

**SHINYANGA REGION HUMAN DEVELOPMENT REPORT PROJECT**

**REPORT ON LOCAL GOVERNMENT IN SHINYANGA REGION**

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## SUMMARY AND RECOMMENDATIONS

In this study (report) the following are the main findings and tentative recommendations. Recommendations are tentative in some cases because such areas would have required more detailed studies to cultivate the empirical basis for strong and specific recommendations. Firstly, the study shows that the legal and constitutional framework for local governments in Tanzania do not give local authorities the independence and autonomy they deserve to fulfil their obligations. There are, for example, structural and organizational problems which make it difficult for elected and appointed officials to work together harmoniously. Secondly, local government authorities experience serious problems in other areas including, but not limited to, roles, functions and structures, finance, human resource capacity and management as well as capacity of central government institutions. Thirdly, it is noted that the current reform initiatives by the central government is inadequate in a number of areas. The reform initiative does not, for example, define specific powers for local governments and no consideration is made to strengthen local government authorities in terms of quality of representation, training of both elected and appointed officials, as well as a plan to carry out civic education for the general population.

Fourthly, it is noted that the reform initiative is silent on very important items such as streamlining the pension scheme for local government officers and staff, creation of a law reform or evaluation unit and attempts to improve local government effectiveness through performance auditing. It is observed further that there is no mechanism for monitoring and reviewing continuously the principal legislation as well as rules, directives, regulations and procedures guiding local government authorities. Another observation is that many people are not aware of the roles and functions of local governments. It is further observed that without a politically conscious public it is meaningless to embark on measures to empower the people through the strengthening of the local government system. It is noted also that in order to strengthen local government authorities there is need to decentralize the state in at least two key areas: the political and economic.

With specific reference to local government authorities in Shinyanga it is noted that people have lost faith in this institutions of self local governance. Several problems are cited as responsible factors for the situation including misuse of public resources by local government officers and staff, inability to protect life and property, corruption, poor relationship between traditional defense groups (popularly known as sungusungu) and the central government law enforcement agencies especially the police, and lack of communication between the local government authorities and the people via elected councillors. Apparently there is a serious problem of councillors not being able to fulfil their obligations which denies the people information about decisions and other plans of their councils. Local government authorities also suffer from a number of problems including, but not limited to, poor collection of revenue and expenditure; tax evasion; low level of education among councillors, officers and staff; interference from central government agencies; and inability to deliver services to the people leading to loss of legitimacy.

People in Shinyanga look more to traditional defense groups such as sungusungu rather than the police and/or the village governments for defense and security matters. Donor agencies and other community based organizations (e.g. Dagashida in some districts) are more popular with the people than is the central government and its agencies as well as the local government authorities including village governments. Local government authorities have

## INTRODUCTION

The main purpose of this paper is to examine the operation of local government in the context of household poverty and identify locally-based, District and Regional opportunities to strengthen the impact of local government activities on the income and well being of the poor rural households in Shinyanga region. Its specific objectives include (i) To provide an overview of the structure of the local government, its strengths and weaknesses, and assess the relative roles of elected and appointed officials; (ii) To review the decentralization initiatives and assess their implications for the operation of local government and of development interventions paying particular attention to strengthening of sub-district levels; (iii) To review the budgetary constraints, the process by which allocations are determined and the voice of different groups in this process including local men and women; (iv) To assess the revenue generating capacities of local governments and the utilization of locally generated funds, and explore opportunities to strengthen revenue generation; (v) To examine the links between regional and district administrations and how their relative powers affect decision-making in local government authorities and, investigate the ways in which CBOs are incorporated in decision taking and the relative strength of different CBOs in influencing decisions; and (vi) To consider ways and means through which local governments could realistically and within the framework of law become more participatory with members of the community including both women and men and different activity groups.

The paper is divided into four sections. Section one presents a general overview of the structure of local government in Tanzania, the functions and responsibilities of local authorities, the relative roles and powers of elected and appointed officials, and identifies and discusses problems which emanate from the current structure and relationship between local government authorities and higher level of government. Section two reviews the decentralization initiatives focusing on the ongoing reform. It specifically examines whether the reform measures introduce new elements compared to previous attempts at revitalizing local governments in Tanzania. Section three addresses itself to local government in Shinyanga region. It provides an overview of the status and functions of local government authorities in the region, people's perception and attitudes towards local government, problems local governments face, and brief discussion of the solutions to some of the problems as stated by both officials of local governments and the people. The fourth and last section summarizes the problems local governments face in Tanzania in general and Shinyanga region in particular and suggests new measures to revitalize local governments.

therefore not been able to mobilize people for development purposes including poverty alleviation.

In view of these observations it is recommended that the state must create an enabling political and legal environment for local government authorities to operate independently without undue interference from the center. Specifically, it is recommended that the legal and institutional framework must be reviewed with a view to identifying all the possible areas causing the legal and institutional problems to local governments. It is recommended also that local governments must be given autonomy, independent and buoyant sources of revenue, and also power to hire and fire their officers and staff.

In specific reference to local governments in Shinyanga, it is recommended that every effort must be made to ensure that they play an active role in protecting people's lives and property, to uphold the rule of law and that they should dispense justice openly and fairly, and that they should act decisively to combat corruption, theft and misuse of not only public funds but also authority. It is also necessary for local government authorities in Shinyanga to identify new sources of revenue, improve revenue collection by ensuring proper statistics are available, proper accounting procedures are followed, and the people are informed and mobilized to pay taxes. It is further recommended that local government authorities in Shinyanga should strive to improve their relations with the central government agencies as well as between the different groups within the authorities. Joint training or seminars for members of the police force and sungusungu in which the latter can get an opportunity to understand the rules pertaining to arrest, prosecution, sentencing and safeguarding human rights and the role of civil defence groups in times of peace and war are also recommended. Finally, it is suggested that local government authorities could embark on a civic education drive to enlighten the people so as to enable them to appreciate the role of local governments and the need for their participation in the local governance process especially in regard to collective effort to alleviate poverty.

## **1.0. LEGAL AND CONSTITUTIONAL FRAMEWORK FOR LOCAL GOVERNMENT IN TANZANIA**

Local Government Authorities in Tanzania are established under Article 145(1) of the Constitution of the United Republic of Tanzania (URT), 1977 which provides that.."There shall be established Local Government Authorities in each region, district, urban area and village in the United Republic, which shall be of such types and designations as shall be prescribed by legislation enacted by the National Assembly or the House of Representatives of Zanzibar .." Article 145 (2) provides that: The National Assembly or the House of Representatives as the case may be, shall enact legislation providing for the establishment of Local Government Authorities, and the structure, composition, sources of revenue and procedures of operation of those Local Government Authorities..."

In compliance with the above provision of the constitution the National Assembly enacted the following six legislation in 1982: The Local Government (District Authorities) Act No. 7 of 1982); The Local Government (Urban Authorities) Act, 1982 (Act No.8 of 1982); The Local Government Finance Act, 1982 (Act No. 9 of 1982); The Local Government Service Act, 1982 (Act No.10 of 1982); The Local Government Negotiating Machinery Act, 1982 (Act No.11 of 1982); and the Urban Authorities Rating Act, 1983 (Act No. 2 of 1983).

The constitution of the URT also specifies the reasons for establishing local government and their intended objectives. In that regard Article 146 (1) provides that: "...Local Government Authorities exist for the purpose of consolidating and giving more power to the people. The Local Government Authorities shall be entitled and competent to participate and to provide the people in the planning and implementation of development programmes within their respective areas of authority and generally throughout the country..." It can be argued from the above that the philosophy behind the establishment of local government authorities in Tanzania assumes and conceptualizes them as institutions to be administered on the principle of considerable autonomy and that they will enjoy all rights stipulated in the relevant legislations. Pursuant to that philosophy Article 146(2) of the constitution of the URT provides for the objectives of Local Government Authorities among others, "... To enhance the democratic process within its area of jurisdiction and to apply the democracy for facilitating the expeditious and faster development of the people.."

