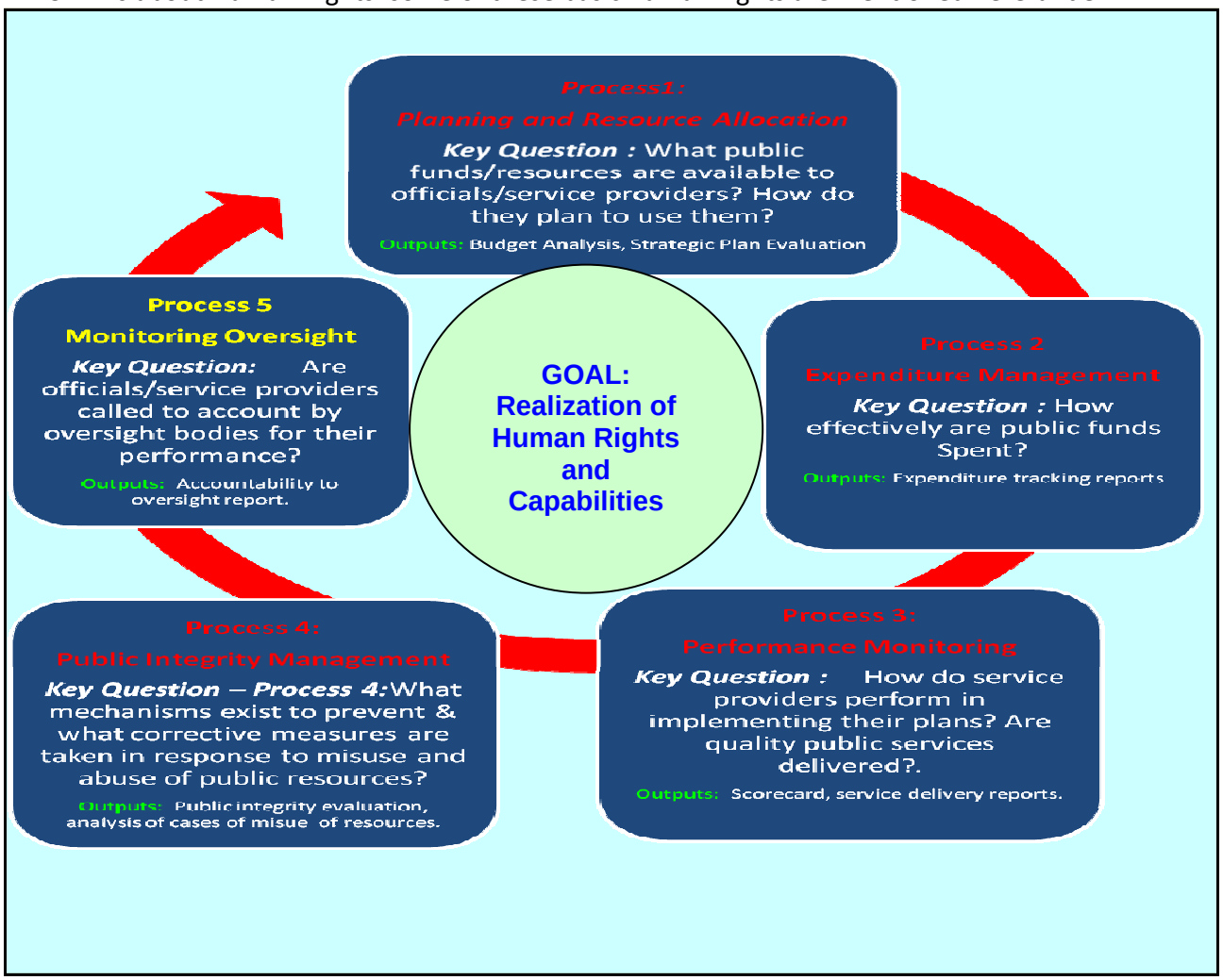


Figure 2: Social Accountability Monitoring Cycle

3. Specific rights relating to Policy Forum Mission and Vision include:

i. The right to the progressive realization of socio-economic well-being.
ii. The right to information about decisions and actions taken by public bodies on our behalf to achieve this.
iii. The right to obtain explanations and justifications for these decisions and actions.
iv. The right to express an opinion regarding these decisions and actions to any audience of his/her choice.

4. SAM Implementation Tools:

A number of tools are needed for the implementation of Social Accountability Monitoring processes; in their totality, they are referred to as the **SAM orientation and implementation pack**. The first step in the implementation of SAM, therefore, is the making of the pack, and this comprises of the following key documents:

i. Introducing SAM in Tanzania
ii. Legal framework analysis for Conducting SAM in Tanzania
iii. SAM QIA Tool (Questions, Information and Analysis Tool)
iv. SAM score Card
v. SAM system cycle in the Tanzanian context

SAM IMPLEMENTATION METHODOLOGY

This presents a step-wise implementation of activities that lead to the determination of the Accountability status of a public service department or office. Once the orientation pack is complete, the following activities were thus done:

1. **Choosing the Implementation Partner:**

   SAM implementation involved choosing two partner networks for implementation. One such partner was a responsibility of Policy Forum's Local Government Working Group, and this chose Kibaha Network of CSOs (KNC). The second partner was chosen through a more open, participatory and competitive process which resulted in Mwanza Policy Initiative (MPI) being chosen

2. **Orientation training;**

   A three-day overview training workshop for the members of the partner networks. This training was geared towards giving more insights to the partner's program coordination.

3. **Implementation Training;**

   This involved a six-day intensive training on step-by-step undertaking of Social accountability monitoring exercise. It also included the formation of higher level SAM implementation Teams,

(a regional SAM Implementation team for Mwanza, and a District SAM Implementation team for Kibaha).

4. **Undertaking Accountability Assessments;**

This is the actual step-by-step implementation of Accountability monitoring exercise: involves the following activities in the same order:

i. introducing the programme to target offices
ii. collecting information; using the specially designed tools (QIA Tools)
iii. document analysis; the analysis of information so collected
iv. synthesis and Accountability assessment: involving the actual description of analyzed information and assimilating the information through the Accountability Monitoring Score Card
v. Verification of the information so obtained; involving presenting and discussing results with Core stake holders before dissemination of findings.

THE STATE OF ACCOUNTABILITY MONITORING IN TANZANIA

According to Gomez, et al (2004)[2] in Brazil accountability translates as a combination of "transparência" and "responsabilidade", the Portuguese for transparency and responsibility; in Indonesia, "akuntabilitas" has strong connotations of „compliance and „the rendering of accounts, whereas in Russia it finds most resonance as "prozrachnost", which also refers to transparency. In each culture, the local language used for words like transparency, responsibility, governance and compliance take on a fresh political meaning than in an Anglo-Saxon context[3] (Ackermann, 2005). Here, for Policy Forum's sake, the need to make relevant political translation take precedence over the need to make a literal one as it is clear that in every country that the concept of accountability is in itself a political project. Therefore, the way people translate "accountability" is a good indication of their political context and culture, and reflects the aspirations of civil society, entrepreneurs and policy-makers to improve the quality of governance. In Tanzania, it is "Uwajibikaji1" meaning being held responsible for deeds and decisions; bringing books to „records. A right-based- approach definition of Social Accountability assert that it is an approach to social justice "based on the view that all human-beings have equal dignity and equal claim to the resources they need to exercise their fundamental human rights and capabilities"(CSA,2008). These definitions and explanations on social accountability, from Brazil to Tanzania, concurs with the fact that they, all, identify human rights, public resources and public responsibilities, as important three aspects of accountability. Those, the

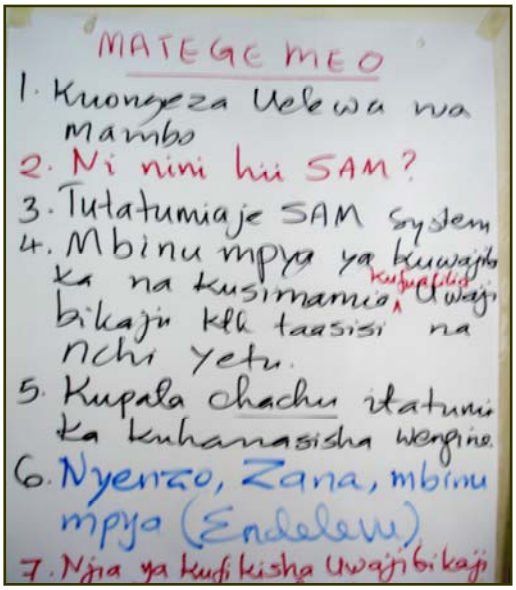
---

[2] Gomez, Pamela, Joel Friedman, Isaac Shapiro (2004). *Opening Budgets to Public Understanding and Debate: Results from 36 Countries*. Washington, DC: The International Budget Project.

[3] Ackerman, John (2005). *Social Accountability in the Public Sector: A Conceptual Discussion.* Social Development Paper No. 82. Washington, DC: World Bank.

Governments and their agencies, are systems put to ensure and facilitate realization of rights through proper planning, expenditure and performance management by responsible public officials. That Social Accountability is a natural process of holding officials and systems to account for their responsibilities in serving the society realize human rights for all.

Picture 1: Participants expectations for SAM Trainings



Tanzania, by virtue of being a democratic country, and by virtue of being signatory to the UN Charter and the Universal Declaration on Human Rights, is legally and constitutionally committed to the progressive realization of, among others, political and civil rights and socio-economic rights to health-care, education and social welfare within her available resources. So the International Covenant on Economic Social and Cultural Rights, commits her to the progressive realization within available resources of the rights to health, education, and social security, as well as the right to an adequate standard of living (food clothing and housing) and the continuous improvement of living conditions (CSA, 2008). The UN's rights-based framework opens up the potential for civic organizations and development activists to monitor compliance with the progressive realization of a broad range of political, civil and socio-economic rights (CSA, 2008). Specifically, civic actors and interest groups can use the existence of international human rights standards to monitor whether the entitlements of rights-holders at state level are being met by duty-bearers, hence the need for Social Accountability Monitoring.

Despite Government, Development Partners and Civil Society efforts to reform and reorganize Tanzania's development strategies and their implementation over the last 10 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. As a result of these, Policy Forum has recently undergone reforms to include Social Accountability Monitoring as a core strategy towards the realization of its Vision and Mission. This will entail detailed training and capacity building to member CSOs and civil groups at local government and regional levels.

The trainings are expected (Picture 1) to open up information access venues, initiate local-level dialogues and stir up debates and consultations that are necessary for participatory as well as responsive governance.

CIVIL SOCIETY MONITORING ACCOUNTABILITY

The Accountability cycle (Fig.2) at central level is being monitored primarily by the two Policy Forum Working Groups, the Budget Working Group (BWG) and the Local Governance Working Group (LGWG) and is coordinated and facilitated by the Policy Unit within the Secretariat. Each of these groups has a strategic plan that includes one or more components of social accountability monitoring. However, this is a key area in which there will be close collaboration and complementarities between the two groups. Tools for SAM have been developed and tested in Dodoma Municipal and Chamwino district Councils. The development of these tools also serves as a learning opportunity for the working groups and the PF Secretariat to better understand the cycle and the context within which social accountability can be influenced.

Picture 2: Members of the Mwanza MPI SAM implementation team collecting information at the City Council offices, Nov. 2008

During the O&OD, Opportunities and Obstacles to Development processes at a village level, the villagers are supposed to be making their Strategic plan for the next three years. This is the basis for their development priority and demands to their government through which, they both express their priorities and expectations and present their commitments for implementation (see process 3, Table 2 above). Strategic engagement at this process is expected to come out with the public concerns on the local authorities failure to address their plan needs and or/ address the over ambitious planning of the local people. A result of this engagement could be reconciliation between the two parties for a better planning. However, it may also involve calling to account the central government stakeholders and the parliamentarians on their failure to allocate resources in line to the people's priorities.

Tanzania was one of the first countries after Uganda to apply the PETS methodology in East Africa. The country's first PETS was conducted in 1999[4]. The survey found that only 43% of the education funds were transferred to schools, while no more than 12% of health funds made it to health stations, dispensaries or hospitals[5]. A second Tanzanian PETS was conducted in 2001, and covered OC in the priority sectors of the Poverty Reduction Strategy Paper (PRSP), namely education, health, water, agriculture, and roads. The second survey confirmed the findings of the first PETS, which had showed that district councils prefer to spend the funds at district level on activities that benefit them (allowances, supplies for the district office, fuel, etc.) rather than to forward the funds down to the service delivery units, e.g. health centers and primary schools at the village level. The general trend was for less than 50% of the funds to be forwarded to service delivery units[6]. As an interesting side issue, the study found that districts on the whole did not forward any of their own tax revenue to service delivery units. Although both PETS were shared and discussed by the Tanzanian government, donors and civil society as part of the national budget consultations, they were not widely disseminated and did not trigger the same kind of high-level policy debate as they did in Uganda[7]. As of today, none of these two PETS, or subsequent ones (see below), are available on the internet.