The enabling pieces of legislation define and clarify on the structures of local government authorities in Tanzania. They also stipulate the relationship local government authorities may enter into with other organs of the state. The Local government (District Councils) Act, 1982 establishes district councils (under section 5), Township Authorities (under section 12), and Village Councils (under section 25). The Local Government (Urban Authorities) Act, 1982 establishes Town Councils, Municipal Councils and City Councils. These legislations were preceded by other laws

which also served as the legal framework for local government in Tanzania during the colonial period (1926-1960) and the post-colonial period (1961 - 1972). These laws included: The Native Authority ordinance, 1926; The Native Authority (Amendment) Ordinance, 1950; and Local Government Elections (urban Areas) Ordinance, 1955.

### **1.1. Historical background, Structure and Functions of Local Government**

The existence of local governments in Tanzania has been perilous and sometimes dogged by uncertainty. They were introduced during the colonial period (1926) but were abolished in 1972. Ten years later, (i.e. 1982) they were reintroduced and there were high expectations about improved performance. To date there is little or no evidence to show the expected improvement on performance. In fact, there is every indication that local governments are being strangled by the central government, rhetoric to the contrary notwithstanding. Many reasons and underlying problems have been identified and for analytical purposes they have been grouped into six main themes: institutional and legal framework; roles, functions and structures; governance; finance; human resource capacity and management; and capacity of central government institutions (Local Government Agenda, 1996 - 2000).

In terms of structure Tanzania has a two-tier system of local government (see Appendix 1 a and b), one for rural areas and the other for urban areas. For each tier there is a "Proper Officer" who is a central government official charged with the task of overseeing local government activities. Regional Commissioners are proper officers in respect of all district councils in their respective regions. District Commissioners deputies as proper officers. The Minister responsible for local governments, who is currently in the Prime Minister's Office, is the proper officer in respect of all urban councils including the city council.

Local government functions, responsibilities and procedures for managing their activities are provided for in the five principal laws enacted in 1982. The description of functions, responsibilities and procedures to be followed in conducting local government business is heavily influenced by the environment and location, i.e. rural or urban. In principle rural local government direct their efforts at improving the lives of the people by developing and improving agriculture, livestock and natural resources. In urban local authorities emphasis is on improving the lives of the people through the provision of social services, economic infrastructure and recreational facilities.

The functions and duties of local government authorities are many and varied (Acts Nos.7 and 8 prescribe 255) and they are grouped into two categories: basic and general. The basic functions comprise the responsibility of each local government authority. These include: (i) maintenance of peace, order and good governance within its area of jurisdiction; (ii) promotion of welfare and social well-being of all persons within its area of jurisdiction; and (iii) subject to the national policy and plans for rural

and urban development, to further the social and economic development of its area of jurisdiction.

In addition to these basic functions, all local governments are charged with seven other duties and responsibilities. These are (i) formulation, co-ordination and supervision of the implementation of all plans for economic, industrial, and social development in their area of jurisdiction; (ii) monitoring and controlling the performance of duties and functions of the council and its officers and staff; (iii) ensuring the collection and utilization of the revenues of the councils; (iv) making by-laws applicable throughout their areas of jurisdiction; (v) ensuring, regulating and co-ordinating development plans, projects and programmes of villages and township authorities within their areas of jurisdiction; (vi) regulating and monitoring the collection and utilization of revenues of village councils and township authorities; and (vii) subject to laws in force, to do all such acts and things as may be done by a people's government.

This is indeed an impressive list of functions and duties and one can appreciate the logic behind such arrangement. First, it is one way of fulfilling the exercise of democratic government and the right of the people to decide their own fate. Secondly, it facilitates and allows the central government to act as the instrument for developing national policies. Thirdly, despite its advantage as an efficient instrument for collecting taxes and distributing resources, the central government is not well suited to administer the details of complex public services at the point of delivery. Therefore, in discharging their duties local government authorities make an important contribution to national development by effectively and efficiently harnessing the resources and energies of the people. They also assist the central government by interpreting national policies and goals to the people as well as local needs and demands to the central government. Unfortunately, these noble goals have not been realized in Tanzania. And as we shall see below, the failure is partly due to the current local government structures, local - central relations, the control mechanisms and funding arrangements for local governments.

## **1.2. Roles and powers of Elected vs Appointed Officials**

There are two major groups of officials in each local government authority. One group is comprised of councilors who are elected from the wards. The second group consists of appointed officials among whom are the council directors and heads of departments. The city and municipal council directors and their heads of departments are appointed by the President whereas, directors and heads of departments for district, town and township councils are appointed by the Minister responsible for local government. As provided for under the enabling legislation (Act Nos.7 and 8) the councilors, who are representatives of the people, own the councils. The appointed officials are technical advisors to the councils and they also serve as secretaries of the

various committees of the councils. Because of their professional and technical knowledge and capacity they wield considerable power and influence in relation to preparing technical reports, planning and budgeting, as well as management of council affairs including personnel matters.

The District Executive Director (DED), Municipal Director (MD) and the City Council Director (CCD) are the accounting officers for their respective councils. They are also the chief executive officers for their councils and in this capacity they wield very strong powers and influence over council decisions pertaining not only to finance but also in the area of planning, budgeting, expenditure, project evaluation, tendering and general administration.

In principle council decisions are made after democratic discussions have been held between and amongst the members of the council. Appointed officials participate in council sessions including the full council and committee meetings. Once council decisions are made, it is the responsibility of the appointed officials to implement them. In exercising their mandate the appointed officials are guided by professional and technical specifications and principles. But such requirements sometimes contradict political preferences and the councilors can hardly do much to override the experts. This has created friction between the two and the situation is complicated by the fact that the councilors cannot discipline or terminate the services of the appointed officials. The councilors can express their displeasure/dissatisfaction but only the appointing authority can take decisive action against the officials(s) concerned.

Nevertheless, the current structural arrangements require that each local government authority must strive to involve people in the formulation, implementation and evaluation of development projects. In ensuring that people are involved in the management of local government affairs the enabling legislations have provided for the Minister responsible for local governments to carry out the following duties: making sure that local government organs are formed throughout the country; initiate, develop and maintain strategies that will facilitate people's participation in local government affairs; and making sure that local government authorities perform their duties well. These duties have been assigned to the Minister by section 4 of both Acts No.7 and 8 of 1982. In order to carry out his responsibilities the Minister is also empowered by section 168 of Act No.7 and section 70 of Act No. 8 to do anything that will help him to accomplish his tasks.

The Regional Administration act, 1997 also provides for the formation of a Consultative Committee (under section 8 and 9). This committee is assigned the responsibility of advising local government authorities on all matters pertaining to local government. Although the committee is technically supposed to advise, its composition includes people who have executive authority over local governments. Members of the committee include the RC (chairperson), all DCs in the region,

Chairpersons of councils in the region, all District Executive Directors in the region, all MPs of electoral constituencies in the region, all MPs who hail from the region according to article 66 (1) (b) of the Constitution of the URT, and the Regional Administrative Secretary (RAS). As stated above the RC is the proper officer for all district councils in his region, and the DCs deputies in that capacity in their respective districts. The RAS is the principal assistant and chief advisor to the RC, secretary to the Regional Secretariat and head of Civil Service in the region. It is not an exaggeration to say that the Consultative Committee is actually one of the control instruments of the central government over local authorities.