---

[4] Gomez, Pamela, Joel Friedman, Isaac Shapiro (2004). Heimans, Jeremy (2002). Islam, Roumeen (2003).

[5]

[6] REPOA and ESRF 2001 in United Nations (2005). *Citizen Participation and Pro-poor Budgeting.* New York: United Nations.

[7] World Bank (2005c). *Engaging Civil Society Organizations in Conflict-Affected and Fragile States: Three African Country Case Studies.* Washington, DC: The World Bank.

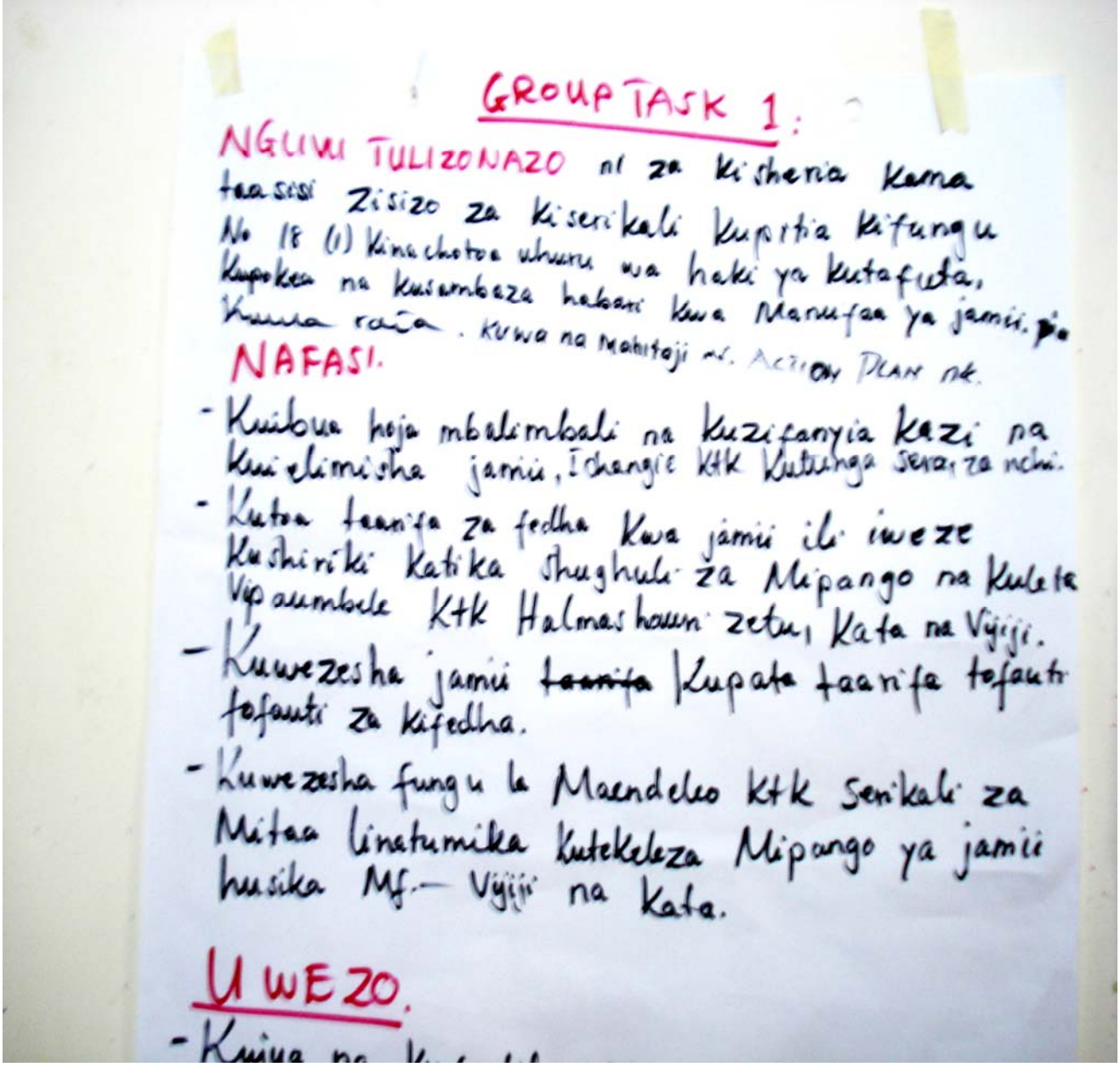
PETS AND ACCOUNTABILITY MONITORING IN TANZANIA

In 2004, Tanzania conducted a much larger and more ambitious PETS. This survey tracked the finances of the Primary Education Development Project (PEDP). This PETS had a more robust methodology, which tracked the flow of resources from the national level, through the district level and down to the primary schools. It was based on a large, representative sample of 210 schools from 21 districts (REPOA 2004). PEDP was a highly popular program that provided substantial funding for the building of classrooms and for introducing capitation grants to replace the previously compulsory parents' contributions. A pilot PETS had indicated 'minimal leakage' in PEDP, and it therefore came as a surprise when the larger PEDP PETS documented significant leakages in the range of 40% (REPOA 2004).The PETS documented an overly complex system of financial flows that consisted of parallel streams of funding from three ministries (Finance, Education, and Local Government), and lack of clarity at council level of where the received funds were supposed to be going and what they were for. It was also documented that school principals were not aware of how much funding they were actually entitled to. The series of PETS demonstrates that there is an acute need by the communities and the Civil Society organizations of monitoring and enhancing accountability and local governance though PETS have not proved to be the all out strategy for the same.

The Tanzanian government's reaction to the findings of the third PETS was simply to question its methodology. The Ministry of Finance immediately submitted a rebuttal with a list of objections to the methodology used. The authors of the study, REPOA, a renowned Tanzanian research organisation, addressed all the objections in the final draft that was submitted to the Government in September 2004. No formal response to the study has since been forthcoming. Even the donors make few references to it. This reaction to the third Tanzanian PETS by the government and the donor community clearly demonstrates what a PETS alone can and cannot do. The survey did succeed in identifying unexpected weaknesses in the system. Neither the Government nor the donors providing the most funding for the program had noticed or suspected that there were significant leakages in the program. The PETS also provided a useful set of recommendations on how to address the weaknesses. However, without the government's willingness to accept the findings, there was little that could be done. The government might have been concerned about publicly tackling powerful vested interests at the central and local level in the run up to the national elections in 2005, and the donors likewise seemed to have little appetite for conflict with their partners in the government. Both governmental actors and donors seemed reluctant to look too closely at the often messy realities of policy implementation at the local level, especially as these conflicted with earlier reports of progress and success.

. **IMPLEMENTED ACTIVITIES FOR THE YEAR 2008**

1. SAM orientation pack is complete and comprise the following:
2. Identifying non- Dar es salaam partner networks for SAM. Mwanza Policy Initiative (MPi) and KNC were selected for partnership.



Pic. 3: Some of the realizations of the SAM trainees in Kibaha: the rights for CSOs in enhancing accountability of the Government and her agents in implementing public projects; May 2008.

3. Field testing of SAM tools. Before the orientation pack was completed, a field testing trip was conducted to Morogoro and Dodoma.

4. Training events[8] conducted covering 65 participants (29 Female):

    - An overview workshop at PF offices

[8] Marcossy, A.M (2007). Assessing Good Governance in Local Government Authorities in Tanzania. Sokoine University of Agriculture, Morogoro.Tanzania Group tasks employed during trainings to inculcate the flavor of participation among participants

- Conducting SAM in LGAs (1 in Mwanza, 1 in Kibaha)
- Document Analysis for Accountability monitoring (Mwanza and Kibaha)
- The trainings to implementing partner networks (Mpi & KNC) were followed by field visit in the districts.

5. Implementing partners have collected data and information, analysis is has been completed in Mwanza and Kibaha.

Mwanza

Pic. 4: Collecting information in Mwanza involves a wider travelling and commitment in part of the impelementors

Social Accountability Monitoring in Mwanza was performed under a partnership with Mwanza Policy Initiative (MPI), a regional network of over 14 CSOs and several NGOs operating in Mwanza region. Members of MPI are all over the region with some forming their own district networks for ease of communication and collaboration. Principally the network was formed out the perceived needs by the local CSOs in the region for their concerted efforts to bargain and engage the government and their involvement in policy dialogues. MPI therefore focus more on policy and governance issues at the regional level. Selection of the network as an implementing partner was also accentuated by the fact that she provides an opportunity for quicker and wider coverage in the region while at the same time employing her experiences in policy and governance engagements.

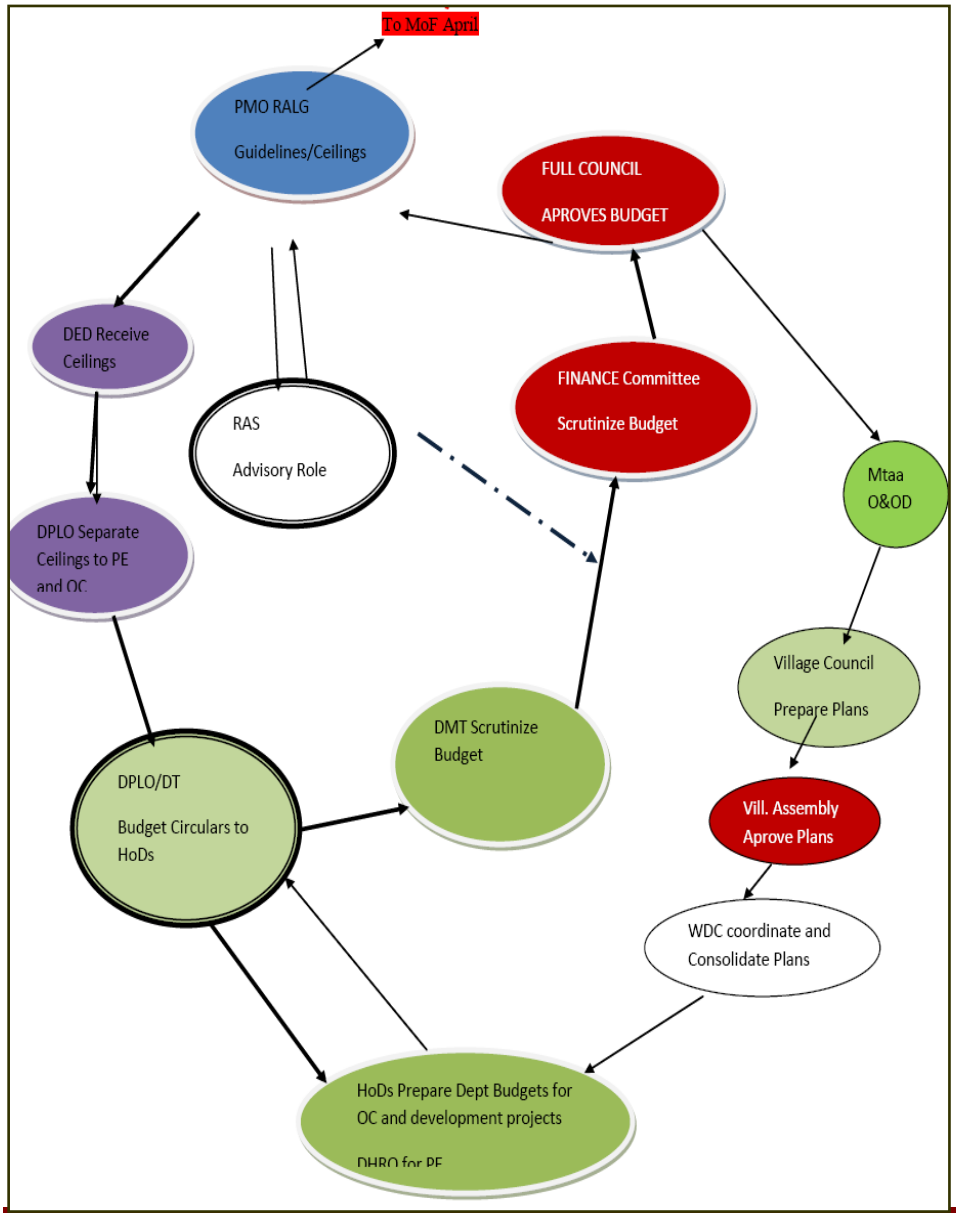
Mwanza region has six local authorities: five district councils and a City council that engulf the two municipal districts of Nyamagana and Ilemela into a City Council. The city council was selected for this exercise due to her diversity, size and reference as a best local authority in Tanzania. The major theme for Mwanza City Council was a case study on citizen agency in revenue collection involving Mwaloni Fish Market Association and Mwanza City Council (MCC) Budget and Progress report

Kibaha

In Kibaha PF worked in partnership with Kibaha Network of CSOs (KNC). With her 34 constituent Community organizations and district-based NGOs, KNC covers the Kibaha District as well as Kibaha Town councils. The major themes for involvement in Social Accountability Monitoring were Planning and Budget Implementation, process and achievement in the councils.

KNC is an abbreviation for the Kibaha Network of Civil Society Organizations. It is a district umbrella of civil society organizations which is non-partisan and non-profit making organization, established and registered organization with more than 34 NGO/CSO membership. KNC enjoys popular support by local people especially through its Monthly Development Forum at the end of every month.

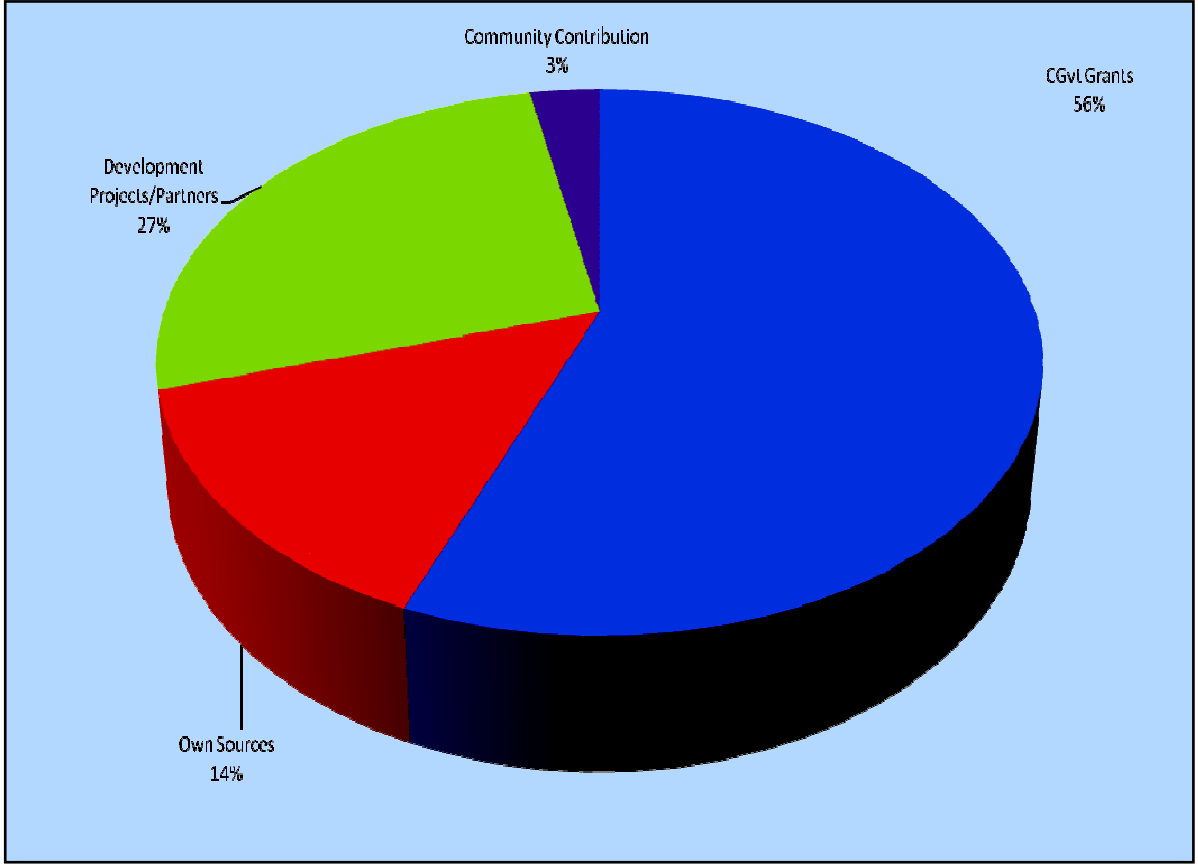
OTCOMES OF ANALYSIS



Process 1: Planning and Resource Allocation

Analysis based on the collected information was compared to the guidelines and statutory procedures needed by the LGAs in the implementation of their strategic plans. The LGAs are bound to follow the popularly O&OD planning tool: the Opportunities and Obstacles to development guidelines. In short the tool directs and guide every step in the LGAs planning process from the sub-village levels, Mitaa and Villages to the Council level.

Analysis of the information so collected



shows there are different levels of LGAs using and implementing the O&OD.

In most cases the tool is just a showcase: officials tend to emphasize on the plans only when asked to justify the choice of the different projects they implement.

Fig 4: Financing development in Mwanza in 2007/08

However, it has been clear that the implementation of the O&OD planning process is very difficult and time consuming such that in Kibaha they could not afford to conduct it after they have divided the district into two Councils and decided to extract sub-plans from the 2004 O%OD plan that included Kibaha District and Town Councils.

For the year 2007/08 MCC had shown to be far from confident to own her development processes. With over 87% of her development budget being funded by the Central Government and Development partners, her own contribution is just 14%. This makes her accountable to the Central government more than she could be accountable to the Community. Furthermore, this kind of a plan is contrary to the Opportunities and Obstacles to Development planning as well as the actual meaning of the coming into being of the Local Governments.

Stakeholders Priority:

Local Governments are meant to be ***of the people, for the people and by the people***: that they should be owned by the local communities, should work for the betterment of the same people, and should also execute their functions by the utilization of the people's resources for their development. One of the very important aspects of accountability, therefore, is putting people's views into considerations (see Case Study). However, analysis in Mwanza City Council has shown that unaccountability to public priorities has been a trend ever since 2005/06 (See fig….above). Analysis of the budget trends show that this may not come to an end soon: with allocation in Education and Health in a sharp increase while that for Water, Infrastructure and Agriculture almost collapsing!

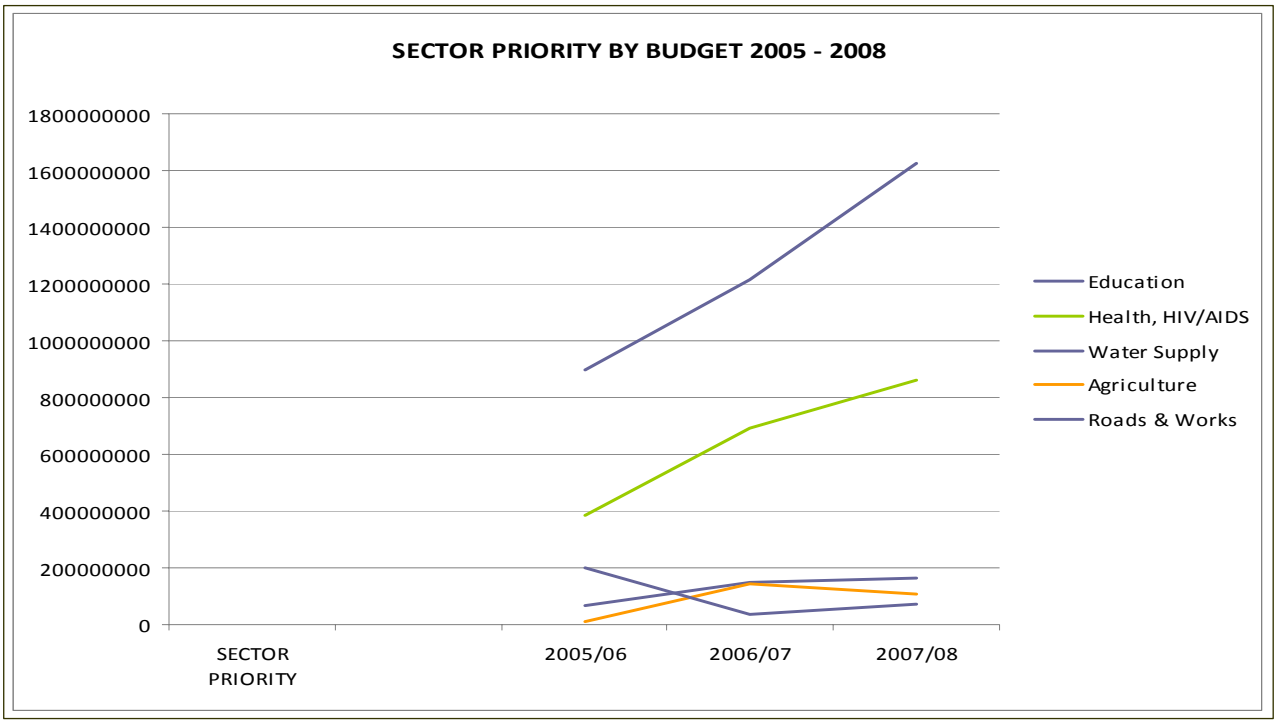


Fig 5: Priority trends over three years for Mwanza City Council

In Mwanza, analysis performed on the APB 2007/08 has revealed what the local people term ''Grand unaccountability'' of the public officials in community development. That apart from the other budget allocations, the plan for utilization of the Community own money (Own Sources by the Council) had shown much unaccountability:

1. That, allocation of funds to priority sectors was given least considerations within own Community contributed resources:

   Health Services = 1%,

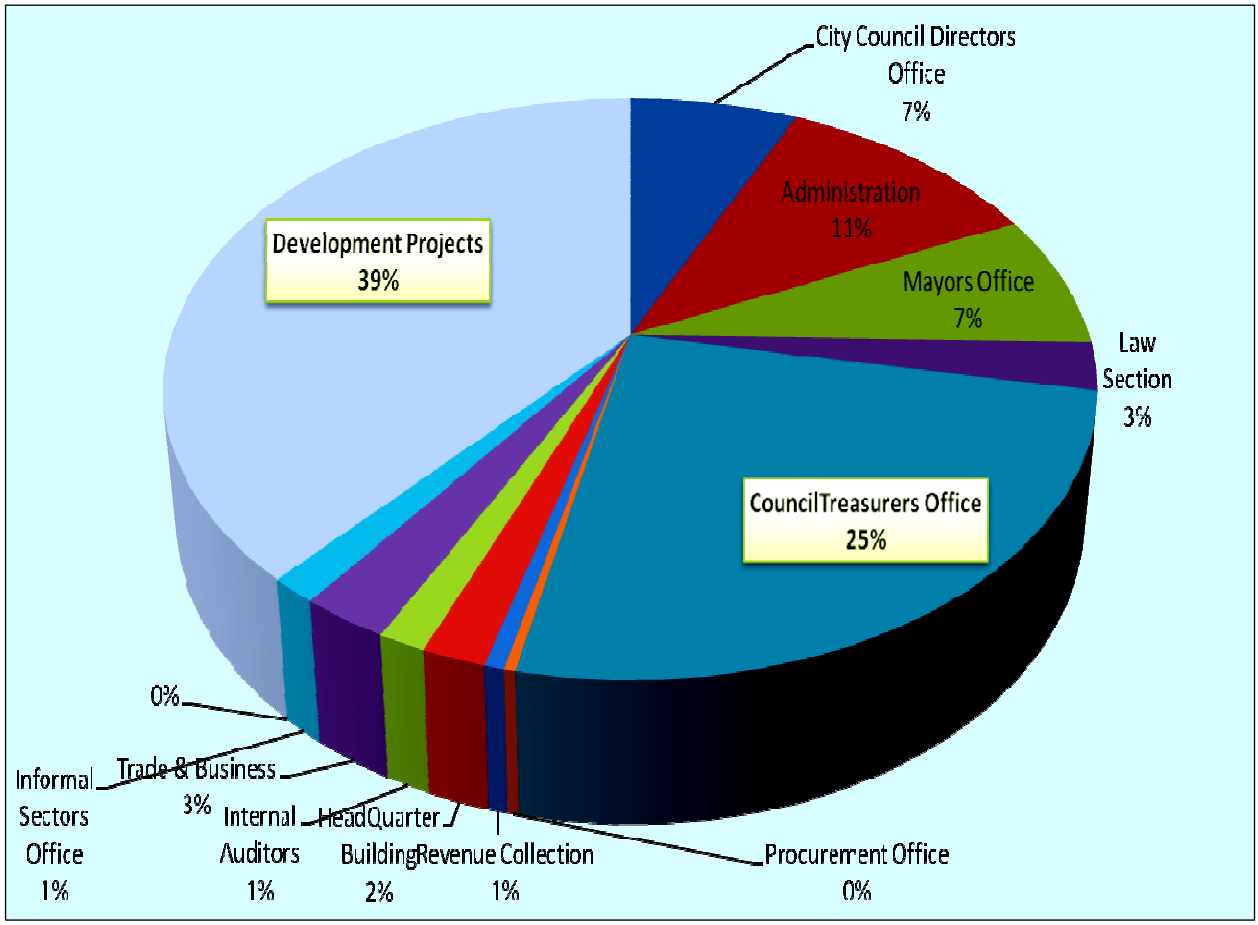
Education = 7%,

Roads/Works = 9%,

Agriculture/Livestock = 1%

City Planning =4%.