### **1.3. Current Problems and Issues**

As we have noted above, one of the major problems local governments face in Tanzania relates to the institutional and legal framework which regulates relations between the central government and local authorities. The current framework is complex, excessively and self-defeatingly control oriented. In several aspects, there are overlaps and conflicts between major pieces of legislation, and between circulars, standing orders and other regulations derived from them. A glaring example is the legislation introducing "decentralization" in 1972. This piece of legislation was not repealed when local government authorities were reintroduced in 1978 (urban councils) and 1984 (district councils). In actual fact this legislation has been effectively repealed in April after the enactment of the Regional Administration Act, 1997.

It has also been observed (Nyalali Commission, 1992) that from the wording of Articles 145 and 146 of the constitution of the URT, it is quite clear that the major objective of Local Government Authorities is to function as organs of democracy at the grassroots level. The Commission correctly points out that the structure of the local government authorities as it is at present does not allow for this democracy. Therefore there is need for creative governance.

Other observers (Ngware and Chamungwana, 1996) have stressed that fact that the current framework does not allow local government to be autonomous. Autonomy in the sense of being free and to a large extent independent of the central government and in all matters stipulated by law. Central government rhetoric notwithstanding, control of local governments authorities by the central government is employed in many ways including: (i) control through statutory instruments including orders, notices, rules, directives and regulations; (ii) control through requirement of central approval (e.g. the budget, by-laws and new projects); (iii) control through central supervision (e.g. functions of proper officers); (iv) control through appellate and quasi-judicial powers; (v) control over finances; and (vi) control over personnel (hiring, salaries etc).

Local governments also experience critical problems with regard to roles, functions and structures. Up until now all local government authorities have been assigned the same roles, functions and have a common or uniform structure. This arrangement has results in several operational problems for virtually all local government authorities. The problems include (i) continuing mismatch between council tasks and capacities; (ii) limited capacity to deliver services; and (iii) poor and insufficient incentives to rationalize and restructure themselves. One of the reasons which prompted the central government to dissolve the city council relates to this problem. The impact of such decisions are far-reaching and residents of Dar es Salaam, for example, have been denied their democratic right to manage their own affairs through an elected council. The central government decision to do away with the city council is also unconstitutional (ref. Articles 145 and 146).

With reference to governance local government authorities experience four types of problems. First and foremost is the relationship between the political leaders at the national and local level, the people and the councils. Political leaders exercise excessive control over the local authorities such that the latter cannot do anything without first obtaining approval from the former. This brings delays, frustrations and inefficiency in some cases. People are pessimistic about the ability of local government authorities to deliver services and in most cases they hesitate to play their role, e.g. paying taxes in time. Secondly, there is a weak representation at the central government level of the views of the councils. This can only be done through central government officials who are connected with, or work in the councils. And as we observed above, these officials are not accountable to the councils. Thirdly, within the local government authorities there is a problem of distrust and lack of cooperation between elected officials (councilors) and appointed executives (heads of departments and executive directors). This particular problem is serious because it causes not only delays in implementing council decisions but also erodes the credibility of local government authorities. What is dangerous also is the fact that the problem is rarely admitted openly and in public by the two sides. Finally, there is a serious financial and personnel management problems as will be described below.

Local government authorities in Tanzania operate under very severe financial constraints. Underfunding in relation to functions, staff levels, and desired minimum services delivery standards is very significant. With respect to revenues, local authorities have sources that are generally non-bouyant and very difficult to collect. These include development levy, market dues, produce cess, livestock levy and fees. There has also been considerable and unfortunate political interference by the central government agencies in tax collection by the councils. Several other problem exist in this are and they include (i) councils not being able to organize themselves and device equitable revenue collection techniques; (ii) non-existence of a grant system with clear incentives for councils to improve their own revenue collection; (iii) widespread resentment among the public against paying taxes because local government authorities are seen as ineffective and severely affected by corruption; (iv) poor

mobilization and financial management standards; and (v) absence of an institutional mechanism of facilitating rational decisions about the sharing of public revenue sources and funds between the central government and local government authorities.

Local government authorities also suffer in the area of human resource capacity and management. As noted above, a major problem in relation to human resource capacity and management is that most key staff working in the councils are not accountable to them. Directors and heads of departments are accountable either to the Local Government Service Commission or parent ministry. Other important problems in this area include: (i) shortage of staff with the requisite management and financial skills (ii) lack of well trained public sector managers who can provide technical leadership for performance improvement; (iii) meagre or non-existence of local funds for training; and (iv) significant absence or under-representation of women in key posts. In relation to appointing local government staff the Local Government Act, 1992 (Act No.23 of 1992) has empowered local authorities to appoint, control and discipline local government staff, up to GS4 grade. This authority is partial and does not help much in view of the fact that local government authorities have little or no control over finances, revenue and expenditure.

The prevalence of the problems mentioned above suggest several issues including insufficient guidance from the central government which may be the result of limited capacity on the part of the central government agencies to design, develop and implement measures that will help to promote strong local government system. It suggests also that there is unwillingness on the part of the central government to decentralize more powers to local authorities as exemplified by the delay in effecting some of the recommendations contained in the Mtei Commission (1991), the John Max Committee (1991), the Mulokozi Report (1992), the Nyalali Commission (1992), and the Mramba Commission (1994). It is in this context that one can analyse the current attempts to restructure local governments in Tanzania and see whether or not they will contribute to the development of a strong local government system.

## **2.0. DECENTRALIZATION AND REVITALIZATION OF LOCAL GOVERNMENT**

The current problems that local government authorities are facing in Tanzania have been acknowledged by the government. In appreciation of the significance of local governments and the constraints they face from the current arrangements, the government of the URT has adopted the Local Government Reform Agenda, 1996 - 2000 as the basis of restructuring local governments. The initiative has the following vision and objectives: to make local governments autonomous; strong and effective institutions; democratically governed; derive their legitimacy from services to the people; institutions that foster participatory development; reflect local demands and conditions; and conduct activities with transparency and accountability.

As a first step, the National Assembly enacted a law, the Regional Administration Act, 1997 which is "an Act to make provisions for restructuring Regional Administration for the purpose of strengthening and promoting the local government system". The merits and demerits of this Act notwithstanding, there are several important questions that need to be addressed. For example, why were these reform objectives not taken into account when local government authorities were reconstituted in the late 1970s and early 1980s? Secondly, does the government possess the political will and resources to see the reforms through? Thirdly, in whose interest are the reforms being carried out? These questions and others can be answered by at least reviewing the current reform measures and compare them with previous reform initiatives with a view to seeing whether they are really new and different both in the form and content as well as objectives.

J.C. Kilembe (1997) informs us that the current local government reform initiatives, based on the Local Government Reform Agenda 1996 - 2000, is the fifth since local governments were introduced in Tanzania in the 1920s. The first attempt to reform and improve local government was done in 1931 by Sir Donald Cameron (then Governor of Tanganyika) under pressure from the League of Nations. The main thrust of those reforms were to enhance democracy in the councils by making them representative through elected rather than appointed officials. Later in 1947, Creech Jones, the British Secretary of State responsible for the colonies issued a dispatch instructing the colonies to set up a democratic and efficient system of local government, the relevant section of the dispatch read: "I believe that the key to success lies in the development of an efficient and democratic system of local government. I wish to emphasize the words efficient, democratic and local ... I use these words because they seem to me to contain the kernel of the whole matter; local because the system of local government must be close to the common people and their problems; efficient because it must be capable of managing local services in a way which will help to raise the standard of living; and democratic because it must not only find place for the growing class of educated men, but at the same time command the respect and support of the masses of the people" (Humes, 1973).