2. That, Own Sources contribution to development budget is still below 40%.
3. That, more than 25% of the budget goes for the running of the City's Treasury office.
4. That, the Mayors office, and that of the City Director, both spend 7% of the budget. This shows that the running costs of the offices is even much higher and more important to the City official than development programmes and service delivery activities of the departments mentioned above.



Fg. 6: Allocation of internal sources of funds in Mwanza for 2007/08

CASE STUDY II: ACCOUNTABILITY OF KTC TO STAKEHOLDERS

The analyzed Local Authorities took peoples concerns through the employment of O&OD planning mechanisms. To the least is the expectation that people's views could be neglected. However, analysis of the Council's budget in relation to the public's priority as expressed through the O&OD plans shows a very different picture: those priorities can be set at any moment by anybody, at the discretion of the Council officials.

S/N	SECTOR PRIORITY	PUBLIC RANKING	BUDGET RANKING	BUDGET ALLOCATION	% TO BUDGET	SPENT AMOUNT
1	**Education**	**1**	**1**	**1,626,204,000**	**30**	**809,542,091**
2	**Roads & Works**	**2**	**5**	**69,518,000**	**1**	**157,275,500**
3	**Water Supply**	**3**	**3**	**164,777,700**	**3**	**95,278,300**
4	**Health,**	**4**	**2**	**862,413,600**	**16**	**184,039,359**
	Agriculture	**5**	**4**	**107,968,200**	**2**	**95,127,844.50**
6	**OTHERS**	**..**	**..**	**1,386,877,404.99**	**48**	

At Kibaha, priorities and peoples preferences, plans, budgets and expenditures, both differ critically: whereas public priorities differ from those priorities depicted by the plans and budget, allocation of resources also differ from these plans, these also differ from the actual expenditures.

Kibaha Town Council Action Plan and Budget exhibit typical trends of planning and reporting by LGAs in Tanzania: a brief report of the previous year implementation, a page or two on expectations of the community and a 400 page budget of the Council that is submitted to Councilors some two or three days before reading and passing it in a four to six hours meeting of the Full Council.

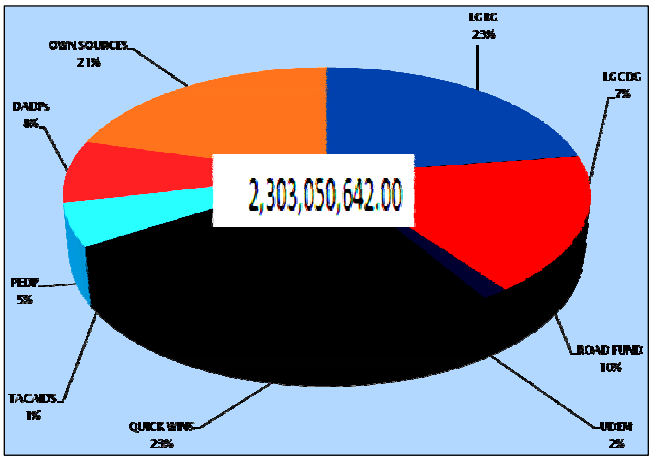


Fig. 7: Revenue projection for KTC 2007/08

Analysis of the plan and budget shows that, the Kibaha Town Council (KTC) planned to collect over TZS 2.3 billion from various sources in the year 2007/08.However, on the expenditure side of the budget the Council planned to spend TZS 1.7 billion in development programmes. Of these, 30% was 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 30th, 2008, the Council managed to collect just over TZS 1.4 billion: to the surprise of all stakeholders, the Council only managed to spend 75% of this collection leaving behind over TZS 335 mil lion unspent!

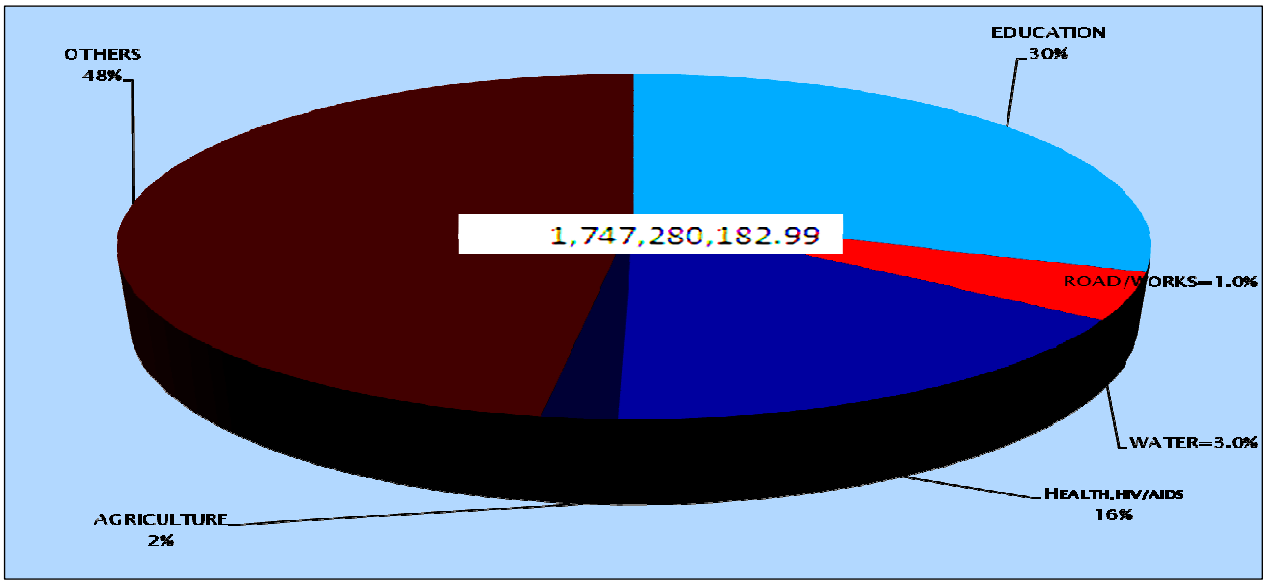


Fig. 8: Development budget allocations for TKC for the year 2007/08

However more, this remaining balance was not found in any report or plan for its utilization in the next financial year, it was neither returned to the Ministry of Finance as the Local government financial memorandum so direct.

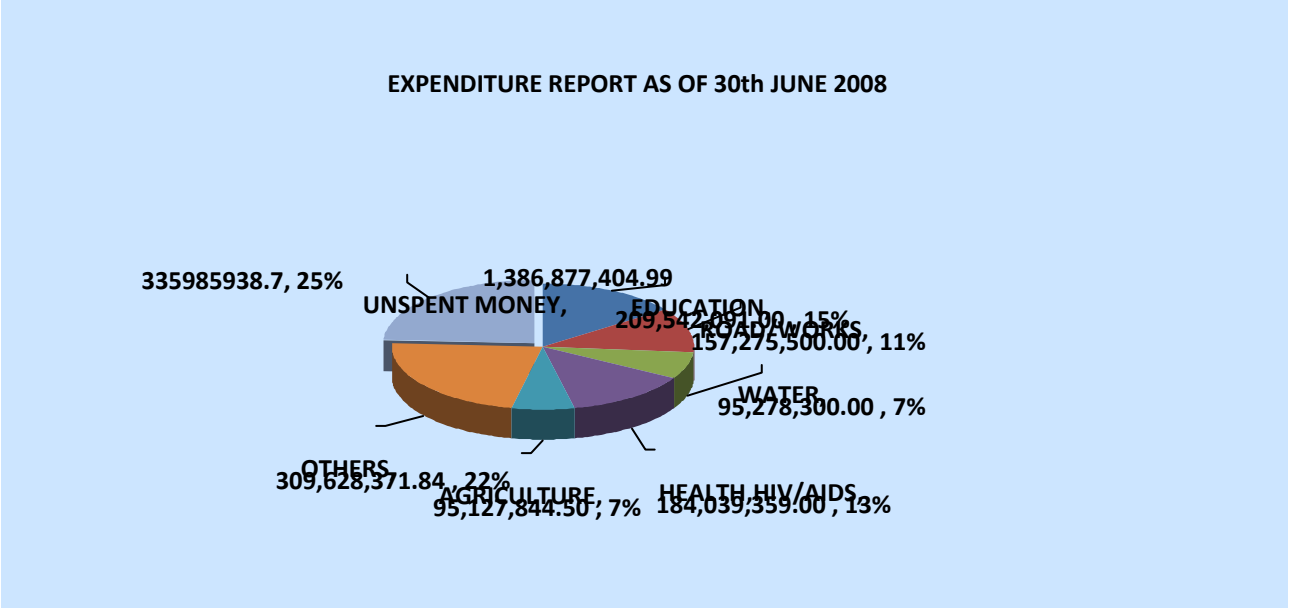


Fig. 9: Actual expenditure report as of 30th June 2008; KTC

In Mwanza, the City Council expenditure reports up to the 31st March 2008 (Fig.10) have given yet another picture of financial misuse and unaccountability to plans and budgets. This is especially so when it comes to the development fund as compared to salaries and Other Charges (OC) funds

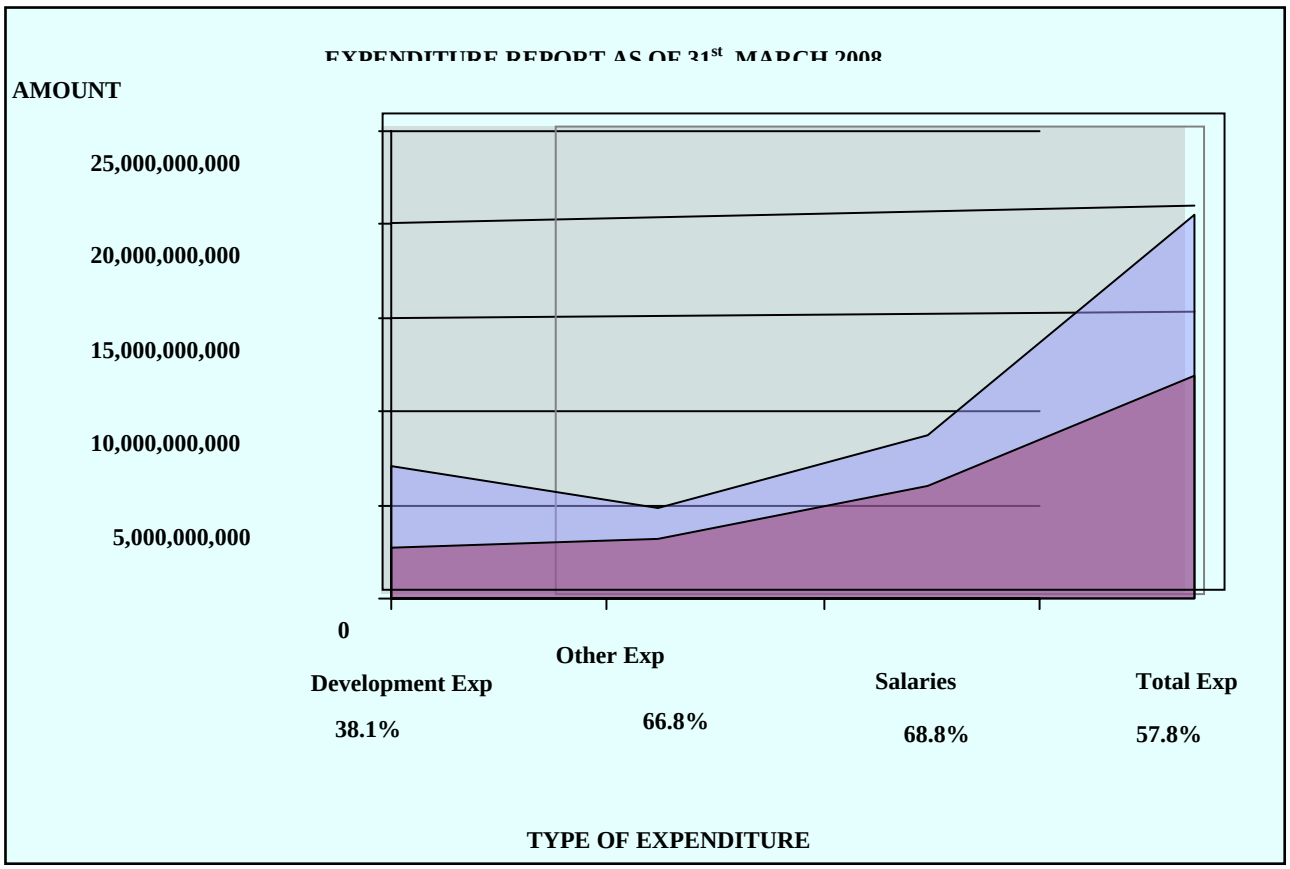
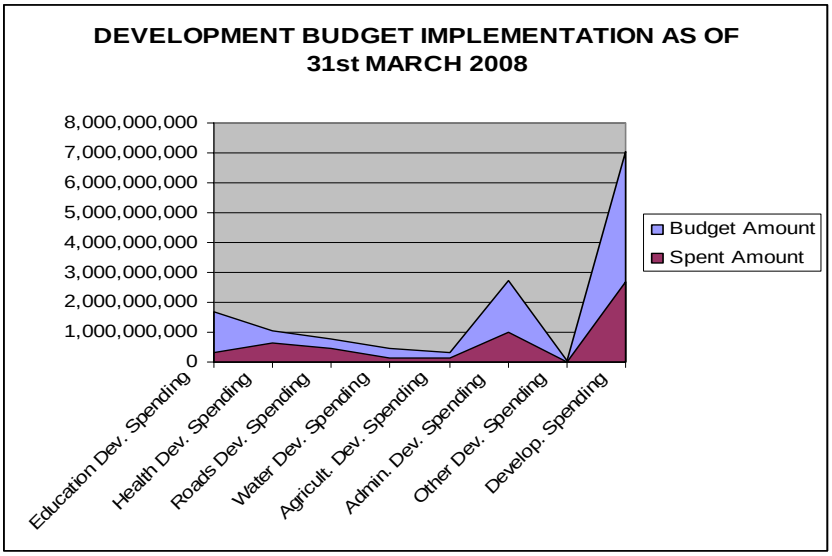


Fig. 10: Actual expenditure in Mwanza City Council, 2007/08.

Expenditure in Development Projects



Apart from the availability of reports showing delays of development funds released to LGAs análysis has shown that there are more and 'fabricated' delays in utilizing development funds such that accounting for most of these funds remain a mystery once an years accounts are closed.Though there is still a need to go deeper into the problem, but this analysis has revealed that most projects under the Administration departments and those in education take the lead in fund utilization delays.

Fig. 11: Development Budget implementation in Mwanza City Council 2007/08

Process 3: Performance Management

The main concern here was to try to see whether or not the LGAs were accountable to their plans and Budget; that the one we refer to as 'Accountability to Target Activities'.

The City Council's Education department in Mwanza was the first to give a clue to this. The department consists of four sections: Primary and secondary Education, Education Administration, Adult education and Sports and Culture sections. Financial allocation is done according to priority and nature and extent of the activities to be performed.

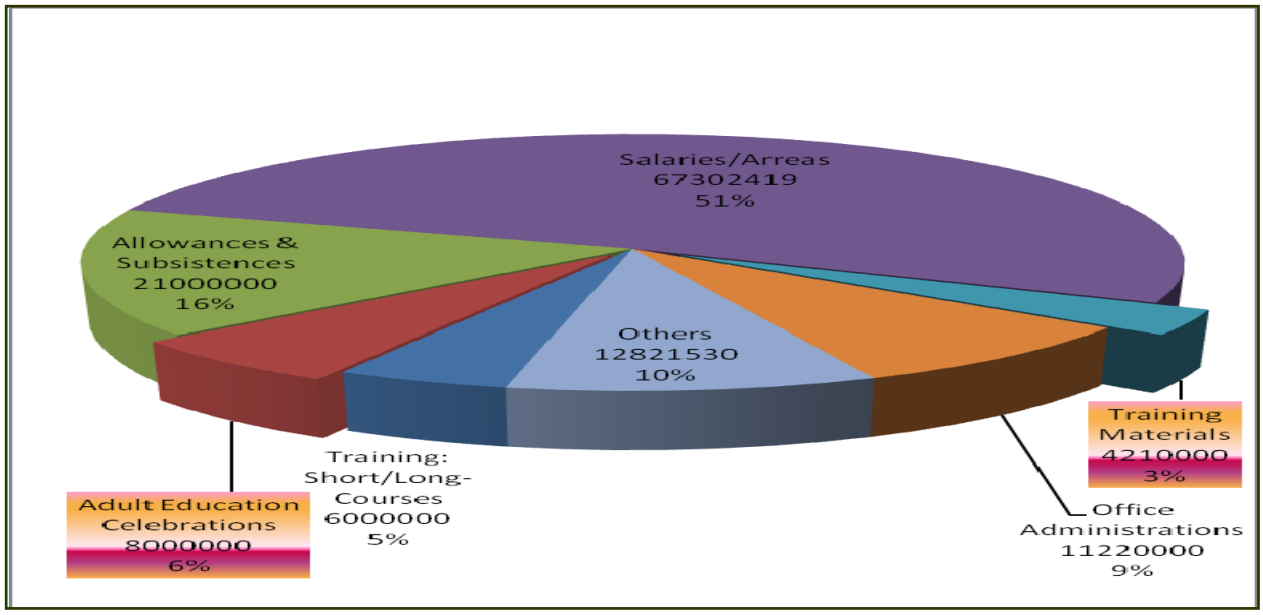


Fig. 12: Budget for adult educatiobn in Mwanza City Council for the year 2007/08

For the year 2007/08, the department allocation was TZS 6.8 billion. Of these about 131 million were allocated for Adult Education whose main reason for establishment is the implementation of Adult education program for eradication of adult illiteracy.

Although over 50% of the section's allocation goes to Salaries and the payment of salary arrears, the plan for utilization of the remaining TZS 65 million was expected to focus on services and activities supporting eradication of adult illiteracy.To the contrary of the stake holder's expectations, only 3% was allocated to Training materials for adult education, over 6 % of the money was allocated for **adult education celebrations!.**

Stakeholder's expectations for the water sector could also be another reference. Later, we will see how differently implemented are the water sector priorities and the budgets.To more surprise, long and short term trainings of the Adult education officials was allocated 5% and the rest of the money went for allowances, subsistence, office administrations and others.

Stakeholders and the community ask; why was this section created? Was it created to take education officials for further studies or was it for the illiterate adults?

Such cases are numerous with citations almost to every department. The Water sector development plan also had a similar outcome: although looking at it from the project allocation view the plan will appear as comprehensive and program oriented: with 98% of the funds directly allocated to specific projects and the remaining 2% as a facilitator allocation for supervision, monitoring and evaluation of the implementation of the projects.

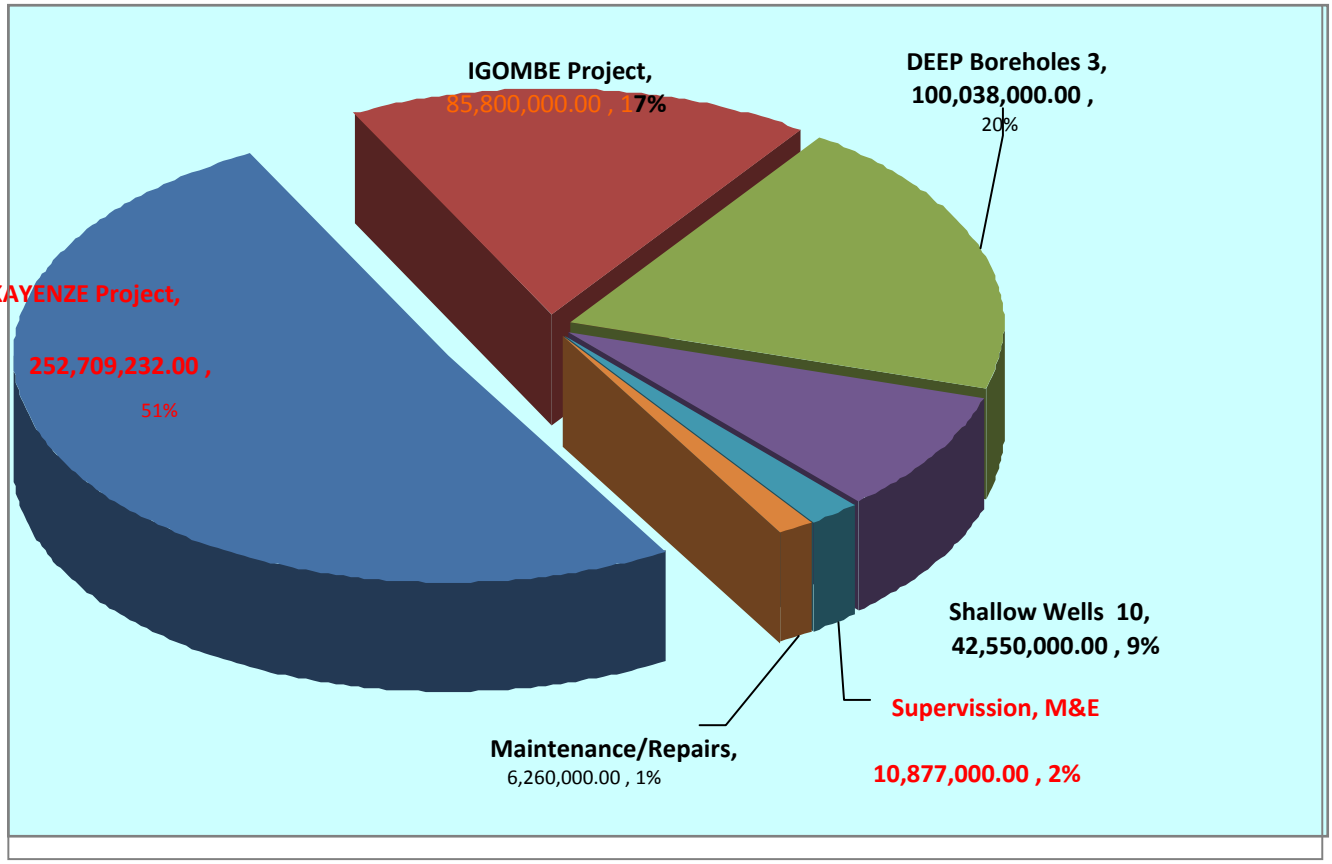
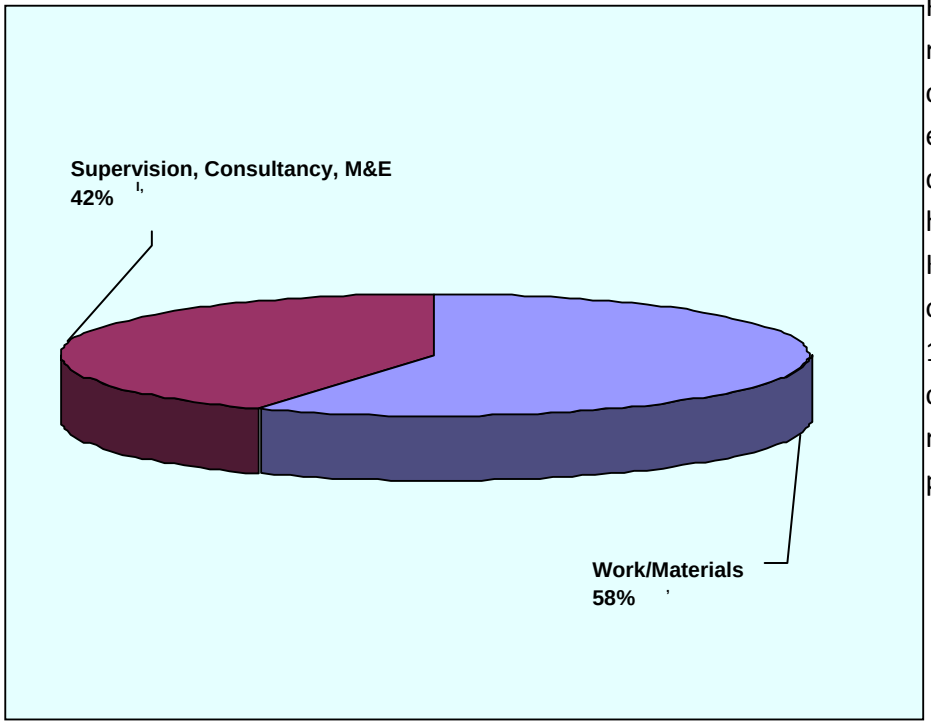


Fig. 13: Water sector development plan, MCC 2007/08

However, a question asked here is: how does the department allocate funds for supervision of development projects while in the bigger budget there is also an allocation for recurrent expenditures?