The second reform attempt was carried out in 1962. The independent government commissioned one Mr. A.W. Kent to study and recommend how to reform and improve local governments. His report contained several recommendations which he advised to be implemented in phases. Some of his recommendations were: (i) strengthening the Ministry of Local Government and employ/appoint a Local Government Advisor; (ii) establish a Unified Local Government Service and Local Government Service Commission; (iii) restructure and improve Local Government Pension Scheme; (iv) formation of a Federation of Association of Local Authorities of Tanganyika; (v) training of councillors and local government staff. Some of these recommendations were implemented but following the promulgation of the Arusha Declaration the country drifted towards central planning and sidelined local governments. And in total disregard of the spirit of the Kent recommendations and role local governments could

play, the government abolished local authorities altogether in 1972.

The third set of reform measures came in the form of Constitutional amendments of 1977. The "decentralisation" initiative of 1972 was found to be deficient in that it did not give the people the power to make decisions on how to manage their local affairs. This problem was taken care of by the amendment to the constitution of the URT in 1977. Articles 145 and 146 underlines the need to create local government authorities that shall exist for the purpose of consolidating and giving more power to the people. These constitutional amendments allowed the reconstitution of local authorities and paved the way for the fourth set of reforms on local governments.

In 1982 the government made a major decision to reintroduce local government authorities. However, this decision was made at a time when the country was facing a serious economic crisis. And we have argued elsewhere (Liviga, 1992, 1993) that local governments were reintroduced in 1984 not so much because the central government wanted to give the people more power but more as a tactical measure to save itself from losing credibility and legitimacy. Nevertheless, the local government system was reconstituted and the preamble to the principle legislation of 1982 stated: "local governments are established to cater as institutions geared and devoted to the pursuance of the meaningful involvement of and participation by the people in the making of decisions on matters affecting or connected with their livelihood and well being at all levels". It further states that local governments are intended "to enable the central government to become more responsive to the needs and wishes of the people either directly or through their representatives" (URT, 1982).

Reading the vision and objectives of the current local government reform initiative together with previous attempts at restructuring local governments in Tanzania, it becomes clear that they are not new in form, content and objectives. This being the case one needs to ask more and specific questions about the rationale of such initiatives and try to identify areas that need further consideration and chart out new strategies to improve local governments in accordance with the requirements of good governance. Firstly, are the reform measures comprehensive enough in terms of coverage of issues as well as suggestions for improvement? For example, isn't there a need to elaborate on the need for local self governance and not only aim at making local governments more autonomous? These are crucial questions because local governments need to be strengthened not primarily to substitute central government efforts or to assist project implementation for central government. The main focus should be a shift in the balance of power between local and central levels of the political system. This is premised on the principle that local governments represent first and foremost a political process aimed at making and ensuring an expansion in the institutional and developmental choices available at the local level. They should not primarily be visualised as implementing arms of supra-local entities.

Secondly, are the reform measures taking into account the need to review local government relations with the regional/district administration? If they do, what issues do they address? Experience has shown that most reform agenda including the current initiatives address themselves to the distinction between regulatory and development functions within administration. Regulatory functions, i.e. police, magistracy, judiciary and land administration, are commonly left out while the focus is mainly on development functions. Yet, experience shows also that the regulatory organs described above have an enormous influence over lives at the local level and in many ways define restrict or disrupt the institutional momentum and growth possibilities of local government bodies. The Regional Administration Act, 1997 has not touched on these matters and, in fact, it has placed the responsibility for such matters squarely on the shoulders of regional and district officials and their representatives at the ward and village levels.

A third important question is to what extent have the reform (measures) agenda addressed the issue of strengthening local government referring to general versus specific powers? This is an important question because one aspect of the feebleness of local government authorities vis-a-vis administration is that the powers and responsibilities of the former are invariably defined in general but vague terms while the powers of the latter are enshrined in specific and precise terms. For example, the general power of a council is to maintain law and order but the specific power in this context lie with the magistracy and the police in terms of powers of arrest, bail and so forth. Any reform initiative that does not include a clarification on this issue and does not assign local government authorities specific powers is more likely to falter.

A fourth question that needs to be addressed is whether the reform initiative tackles the issue of strengthening local government in terms of quality of representation. The current reform agenda objectives indicate that local governments must be "largely autonomous institutions, democratically governed and institutions fostering participatory development". This means that local government authorities will be free to make policy and operational decisions, their leadership chosen through a democratic process and facilitate that participation of the people in planning and executing their development programmes. Whether the goal is autonomous growth of local government bodies or enhanced interface with administration, an associated but not less critical issue is the quality of representation. For example, negative attitudes of the bureaucracy towards local governments is in no small measure fuelled by the negative images bureaucrats hold of elected functionaries. To an extent, such negative images may reflect bureaucratic prejudices but notwithstanding such prejudice, the quality issue demands independent attention.

There are three issues pertaining to quality. The first has to do with existing procedure of election based on simple majority and how well this reflects the popular will. The second issue has to do with screening measures to keep out negative candidates. The third issue goes beyond screening concerns and touches on the more

pro-active concern of improving the quality of choice available to the electorate. The third issue has less to do with any administrative initiative but more to do with civil society initiatives at awareness building, social mobilisation and leadership training. If the objective is to create sustainable institutions of self governance at the local level, it is absolutely necessary to consider changes in the area of quality of representation. Improved quality of representation will also facilitate the realisation of self-determination and self-reliance among the local government authorities which in turn, would meet highly valued needs to the people.

In the current reform initiatives there are certain key issues which have been left out or given little attention. Among the obvious issues are training of local government councillors, streamlining the pension scheme for local government officers and staff, creation of a law reform or evaluation unit, and civic education for all the people. Training was an important aspect in previous attempts to improve performance of local government authorities. It was an aspect given strong recommendation by several commissioned studies and reports including the Kent report of 1931, and the Native Authority (Amendment) Ordinance, 1950. A special school for training local government functionaries was built at Mzumbe, Morogoro and every local government authority in the country contributed to the running of the school. The Mramba Presidential Commission (March 1994) cited, among others, ill educated, poorly paid and poorly motivated personnel as one of the constraints affecting local government performance.

The importance of training cannot be over-emphasized. But equally important is the pension scheme of not only local government employees but also government employees in general. However, there is a great disparity between the amounts local government employees get compared to their counterparts in the civil service. The former get very small amounts and actually half of what they are paid comes from their own contributions through the Local Authorities Pension Fund. Civil servants on the other hand do not make any contributions while they are in service. An attractive pay package and security after retirement are important issues for an efficient and effective local government system.

A well functioning local government system requires also the existence of a mechanism to monitor and review continuously the principal legislation as well as secondary laws, rules, directives, regulations and procedures. It is an established fact in some countries to have a law reform or evaluation unit in the office of the Minister responsible for local government. Local government laws, like all laws are periodically reviewed to see whether they conform with new realities. Such a unit is also responsible for monitoring the performance of local government authorities and suggest measures for improvement on a permanent basis.

It has also been observed (REDET, 1994) that many people are not aware of the roles and functions of local governments. They cannot even name two or three

councillors of their district councils. Some of them stated that they do not follow political and/or government affairs either through the radio, TV, newspapers, even attend public rallies. The REDET survey correctly concluded that the level of civic education is very low in Tanzania. Without a politically conscious public it is meaningless to embark on measures of empowerment. It is crucial therefore that any attempt to reform local governments must be accompanied by concerted efforts at increasing civic awareness.

It is also important to impress upon the central government authorities that local governments cannot be strengthened without decentralising the state. It has been argued that strengthening local governments can only be possible if there is at least a simultaneous decentralization of the state in two important dimensions: the political and economic. According to available literature (Olowu, 1997) there are four major dimensions of state decentralization and these are political, economic, administrative and financial. Political decentralization refers to the opening of the political space to accommodate civil and political liberties, the existence of genuine institutional pluralism, and political competition through free and fair elections. It entails a movement away from a monocentric to a polycentric structure of political power. Political decentralization also incorporates the creation and/or strengthening of institutions for enhancing vertical and horizontal decentralization, or in fact, non-centralization. The latter would include institutions for promoting the separation of powers and accountability of the executive for its actions and inactions to the public bodies, such as the legislature and the courts. Finally, political decentralization refers to the creation and strengthening of institutions designed to promote vertical decentralization of power through local government structures. The objectives of political decentralization are greater citizen participation and higher levels of accountability of the political system to citizens, leading to positive governance norms such as institutional responsiveness and reduction in governmental corruption and waste.