Analysis has further revealed that, by virtue of functional classification of activities, the funds allocated to the different projects within the department could fall into two main classes: project Work, tools and materials and Supervision, Consultancy, Monitoring and evaluation of works. And the two goes to as far as 3:2 in ratio with Supervision and consultancy allocation at 42% of the development budget.

in



Report shows it is very rare for the LGAs to conduct performance evaluation of her services delivery to the public: it has not been done before Kibaha, and it was done only once in Mwanza in 1998 although officials could neither produce the report nor share it to the public.

Fig. 14: Functional resource allocation , Water development projects, MCC 2007/08

WATER DEVELOPMENT PLAN AND IMPLEMENTATION

Fig: 15 Shows development priorities and resource allocations of the water sector in Kibaha. Priorities include a 34% expectation on Water supply needs, Construction of water dam (19%), Technical consultations (18%) capacity building and local trainings (10%). This is contrary to the stakeholder's expectations obtained by the same council above.

According to the Controller and Auditor General's report for the year 2006/07 the Water development department spent more than TZS 96 mil out of the TZS 135 mil allocated for the department. Out of this expenditure 67.6% were spent on salaries and administration issues with only 32.4% spent on development projects. In-depth analysis revealed also that all the monies allocated for administrative and supervisory functions were spent with only 63.6% of the allocated funds for development spent.

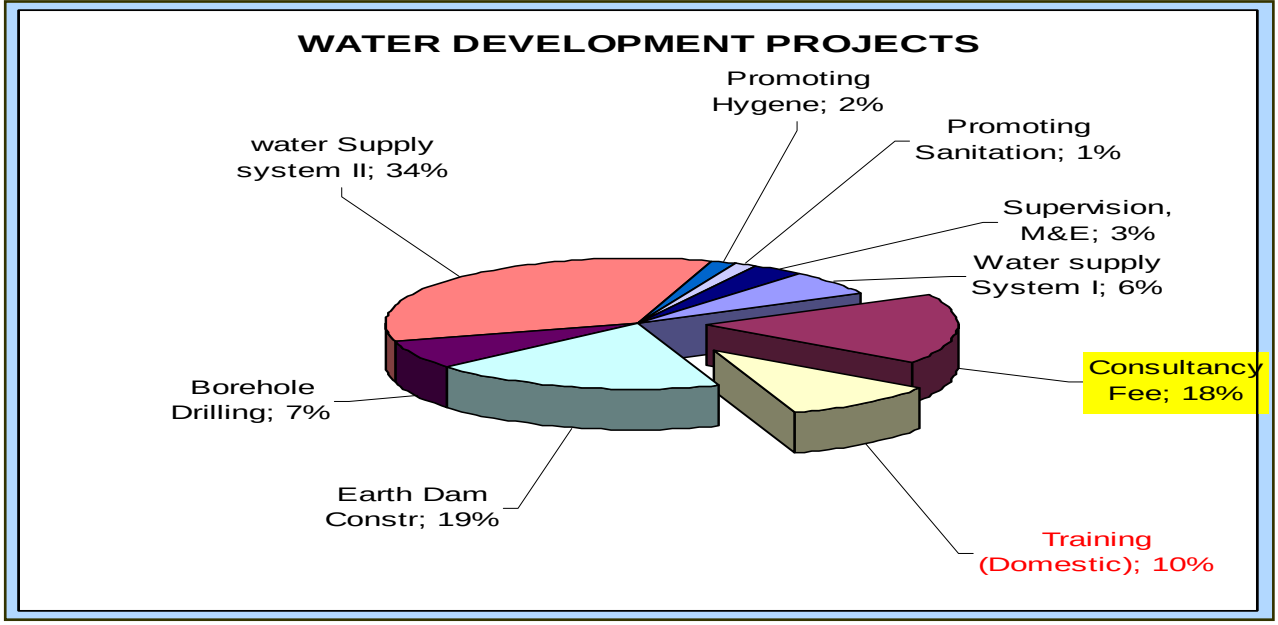


Fig. 15: Resource allocation for water development projects, KTC, 2007/08

Process 4: Public Integrity and accessibility of information

The SAM implementation and analysis team tried in-vain to access the following information so as to determine the level of public integrity and commitment to public work by LGA officials.

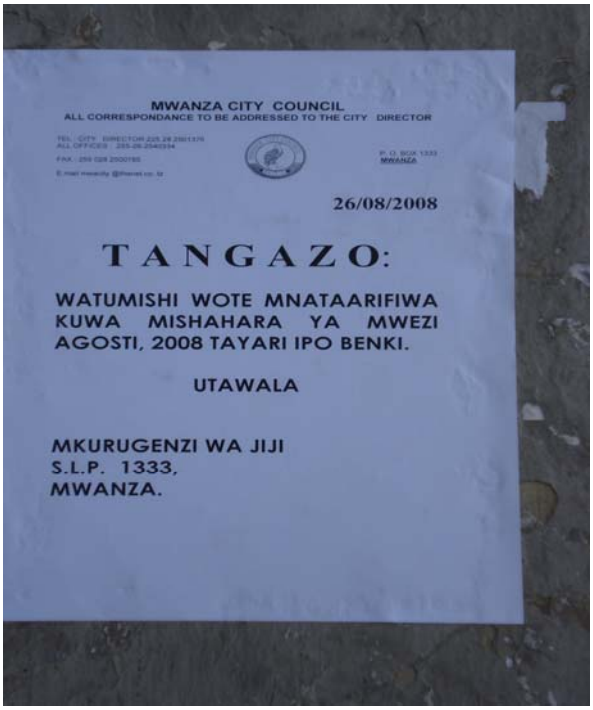
	Process 4: Information Required	Accessibility	Comments
	Constitution and other administration Legislation; Service Acts, Public service Schemes.	No Access	
	Public Service Reform Guidelines; Code of conduct for public servants	No Access	
	Parliamentary Standing Orders	Not Available	
	Prevention and Combating of Corruption Act (PCCA)	Not Available	
	Laws establishing public integrity Oversight bodies.	Not Available	
	Laws/policies governing Declaration of Interests/Assets in LGAs	Not Available	
	Generic disciplinary data	Not Available	
	Organizational structure of the MDA, LGA or village government	Accessible	
	Terms of reference/job descriptions for all public posts.	No Access	
	Court Caseload records; Ward tribunal caseloads; Caseload surveys; findings of ethics committees	Not Available	hen available-not accessible

Table 1: Accessibility to public official's integrity reports, MCC, 2007/08.

This proved to be the most difficult part for common: very little (if at all) information released to the public on steps taken by Councils to remedy any wrong-doing in the LGAs and the Confidentiality of the documents and process themselves make it very difficult to ascertain Integrity in the LGAs.

- LGA Officials preferentially allow citizen's access to Government information regardless of whether the information in question is 'CONFIDENTIAL' or not. The preferential treatment basically is towards the people well known to them than others.

- In Mwanza, there are established bureaucratic procedures for citizens to access information: this required anybody in search of any information to first write a request letter to the Council Director who, if he deems fit, will ask a relevant Head of department to release the requested information at his/her convenience: this often takes not less than 14 days..


MWANZA CITY COUNCIL
ALL CORRESPONDANCE TO BE ADDRESSED TO THE CITY DIRECTOR

26/08/2008

TANGAZO:

WATUMISHI WOTE MNATAARIFIWA KUWA MISHAHARA YA MWEZI AGOSTI, 2008 TAYARI IPO BENKI.

UTAWALA

MKURUGENZI WA JIJI
S.L.P. 1333,
MWANZA.

- Great inefficiencies and human resource mismanagement: were observed: most HoDs could be out of offices without anybody's awareness, even the office secretaries had no idea of the where-a-bouts of their officers. The Human Resource offices also lack information and could not tell whether and when the officials were due to be back in the office. Most Officials were out of office without even handing-over their duties.

As a result of lack of information, we could not be able to determine the level of integrity of the officials.

Process 5: Oversight

The O&OD technical and handbook refers to the community leaders and the LGA officials as key players for oversight and backstopping for the implementation of council plans and budgets. However, a well analysed structure of the LGAs so visited shows that there are three levels of oversight in LGAs: at the village level, where we have the Village General Assembly, at the Ward level, we have the Ward Development Committee, and at the Council level where the Full Council, together with her standing

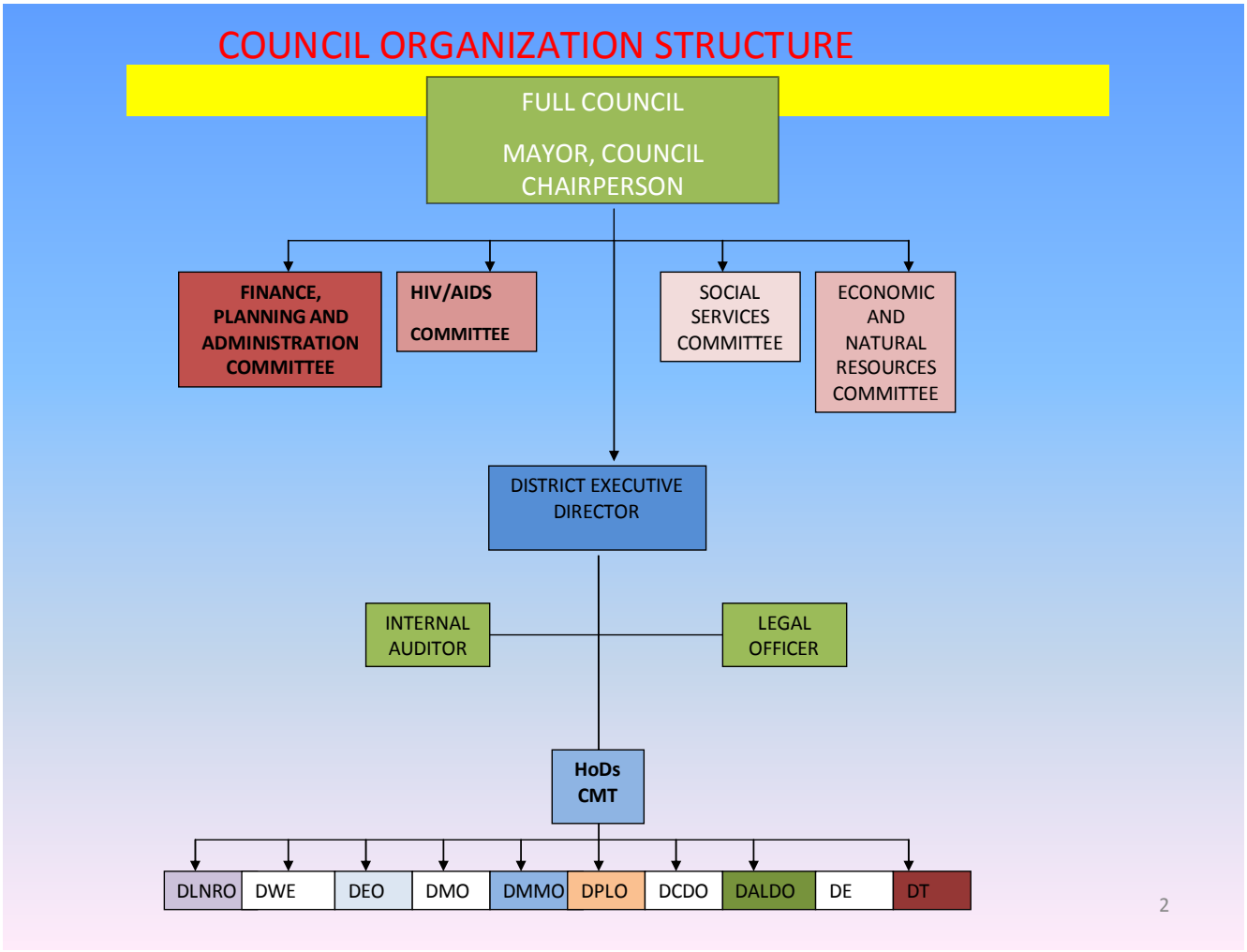


Fig. 16: (General) Council organization structure and functioning at District, Municipal or City level.

committees provides the ultimate oversight for the Council. The Full Council, comprising of all the elected and appointed (special seats) Councillors, the Member of Parliament in the area and the Council CEO, is the supreme body of the LGA that not only passes decisions on the issues brought before her but can also deliberate on issues/decisions made by lower level LGAs.