Economic decentralization, on the other hand, refers to reduction of state dominance in the economic domain, the stimulation of economic pluralism through such initiatives as deregulation, privatization, and support of private sector and informal sector growth. The objectives of economic decentralization are higher rates of production, competitiveness, fiscal solvency, and economic diversification. And administrative decentralization refers to the strengthening of field administrative units of the civil service operating in a country. It may also include efforts at capacity building at national and local levels. And financial decentralization refers to, among other things, the transfer of financial resources from the central government to autonomous local agencies. These resources may be transferred directly or through tax powers to enable the decentralized agencies to undertake responsibilities already transferred to them. This may also involve efforts at financial deregulation and deconcentration of financial institutions.

Ideally, all forms of decentralization should accompany a genuine process of democratization including restructuring of local government authorities. The reality, however, is that it is possible to have one without the other. And in that case it is important to start with political and economic decentralization. Available data (Olowu, 1997), indicates that there can be political decentralization without the other three dimensions. Likewise, there can be economic decentralization without the other three dimensions of decentralization. But, it is difficult to have a situation in which financial and administrative decentralization occur without putting political and economic decentralization in place. The current local government restructuring initiatives in Tanzania should involve decentralization encompassing all the four dimensions. Decentralization along only one of the dimensions cannot bring about real local autonomy.

### **3.0. LOCAL GOVERNMENT IN SHINYANGA REGION**

Shinyanga region is one of the 20 mainland regions of Tanzania in the north-west of the country. It has a land area of about 50,781 square kilometres with a population of 2,280,000 people and a population growth rate of 2.9 per year (1988 census). Shinyanga region has six administrative districts each with a district council and one town council. These include Shinyanga Urban, Shinyanga Rural, Bariadi, Bukommbe, Kahama, Maswa and Meatu. The main economic activities for Shinyanga region include agriculture, livestock and mining. Agriculture and livestock are adversely affected by unreliable rainfall averaging only 900 mm.

#### **3.1. Composition and Structure of the Councils**

The councils have a uniform structure for the whole country. A chairman elected from among the councilors presides over full council meetings. Each council has five seats reserved for women. Women can also stand for election and there are a few who managed to get in the councils through the electoral process. The number of councilors in the districts vary according to the number of wards as follows: Bariadi 33, Bukombe 16, Kahama 34, Maswa 24, Meatu 24, Shinyanga Urban 18 and Shinyanga Rural 23.

In each ward there is a Ward Executive Committee (WDC) which is composed of representatives from the villages as follows: all village executives officers (VEO), all village chairmen, heads of religious institutions, heads of government departments, head teachers of primary schools, councillor and the Ward Executive Officer (WEO) who is also its chair. The WEO and VEOs are central government employees. These together with the other government officials sometimes outnumber the elected representatives in the WDC. The WEO is the administrative link between the district and the villages and the WDC is an important local government institution in the chain.

However its composition makes it more a control agent rather than an organ for people's participation.

At the village level there is the village council and if the village has two or more sub-village there will be a corresponding number of sub-village councils. The village council is normally composed of 25 members and these are divided into five committees. Each of the sub-village councils also have 25 members who are grouped into three committees and a "Baraza la Wazee" i.e. Elders Council. Parallel to the council/government there is in most of the villages the traditional defense groups Basalama or Sungusungu. These traditional defense groups first appeared in the lake zone regions of Mwanza, Shinyanga, Mara and Tabora in the early 1980s. They were formed to take care of the problem of cattle rustling which had reached very dangerous proportions because the law enforcement agencies of the state had failed to contain the situation. Sungusungu have a military structure with a chair, secretary and commander at the village level and, field commanders for each sub-village.

### **3.2. People's Perception and Attitudes Towards Government:**

Information and data on the following notes were gathered using various techniques including individual interviews with relevant officials such as the Regional Local Government Officer, District Council Chairpersons, Councillors, DEDs, and District Council Treasurers; focus group discussions were held with members of village governments; meetings with select members of the councils; as well as reference to documents. The schedule of meetings, the interviews and names of people involved in the discussions are shown on appendix 2. Some data were also obtained from the village reports compiled by eight teams which had extensive and focused discussions with the villagers for a period of three weeks in the seven districts of Shinyanga region.

In general terms people have mixed feelings about government in the villages. They acknowledge the need to have a strong and responsible government. They appreciate authority and desire to have an institution to turn to in times of need. They also understand the need for their participation in the management of government affairs at the village level. It is in this spirit that they elected their representatives to the villages councils and those of sub-villages. On the other hand, however, there is a strong sense of distrust and disappointment with both the central and local government authorities. With respect to the central government most people expressed dissatisfaction in the manner they are treated. One area in which the people expressed dissatisfaction relates to official visits to their villages. The people complained for example that neither their DC nor MPs have ever visited them since the last general election. The second area in which people expressed dissatisfaction is the government's inability to protect life and property. This problem led to the creation and continued existence of Sungusungu.

The third problem which the people complained bitterly about is corruption by government officials especially in the health sector. It was reported that hospital services were available only to those who could pay money to doctors, nurses, administrators and even guards! Cost sharing is acceptable but it should not mean bribing one's way to get medical services. The fourth problem the people complained bitterly against the central government is its handling of compensation to villagers. For example in Nhelegan village several people have not been compensated for loss of property and farmland as a result of the government taking land for constructing a military camp. In the same village people complain against land grabbing without compensation by a branch of the Moshi Cooperative College located at Kizumbi. The government has not come to the aid of the villagers despite several pleas for help.

Another area where the people have serious reservations about the central government is mismanagement and poor distribution of relief food for famine victims. Generally the whole of Shinyanga region experience drought conditions and crop harvests are poor, There is always need for relief food from the government. The problem with the government is that it is slow in delivering food relief to the victims of famine. And for 1997 there is no relief food supplied as yet.

The local government authorities do not fare any better either. They are blamed for a number of problems which have led many people to lose faith in them as well. One of the most commonly mentioned problems is misuse of tax money by local government officials. This problem was acknowledged by the officials and the District Treasurer for Bariadi confirmed that it exists and some officials have been prosecuted and jailed. He also described how some of the officials steal people 's tax money. He described a phenomenon called "carbon slipping" where the revenue collector would issue a receipt for a certain amount, for example Tshs.4000 for development levy. The collector would then proceed to record the transaction in the official books indicating for example the some of Tshs.1500 for bicycle sticker. In this case the source will change, the date of receipt will change, the name of the payer will change and so is the amount to be deposited in the council coffers. This kind of theft and misuse of tax payers money is said to be very difficult to detect and auditors cannot possibly know.

Another example that was given of dubious spending by local government official relates to contributions people are forced to make. It was stated in Kahama for example that when the President visited the dsitric in August, 1997 each ward was told to contribute Tshs.60,000/= and the District Council was to contribute Tshs.500,000/=. The total sum involved is huge considering that Kahama has 34 wards. People were wondering why the government had directed that these contributions be made while those for whom the money was meant were given per diems and travelling allowances and other benefits. There were also complaints in general that the people do not see what is being done with the tax money they pay.

They observed for example that every year they pay money for each head of cattle they own. However, they again pay money when they go to treat their cattle at the dips. They also pay for the medicines when their cattle catch diseases like the foot and mouth disease which is very common. The people expected the government officials to do something about this problem and spare them the trouble of paying every time they go for certain services.