Although the O&OD is a participatory, inclusive and bottom-up approach, evidence suggests that in the Councils so visited, most planning, resource allocation, choice of programs to be implemented and expenditure and reports of the plans are done by the Council head offices. This, in part explains the differences between the village and sub-ward plans and the final plans and budgets of the LGAs. It does also explain the preferential resource allocation to areas where normal citizens may not prefer:

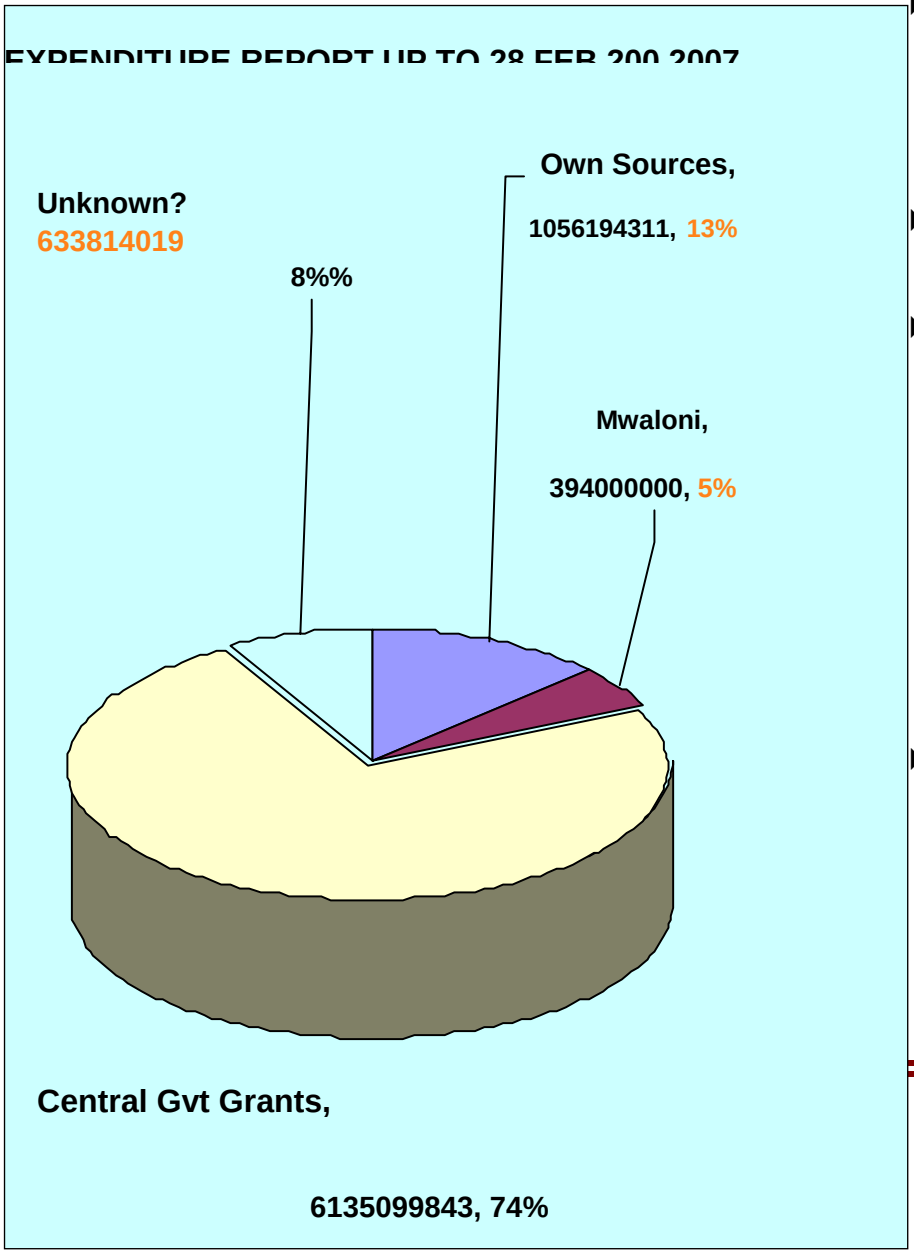
the Mayors office, District Treasurers, Planning Officers and the administration offices, the places so influential at the Council Head offices rather than to the public.

In Mwanza, analysis performed on the APB 2007/08 has revealed what the local people term ''Grand unaccountability'' of the public officials in community development. That, apart from the other budget allocations, the plan for utilization of the Community own contributions (Own Sources by the Council) had shown much unaccountability (see ……)

In Kibaha, analysis of the Council's budget in relation to the public's priority as expressed through the O&OD plans shows a very different picture: those priorities can be set at any moment by anybody, at the discretion of the Council officials (see Case Study II).

OUTCOMES OF POOR FULL-COUNCILS

Mwanza city Council's annual implementation report for the year 2006/07 shows various discrepancies in financial records: the records do not match the plan:



- Up to 28th February 2007 a total of TZS 7.6 billion was either collected and /or received from various Council sources including the Central Government
- That a total of TZS 8.2 billion was spent over the same period of time
- However, there are no explanations on the over-expenditures of more than TZS 633 million; where does the money come from? How much came from the same sources (if at all available) and what are the arrangements for sustainability of this income?
- Furthermore, there are neither reports nor explanations on budget execution according to activities: how does the expenditure accomplish the plans?

Fig. 17: Financial expenditure report for MCC, 2006/07

For the year 2007/08, the Mwanza city Council's Adult education section's budget (Fig 12)had over 50% of the allocation going for Salaries and the payment of salary arrears, the plan for utilization of the remaining 65 mil TZS was expected to focus on services and activities supporting eradication of adult illiteracy.

These are in addition to:-

- The Kibaha Town Council had no Internal Audit Committee; contrary to Article 30 (1) of the Public Finance rules of 2001 and amended 2004, whereas the Mwanza City Council had a very weak Internal Audit team whose recommendations are neglectedly not shared among stakeholders and Councilors..
- Several reports shows financial misappropriation and mismanagement: unbanking of revenues is a common phenomenon. In Kibaha over TZS 31.2 mil revenue was not banked, more than TZS 35.3 mil was not banked within seven days contrary to public financial regulations,
- Three revenue collection books (with more than 350 leaves) are missing,
- Three revenue collecting Agents, with liability to collect more than TZS 120 mil, had no contracts with the Council,

Picture 6: MCC Head offices, Nyamagana Mwanza

This same amount of taxes paid to MCC in 2007/08 amounted to TZS 488 mil that makes 13% of the internal sources of funds for the Council. The Council officials thought this was not enough, and to sustain Mwaloni's contribution to MCC at 21% they had to increase Mwaloni's contribution to at least TZS 900 mil. There were two options:

- One, according to MCC officials, to increase taxes by 102%
- Two, according to the fishermen and businessmen in Mwaloni, to increase frugality in collection of taxes.

Case Study III: THE MWALONI FISH MARKET IN MWANZA

One of the areas where the Mwanza SAM Team sought to address is the increase service levy and taxes paid by Mwaloni Fish market businesses. The fishermen ar businesses in Mwaloni had a dispute against the Mwanza City council for her actions raising service levy and taxes payable to her from the 1st of September 2008 on th grounds that the Council was spending more than they could collect from the mark and the fact that the levies remained unchanged for the last three years, since 2005

Mwaloni Fish market association alone contributed 14% of the Mwanza City coun Own sources of revenue for the year 2006/07 (Fig No1 above). This is exclusive to th revenue collected from the market businesses responsible for Fish marketing. Oth sources of revenue from the market, License fee (Shops and Kiosks), Hotel levy, Parki fee and other charges contributes an undetermined amount to the City coffers eve year without fail; as business boom in the Fish market so are the service industri around the market.

The Mwaloni contribution amounts to over 3% of the City budget for the year 2006/0 (Fig No 2 below).however, it should be noted here that this contribution is the NET TA paid by ***tax collection agents*** as a tender target set by agreement with the City Counc Fishermen claims to pay more that TZS 52 million each month.

However, the Council, without consulting the taxpayers decided:-

- **to r**aised Fish market Levy by 100% from 01 September 2008;
- Tax Collection continued using the same Agent disputed by Mwalo Association,
- Without any clarification of past revenue collection or reasons for increase rates to the taxpayers.

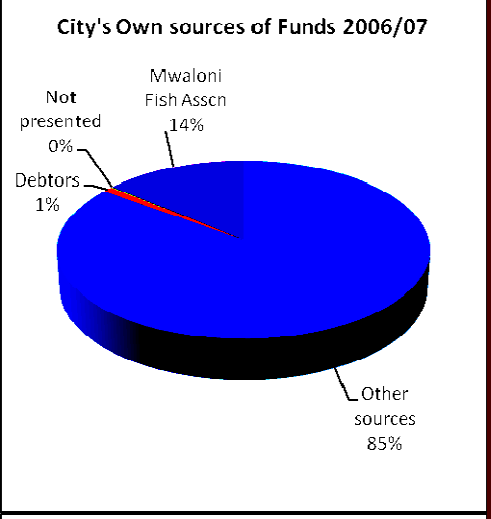
The Mwaloni association has not been involved in any **planning and implementati** processes of development nof the MCC for the past Eight years since its inception 2000. This did not only deny them opportunity to contribute their ideas in th development process but it also denied them a voice to challenge the Market levy th pay to MCC,

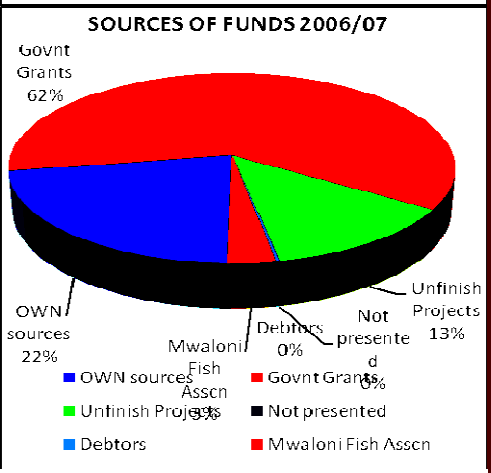
The Association asked for Accountability of MCC in collection and use of Revenue fro the Market with very little social-economic services! The association went further analyzing the Council's planning process. This was supposed to follow the O&O (Opportunities and Obstacles to Development) planning: whose main focus is bei '…Bottom-up, People-centered, Participatory planning; Democratic, Inclusive, wi special attention to minority Groups'

O&OD is a Stakeholder first, Government sanctioned planning policy: the Associati queried where the accountability if stakeholders are not being involved in what supposed to be a participatory binding process?

Outcomes of Analysis

- On various dates in September and October, MFMA Boycotted paying Taxes
- MCC earlier enforced decision with aggression but failed,
- The Council, after much civic unrest and advocacy enhanced by the sharing the findings in this analysis, was forced to negotiate with the Association,
- (According to MCC) Loss Estimated to over TZS 14 million in one week unrest alone.





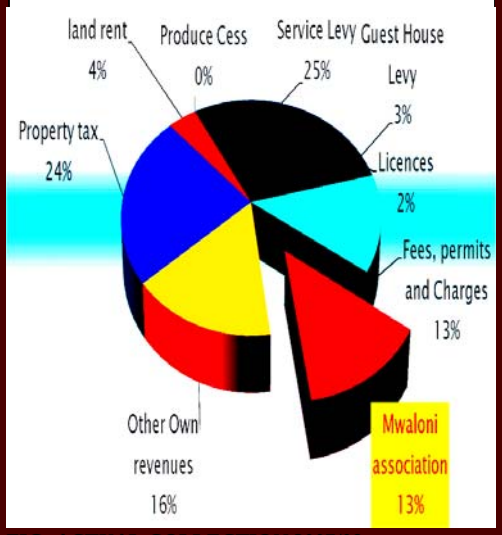


FIG: ACTUAL COLLECTION 2007/08

CONCLUSION

Accountability is the key to effective development in the 21st Century. Getting accountability right can unlock progress that is stalling in the face of dramatic new challenges, a range of new actors, fast-growing financial flows and complex collaborative arrangements. Wherever we look, accountability is becoming central to the development debate, whether it be challenging the ever-increasing *FISADISM* in politics and public services, governing global warming, harnessing Chinese investments in Africa, channeling the commitments of US billionaires or building sustainable markets through voluntary standards. Too often, though, accountability is seen solely as a set of compliance tools, for auditing and incrementally improving „development as usual.