In the PPA exercises conducted in eight villages in Shinyanga region members of the villages were asked to rank and explain their relations with various institutions located in their villages. Using a venn diagram for each village the people's views were recorded precisely as they themselves indicated. The venn diagrams were drawn together with the villagers and in Matongo village, for example, it came out clearly from the venn diagram that institutions such as the village government, Dagashida and Sungusungu which are traditional institutions, interact more closely with the villagers than the central government institutions including the ministries of Agriculture, Education and Health. Since the traditional institutions interact more with the villagers they were (i.e., the institutions) put in the centre of the circle as against the government institutions which were put on the periphery or outside the circle. This pattern of responses from the villagers is repeated in all the eight villages as could be seen from their respective venn diagrams (see appendix 3 i - viii).

### **3.3 Status and Functions of Local Government Authorities**

As stated above government institutions and local government authorities in particular do not enjoy the type of respect and prestige enjoyed, for example, by Sungusungu. Sungusungu are generally very effective and are seen to be fair and dispense justice openly. They are obeyed more than the people respond to formal government orders. This apparent effectiveness of Sungusungu emanates from a number of factors. First, the government's inability to contain the initial problem of cattle rustling which led to the formation of the traditional defense groups. Secondly, the people have a feeling and sense of responsibility towards Sungusungu because it belongs to them, they created it, they drew its rules and they agreed on how it was going to operate as an institution. Thirdly, as a military sort of organization Sungusungu cuts across party and ideological lines. It serves all the people without discrimination. It is therefore very close to the people. Although sungusungu use unorthodox methods to apprehend suspects and punish them, methods which contradict both the letter and spirit of human rights, it still is very much supported by the people.

This particular problem of condoning human rights abuse has brought a serious conflict between organs of the state (the police) and sungusungu on the one hand, and sungusungu and the local government authorities, e.g. the village council on the other hand. With respect to the conflict between sungusungu and the police the former

always finds themselves in trouble once the victims of their brand of justice report to the police. Both the police and sungusungu are supposed to complement each other as far as peace keeping is concerned. The problem arises when sungusungu find themselves in the wrong side of the law in respect of what to them was a justifiable cause. There is also a problem between sungusungu and the village council. Officially and technically sungusungu have been incorporated into the local government structure by being made part and parcel of the village council's defence and security committee. The sungusungu village chair, secretary and commander sit in the defense and security committee. When they carry out their operations they do so on behalf of the village government. But because sungusungu use unacceptable methods of punishment, the village government does not come to the aid of those who are arrested by the police. This brings another problem - the people do not understand on whose behalf the village government exists. They also do not understand why the police who have failed to do their job come after them. The end result of all this is loss of confidence on the government on the part of the people. Again this creates another problem in that local government (i.e. village council) decisions are not taken seriously by the people and implementation of the same is problematic.

It can also be stated that local government authorities are weak and ineffective for other reasons as well. One such reason is the fact that the councils are very weak financially. They are heavily dependent on outside sources of funding to the extent that they can do very little on their own. For example Kahama District Council has earmarked to spend a total of Tshs.2,564,425,970 for 1997 financial year. Only Tshs.429,833,000 will come from own sources and the rest, i.e. Tshs.1,432,675,970 will come from the central government as subvention and Tshs.671,917,000 from donors. In other words Kahama District Council will only contribute about 16% of the budget. A second problem with the councils is rampant theft and misuse of public funds. As noted above theft is done through various tactics including "carbon slipping", inflating prices, extended meetings to draw more allowances and unvouched expenditure (see appendix 4 a, b, c, d and e). Inflating prices was widely reported in Bariadi District where it is done when representatives of wards receive cheques from the District Treasurer for projects planned to be carried out in the wards and villages.

A third problem constraining local government effectiveness is poor relationship between higher authorities and the district councils and lower organs. There are several aspects to this problem (i) There are more than one source of authority for local government functionaries. They receive orders in the form of budget guidelines from the Treasury, for example, and these may be in contradiction with orders they receive from the Prime Minister's Office or the Minister responsible for local government. Conflicting orders or directives imply time loss in terms of space used to seek clarification and harmonization. (ii) At the regional and district levels, RCs, and DCs also interfere with local government authorities. Directives from the RC, for example, are taken very seriously by the district councils because the RC is the Proper Officer for the councils. However such directives sometimes derail decisions already

taken by the councils. It was reported in Bariadi, for example, that the District Council had decided to charge Tshs.2000 as development levy for 1996. The RC directed that the amount be raised to Tshs.3000. The decision to charge Tshs.2000 was already announced by the council and people had begun to pay when the RC intervened. The RC stood his guard and threatened not to pass the budget but upon further discussion between the council and the RC, it was agreed to defer the RC's decision to 1997. (iii) There is also a rift between councilors and appointed officials of the councils. These two camps do not trust each other although both would not admit so in public. There is so much tension between the two that some decisions are made by the executives against the will of the councilors. The councilors cannot override such decisions because in some cases they are made on technical grounds. Most contentious issues relate to the budget and allowances. Such conflicts delay implementation of council decisions to the detriment of development efforts in the districts.

Related to the third problem above is the fact that appointed council officials do not have to report to the councilors. They are accountable to the appointing authority which is either the President or the Minister responsible for local governments. In this case there is a degree of arrogance portrayed by the appointed officials and this does not go down well with the councilors. On the other hand the councilors feel let down by the appointed officials because they have to explain decisions of the council to their electorate, decisions they have not endorsed for that matter. Also the councilors complain that they cannot discipline any of the appointed officials even when it is obvious that one have seriously breached the code of conduct. This uneasy relationship complicates the implementation process with respect to council decisions. For example in Bariadi it was recommended by the executives and supported by the RC (i.e. the Proper Officer) that if the council was to employ people it should employ only those who had finished form IV and/or above and over thirty years of age. The councilors did not accept this and instead they said they could employ std.7 leavers if they could perform well the duties they were assigned. The councilors argued further that ex-form IV graduates are few in Bariadi and therefore employment criteria could be lowered to accommodate those available. Reaching consensus took time and employment of ex-form IV graduates was adopted with insistence from the RC.

Another serious problem local government authorities face in the districts is failure to monitor closely and control Village Executive Officers (VEOs). It was submitted in Bariadi and Kahama that VEOs are left to work on their own and are rarely monitored either by the Ward Executive Officers or officials from the district headquarters. The VEOs and the WEOs are given broad guidelines to follow and some instructions when specific tasks are to be performed. But lack of close supervision allows the VEOs to do things they would otherwise not do including, but not limited to, submitting false statistical information, e.g. number of heads of cattle owned by an individual. Such acts for example deny the councils revenue they would have

collected had information been correct.

There is also a serious problem with regard to councillors not fulfilling their obligations. Full council decisions, for example, are not communicated to the people in time and in detail. We observed in Kahama for example that many villagers did not know that their council had a budget let alone how much it was going to spend and on what items. It was noted further that the councillors in Kahama would only attend meetings called by the District Executive Director (DED) if they would be paid allowances. Likewise the councillors would not go out to their electorates and address public meetings unless they are paid. What this amounts to, in the final analysis, is that the people do not get to know what their council has decided. They also do not get the opportunity to meet their councillors and ask them whatever questions they have. It was noted in Kahama that the people were not against paying taxes as such but they needed explanation as to how their money was being spent. Because of the problem stated above this information is unavailable to them. In Malunga and Mwendakulima villages, for example, the people were surprised that they only contribute 16% to their council's revenue and they agreed that sometimes they demand services out of proportion with what their efforts can accomplish.

Local government authorities also face another set of problems all related to administration of its activities and finance. One of the serious problems has been occasioned by retrenchment. This exercise was done in two phases with phase one removing excess labour, poor performers, absentees and generally those who were a burden to the councils. Phase two involved pruning excess labour but mostly those who were unskilled. There was also a promise that those who remained in office would then be paid better and consequently improve performance in terms of both efficiency and effectiveness. Phase one was carried out in October 1996 and phase two was carried out in April 1997. When the exercise was completed none of the expectations materialized. There is no substantial pay rise for those left behind, there is no improvement in performance and morale is down. This has seriously affected local government capacity to deliver services not only in the sectors of health, water, sanitation, education or issuing trading licences, but even getting a file from the registry. For three solid weeks the author of this report could not get data on estimates of revenue for all the councils in Shinyanga, actual amounts collected, and actual expenditure from the office of the Regional Local Government Officer. The information required is actually made available to the office when budget estimates are discussed and passed at the region.

A second problem relates to revenue collection and in this case there are several aspects to it. (i) There is noncompliance on the part of the people for the simple (?) reason that they do not see the impact of their paying taxes. However, in some cases there is a genuine problem of poverty such that the people have no money to pay taxes. But there is also rampant tax evasion by the people because there is no strong deterrence for tax evaders. They can only be jailed for three months if they are

caught and fail to pay the principal amount plus 50% surcharge. (ii) There is also a problem with the collection system in which there are several people involved. Revenue is collected by WEOs, VEOs, Village Chairpersons and sub-village chairpersons. Additionally revenue is collected by central government representatives (i.e. Tanzania Revenue Authority people). In the case of the former the problem is dishonesty in that they submit false data or information as mentioned above and the phenomenon of "carbon slipping". They also sometimes do not go out and ask people to pay. In the case of the latter the problem is that the central government takes too long to remit the funds back to the districts. There is also no agreed formula for sharing revenue between the central government and local authorities. (iii) Local government authorities have been assigned to collect revenue from the most difficult sources compared to those of the central government. These sources were listed as development levy, livestock fees, and fines. It was claimed that given an opportunity people would avoid to pay these taxes.

A third problem relates to personnel and it is about level of education and capacity to understand and handle issues of government administration. It was observed that most councillors are primary school graduates, that there are very few secondary school graduates as well as university graduates, mostly the MPs. In this situation there are several issues which the councillors cannot understand or handle because of their limited academic status. Those issues, e.g, the technical aspects of the budget are mostly handled by the council (appointed) officials who are actually heads of departments. Some councillors therefore need to be trained and this requires money which the councils do not have. Most council budgets show that Tshs.2,000,000 is set aside for training and seminars, but given the sizes of the councils this amount is inadequate.

There is also the problem of size of the districts both in terms of area and population. Recently Kahama was split into two districts, Kahama and Bukombe. Some time back Maswa was divided into three district of Maswa, Bariadi and Meatu. The size in terms of area makes supervision difficult especially when the officials have no appropriate facilities. It also takes too much time to move from one place to another given the poor state of the roads. Population is a problem only in so far as the councils fail to deliver social services in the right quantities and quality.

#### **4.0. WHAT IS TO BE DONE?**

There are several issues which one can take note of given the trend described above. First, it is obvious that the current structure of local government institutions is not working to promote self-government at the grassroots level. It does not promote participation especially beyond the village. The current structure of local government organs at the village and ward levels show people are represented, but those who make decisions at the ward level, for example, are mostly government

bureaucrats rather than representatives of the people.

Secondly, it is clear from the discussion of the relationship between local government institutions and the central government agencies that it is the latter who have the upper hand in decision making concerning local issues including the budget for the councils as well as rates for various taxes. It is also clear that the people do not trust both central government agencies and local government officials. The people lack information about operations of their councils and particularly how their tax money is being used.

Thirdly, and related to the above, the people look more to traditional defence groups - sungusungu - for all matters relating to defense and security. Sungusungu is more powerful than the local government institutions especially at the village and sub-village level. There is, in other words, two parallel institutions which compete for the loyalty of the people. Sungusungu is able to capture the support of the people but it is a fact that only those with property benefit more than the poor. It is important to note that sungusungu was formed to protect life and property and especially cattle.

Fourthly, local government institutions and agencies of the central government have little credibility at the grassroots. There are several reasons for this situation: (i) Organs of the state have failed to dispense justice fairly and for sometime they have not been able to protect people's lives and property. (ii) Government employees have not behaved in a manner that can instil confidence in the hearts of the people. Theft, misuse of public funds and corruption have been order of the day. (iii) There is no effort to explain to the people what local government institutions mean to them, their purpose, functions assigned to them, and more importantly the need for the people to participate in those institutions.

Fifthly, local government authorities are weak financially, administratively, politically and are not in a position to discharge their obligations effectively and efficiently. Potentially, the whole of Shinyanga region is rich and with proper planning and diligent execution of development plans, including honesty in revenue collection there is no reason why the councils should not improve their performance.

Sixth, the apparent ineffectiveness of local government institutions at the grassroots emanates from several problems: (i) the financial weakness mentioned above, (ii) interference and conflicting directives from higher authorities including the Proper Officer (RC), Treasury, PMO and sometimes the district authorities, (iii) general lack of civic education among the people and inability of the councillors to discharge their obligations, (iv) distrust between elected and appointed officials of the councils and particularly the fact that this conflict is not admitted in public, (v) the fact that the current local government structure (decentralization) has given more clout to the regional and district administration, and (vi) the existence of an alternative institution sungusungu - which takes care of not only law and order but also other administrative

and legal functions like arbitration and mobilization for self help activities in the villages.

#### **4.1. Revitalising local government authorities - national level**

In accordance with the principles of good governance, the state must create a conducive political and legal environment for local government to operate. It is an acknowledged fact that governance includes the state, but transcends it by taking in the private sector and civil society. It is also in this spirit that the government should create a conducive environment for local governments to facilitate political and social interaction. Local governments must therefore be empowered to mobilize people at the grassroot level to participate in economic, social and political activities. To be meaningful, institutions for the tasks stated above local governments have to be empowered to exercise economic and administrative authority in the management of their activities at the local level. In view of the problems mentioned above, local governments will not be able to perform effectively and efficiently in Tanzania unless there is a revolution in the legal and institutional framework defining the functions of local authorities and their relations with higher levels of authority in the political system.

The revolution in the legal and institutional framework must be deliberate and backed by the relevant constitutional clauses safeguarding not only the existence of local government authorities but also their independence and autonomy. In carrying out this revolution, the best way to start is to revisit the principal legislations and all other laws or regulations affecting or connected with the operation of local government authorities. The main objective should not be to harmonize contradicting clauses, directives, regulations, or guidelines which inhibit local government independence and autonomy. The aim must be to identify all the possible areas causing the legal and institutional problems to local government authorities. The next step has to involve the putting together of all the provisions of the different local government legislations. This implies that the current Acts on local governments must be repealed and a new composite Act drafted and enacted.

The new principal legislation should state, among other things, (i) that no authority (office or person) other than amendment to the constitution should be allowed in any way, to temper with, the operations of local government authorities; (ii) that there shall be independent and autonomous local government authorities established for the purpose of consolidating and giving more power to the people; (iii) that the local governments so established should ensure there is a real shift in the balance of power between central and local levels of the political system; (iv) that to ensure such a shift of the balance of power takes place, local governments should be constituted and assigned with roles and functions not in general but specific terms and, not only development functions but also regulatory functions as well. In practical terms this would mean, for example, local government authorities controlling their own

police force, primary and district courts, and administration of land (surveying and allocation of plots).