Picture 7: Drawing conclusion among SAM Kibaha team members, December 2008.

Basically, for the two studies conducted in Mwanza and Kibaha are separate trial studies from different implementing teams. These studies almost appear as studies for their own sake. They may be fed into national processes, such as national consultations among CSOs conducting PETS, but they do not connect with similar studies. to fit into a larger context. But perhaps most crucially, they feed back into processes at the local level where the information was collected in order to improve local awareness of entitlements and to build stronger demand for accountability from the bottom.

This is not to say that all studies by CSOs that are referred to as SAM are a potential success. On the contrary, though the studies have a real impact on the ground there are some reservations need be made in Kibaha where the Council officials strongly question validity of the data so employed. One such example is the work of KNC team on the analysis of the Agriculture department, where Council officials queries the amount of money set for department citing funds set for renovation of the District Abattoir.

As an example of the impact we have had, refers to MPIs experience in a Mwaloni Fish Market case where it supported the Fishermen's community to organise themselves to monitor the tax collection intended for the market. By collecting information on the tax collection, use of funds and inspecting

the garbage collection work on the market and the market premises, it uncovered substantial cases of questionable tax collection, possible embezzlement and poor Management of resources. This was brought to the attention of the authorities who were investigating the matter at the time the case was reported.

Implementation Achievements

In assessing the successes registered, two cases stand out: MPIs media and consultative meetings held over the SAM findings in Mwanza, and the hot-heated debate over the KNCs SAM findings in Kibaha. Both present cases to the public in which local and little known CSOs came out with findings on local authorities' misuse of resources and questionable reports that raised eyebrows of the peers.

In Kibaha, the local authorities rejected findings on the grounds of the methodologies used at the same time rejecting some data as 'not correct'. However after some consultative meetings and reconciliation of the data it was found that the data so given in the earlier version of the SAM report were correct. Also it was reported the case of public priority setting and implementation: the public questioned the relevance of conducting O&OD which has not been taken into account while the District level council officials were making and implementing their own priorities.

In Mwanza, a very clear case involved the Mwaloni Fish Market, where the tax collection mechanism was disputed and found out to be 'not beneficial' to both the local authority and the businesses. At the time of compiling this report, there were initiatives by both the MCC and MFMA for repealing and correct tax collection for the betterment of the market and the Council. Other cases include misuse of resources and missing information on the funds and resources utilization. The Mwaloni citizen engaged and exercised their own oversight to the collection of taxes and utilization of the funds so collected.

These examples of successful citizens' oversight have been known for many years and recorded as the successes and challenges of CSOs attempting to follow the money.

The successes can be divided into the following categories:

- _ Discovery of specific missing funds leading to raising awareness and demands for explanations, verifications and justifications by citizens from duty bearers,
- informal co-operation between national audit authorities and Organizations in accountability Monitoring processes, (there are even some discussions on establishing formal cooperation between CSOs engaging in SAM and the National Audit Office)
- Some informal cooperation between other stakeholders and the SAM implementation teams, such as Local Councilors, Council Internal Auditors and the PCCB.

The cases present achievements that demonstrate the powerful potential presented by citizen's oversight, the involvement of the CSOs themselves. At the same time, however, we should be careful not to overstate the extent of the successes demonstrated by such cases to date. It is our opinion that the achievements to date are relatively modest.

These are no easy undertakings, of course, and change takes time. It would not be realistic to expect a revolution of transparency and accountability over night, as a result of well-designed and executed tracking efforts by civil society.

Challenges

In view of the proceedings so far undertaken by PF and our partners, the following are the challenges experienced by the partner organizations, which might give some clues about what is impeding a more impressive achievements:

1. _ All of the organizations and their implementing teams experienced significant problems in accessing financial as well as non-financial data and information from the Local authorities, both because authorities did not want to share them, and because of the often poor quality and incompleteness of financial and performance records. In some cases, it is shear suspicion on the part of the local officials that hindered the sharing of information,
2. _ Physical threats and intimidation from people in authority; especially in Mwanza where the debate between the City director and the implementation team resulted into the later baring Council officials from giving any information to the team, and
3. _ Poor capacities of organisations to engage in budget analysis, which in-turn demands for extended and intensive training on the side of the implementation team for budget analysis skills,

The identified challenges suggest at least two lessons. First, it is important to address the interface between the civil society actions and authorities at the central and local levels. Social Accountability Monitoring as is the case with Expenditure tracking depends on co-operation from authorities, both in terms of getting access to financial and performance data and in terms of initiating co-operation and support in the follow-up of the findings. Second, it is also important to ensure that the organisation has the required skills and that the adopted methodologies are suited to the skills possessed by the organisation.

Working with partner networks

Partner networks are important actors in the implementation of SAM in three ways: one, is due to their importance as development and democratic actors in their own rights at the local level. Secondly, because of the space they occupy at the local level and the constant engagement they make with other stakeholders in the area. Thirdly, is due to the need for the sustainability of the approach and local ownership of the processes and outcomes. However, SAM demands for serious and committed partners with relevant capacities and skills to carry out investigative follow-ups and analyses ranging from bulk descriptive information to numeric/financial data analyses. The PF member applicants to participate in SAM for 2008 had very limited of these needs such that (we) had to build and coach capacities for longer periods than ascertained earlier. The other challenging issue working with partners lies in the commitment of partners in the activity; most SAM information follow-ups involved

no extra payments to team members, as a result most felt discouraged to embark of the exercises hence the delays in collecting information and responding to particular requests.

Picture 8: SAM District implementation team. A newly recruited partner under TAWIF for Handeni district council in 2009.

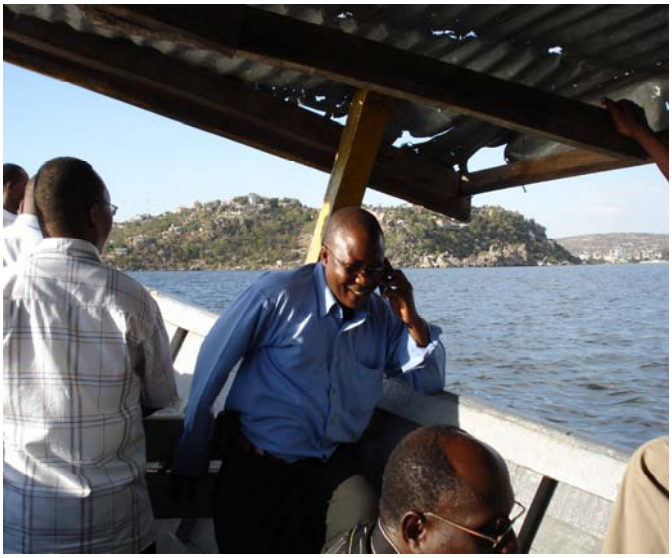
The capacity of members to engage proactively and effectively with the SAM work is quite diverse. In order to increase the prevalence of proactive engagement by a wider group of members, there was a need for the secretariat to build the capacity of more members who have traditionally not been in the driving seat to do so more by developing their collective capacity to engage with policy and governance issues on a substantive level through the use of simple tools that do not require a high level of expertise. The social accountability tools are employed to provide a simple way of doing this.

So far, while rigorous monitoring of policy processes and of resource allocation within civil society has improved in the last few years, much of this monitoring that has focused on certain parts of the processes, such as expenditure tracking or poverty monitoring or monitoring service delivery in a certain sector. Consistent, systematic and long term monitoring of the social accountability cycle has not been something that most civil society organizations and networks, including the implementing partners, have had the capacity to do.

The other issue is whether the partner networks will continue SAM after the one-year agreement is over. This cannot be guaranteed. However, Partner networks were identified on the basis of compatibility of this approach with their longer term strategic plan and demonstrated interest in this type of work. The secretariat is also working strategically to assist partner networks to include this SAM work in future strategic planning and in the identification of potential funding partners. Limited

technical support (nature to be determined and agreed) will continue beyond the life of the agreement.

Cooperation from LGAs



LGAs are particularly important in the engagement under SAM implementation for two reasons. One, is the fact that they are the central focus of the processes due to their historical, legal and constitutional role as 'the development organ of the government for development of the people, by the people and for the people'. They are owned by the people and need be accountable to the people. However while constructive interaction with local government was necessary, there had to be a clear separation of roles, which was not always the case, to safeguard the independence of the process and to guard against cooptation; in Mwanza some Councilors nearly hijacked the process during sharing of analysis outcomes. Policy Forum support had to be to help partners better monitors the local government in performing its role. Once the pressure is felt, the highly resourced capacity building mechanisms within government will have to orient themselves towards meeting this demand. The support had to be extended to the communities aimed at empowering and enabling people at community level to ask the right questions in order to sustainably influence the systems that affect social accountability in their own communities.

Furthermore, as success is dependent on public access to information relating to decisions and actions taken on the use of public resources and the resulting effect on public service provision, it translates that this requires **this access is truly public and not discriminatory or restricted to a small group of individuals**. This is centrally to the situation we witnessed in Mwanza and Kibaha where information was only released to people with good 'connections' to officials of the local authorities, even to these, not all the public information was made available to them.

Apart from the difficulty in accessing information at the local government levels, there was also resistance and threats to SAM implementing groups seeking accountability at local levels.

However, over the implementation period, the teams have experienced an increasing support for expenditure tracking and accountability monitoring work from the communities and in the Prime Minister's Office – Regional Administration and Local Government. Since this is monitoring systems more than individualized cases, the outcome of such monitoring may also be beneficial to local governments that are burdened with structures that are sometimes not conducive to output oriented management and yet results are expected from them. Greater transparency in such cases enables civil society to point out issues that they are not empowered to point out themselves

LESSONS LEARNED

1. Access to Government information is inconsistent and preferential. Established bureaucratic procedures in some LGAs impede rather than enable access to Government information.
2. What is planned and what is implemented can be very different.
3. Knowledge is power! Knowledge and analytical skills gained empowers citizens with knowledge and evidence and therefore greater voice.
4. Information gathered and analysis done is used at the point where it is collected.
5. Demand for these skills is high and exceeds PF ability to supply.

USE OF FINDINGS

- Mwaloni Fish Market Association has already begun to use this analysis to negotiate better terms for taxation.
- In Kibaha, we expect that this will enable citizens to better participate in participatory policy processes, such as O&OD,
- When faced with more informed citizens, local governments will be forced to improve their capacity to respond and be accountable to the public.
- We hope that the lessons learnt will encourage others to adopt similar approaches to engage local governments and inform public debate.

Way forward

It is too early to conclude here for the future of Social Accountability Monitoring in Tanzania. However, it is to be noted that the exercise has shown positive potentials in enhancing local and downward accountability and good governance and therefore deserves to be given time for further exploration through implementation and closer follow-up. **However, the need for**

pushing for the enactment of the Freedom of information and the Information sharing Bills that are pending since 2007 cannot be over-emphasized here. Without assurance of public accessibility to relevant and accurate information on issues pertaining their livelihoods, it is very unlikely that the SAM strategy will have any positive impact on enhancing fulfilment of human rights and their capabilities.

This rights-based framework opens up the potential for civic organisations and development activists to monitor compliance with the progressive realization of a broad range of political, civil and socio-economic rights. Specifically, civic actors and interest groups can use the existence of local government performance standards and legal back-up to human right and government accountability to citizen's rights to monitor whether the entitlements of rights-holders at state and local level are being met by duty-bearers. However, the purpose for the CSOs social accountability monitoring should be, in collaboration with the service-providers, to provide mechanisms for ensuring the accountable use of public resources in ways that enable people to progressively realize their rights and capabilities. For this reason Governments-CSOs collaboration must act as mechanisms for ensuring that public and private service providers justify their performance in managing public resources. It must also act as a mechanism for ensuring corrective action in instances where public resources are either ineffectively used or abused

APPENDICES

Appendix i:

Cyclical Action Plan for Social Accountability Monitoring