The review of the existing principal legislations and all other laws that relate to local government operations should also aim at creating a new political and administrative framework for local government authorities. The current practice whereby district councils are assigned the same area with political/administrative district should be abandoned. A local government authority could cover two or more administrative districts. A number of criteria may be used in demarcation process and these may include, but not limited to (i) size in terms of area and population; (ii) financial resources and capacity to manage local government functions and responsibilities; (iii) endorsement by the people that they accept that they are responsible for their own development including managing local government affairs in their designated area; and (iv) that the central government undertakes to promote, protect and guarantee independence and autonomy of local government authorities. In practical terms this would mean reorganizing the political/administrative arrangements (units called districts) to give priority to people's development socially and economically. Emphasis should not be on politics for purposes of control by the center over local communities.

The current system whereby the central government exercises unlimited control over local government authorities should be avoided altogether. There should be no provision in the new (and composite) principal act which gives the central government the pretext or legal basis to interfere with local government operations or give orders, notices, issue rules, directives and regulations for the purpose of exercising control over local authorities. Authority to approve such things as the budget, by-laws or new projects should be vested in the councils themselves. And in case of conflict of interests between local government authorities and any other legal entity, such cases should be referred to ordinary courts of law. The central government should in no way get involved either through the appellate and quasi-judicial powers or even the "proper office" system.

A review of local government legislation must be geared to solving problems that affect local government performance. There are several sets of problems in this regard. First and foremost there is need to redefine local government roles and functions. The redefinition should also be accompanied by a revision of the local government structures. It is inappropriate to assign the same roles, functions and organizational structure for all local government authorities. Local government authorities differ in size (in terms of area and population), resource endowment (natural and human), capacity to manage local government affairs, etc. These issues should therefore be taken into account when assigning roles and functions to local government authorities. An ideal situation would be to allow local government authorities to identify roles they can play and functions they can perform. In this way there will be minimal problems in relation to mismatch between council tasks and

capacity, quality of social services delivered, economic infrastructure and ability to adjust to changing circumstances.

Secondly, local governments need to be left free to manage personnel matters. The current practice where local government officers and staff are responsible and accountable to three different authorities must be scrapped. Local government functionaries at all levels should be recruited and paid by the respective local government authorities. This will go a long way in solving problems related to discipline, distrust between and among the different groups (grades), morale among staff, pay structure, accountability, loyalty and cooperation between elected officials and appointed functionaries. An attractive pay package, training scheme/arrangement, and security of tenure would also help to alleviate such problems as shortage of staff with management and financial skills, public sector managers to provide technical leadership for performance improvement, and funds for training. An institution that has only partial control of its workforce cannot be expected to perform at the same level like one that controls fully its human resources.

Thirdly, local government performance is dependent on sound financial base. The centrality of financial resources cannot be over-emphasized. Provision of social services and economic infrastructure requires that financial constraints be kept at the minimum. And for local governments to discharge their functions well they need stable, reliable and bouyant sources of revenue. In the Tanzanian context this implies several things. To begin with there must be a deliberate decision to provide local governments with the legal power to collect revenue from other sources than those they now depend on. It also means having a formula for revenue sharing between local government authorities and the central government. This formula must be provided for in the principal local government legislation. The principal legislation should state categorically that there should not be political interference in the collection of revenue by central government tax agencies over local government authorities.

In addition to these measures there are also other important issues to consider especially in the area of financial management. It is necessary, for example, to institute a new system in managing local government finances to avoid current problems of theft, misuse of funds, corruption and improper accounting procedures. The report of the Controller and Auditor General (Appendix 4) shows that these problems do not only waste public resources but also reduce local government capacity in social service delivery. What should also be put in effect is a new system and procedure that puts to task those found responsible for financial mismanagement. It is no exaggeration that most officers and staff in local government authorities go free even after probe commissions have found them responsible for financial mismanagement and losses.

Deliberate efforts must also be made in respect of mobilization and financial

management standards. For the former the immediate problem to be solved is public ignorance or resistance to pay taxes. People must be made aware that they cannot expect to be provided with social amenities without paying for them. Under the current economic arrangements (liberalisation/privatization) there is no way the people can avoid to pay for the services they need for their well-being. It is essential therefore that both elected and appointed local government functionaries should embark on a mobilization drive to get the people to fulfill their obligations. Financial management standards may be improved through training of the accounts personnel, strict adherence to financial management procedures, constant and timely auditing, and disciplining those found to be responsible for breaching regulations.

For local governments to perform their functions well they need to have highly qualified people to hold office. This applies to both elected and appointed functionaries. The current practice does not require strict compliance with certain qualifications for the functionaries to hold office. This is more the case with elected functionaries than their appointed counterparts. Because of this problem there are conflicts between the two camps and in the final analysis it is local governments and the people who suffer. Local government authorities lose credibility because they cannot deliver services and the people suffer because they cannot be availed with social services. To ensure that local government authorities get people with necessary qualifications it is necessary to demand that aspirants meet certain minimum standards. This may discriminate some people but for the sake of efficiency and effectiveness it is a necessary discrimination. It can be stated for example that the minimum academic requirement for aspirants for the post of councillor should be high school (form six and above) certificate. Such requirements can be extended to cover all posts (political and other professions) in the local government authorities.

It has been common practise for government employees both for the central government and local authorities to refuse to go and work in rural areas. This has been the case in respect of Mtwara, Lindi and Rukwa regions. One major reason for this habit is that the said regions, and rural areas for that matter, are not easily accessible from the other parts of the country. Means of communication especially roads are extremely poor and this is true for Shinyanga as is the case of Mtwara and Lindi regions. To attract educated and well qualified people to go and work in the rural areas and in regions such as Shinyanga, Mtwara, Lindi and Rukwa, for example, the government can take deliberate action to invest in economic and social infrastructure such that roads are passable throughout the year, and social services such as education, water, health and sanitary conditions are improved. Improved power supply, especially electricity, would help substantially not only in attracting people to work in the rural areas but also curb the rural to urban migration problem.

#### **4.2 Restructuring local governments in Shinyanga**

The recommendations outlined above which aim at improving local government performance at the national level are also relevant for local governments in Shinyanga region. Local government authorities in Shinyanga are part and parcel of the national system. Changes to the former affect performance of the latter and the reverse also holds true. There are however specific problems that constrain local government performance in Shinyanga region and these require local action. There are several problem areas which can be summarized as follows: (i) local government image, status and functions; (ii) relative powers and relations between elected and appointed officials; (iii) budgeting and revenue collection; (iv) relations between local government officials, the police and sungusungu; (v) managing local government personnel; (vi) civic education, mobilisation and participation; (vii) the role of community based organisations; and (viii) good governance.

### **Local government image, status and functions**

The problem with regard to local government image, status and functions is that people have no confidence in the authorities because they have failed to "deliver the goods", i.e. maintain law and order, create an enabling environment for individual initiative and provide social services and economic infrastructure. Local government authorities are also accused of being corrupt and generally not taking care of interests of the people in their areas of jurisdiction. There is therefore need for local government authorities to ensure that they play an active role in protecting people's lives and property. They have to uphold the rule of law and that they should dispense justice openly and fairly. Local government authorities need also to act decisively to combat corruption, theft and misuse of not only public funds but also authority. Those responsible for such ills must be dealt with without delay, discrimination and with transparency.

### **Relative powers and relations between elected and appointed officials**

The basic problem in this regard is distrust and lack of cooperation between the two groups. There is also the fact that appointed officials are relatively more powerful than the elected officials. To complicate matters, the appointed officials are not easily disciplined by the councillors. This problem has to be solved if local government authorities want to be effective and spearhead development in their respective areas of jurisdiction.

It is also a fact that local government authorities in Shinyanga experience a growing mismatch between their responsibilities and the resources at their disposal. While it is true that there is nothing they can do to redefine their functions, roles and responsibilities, it is equally true that they can review their plans, priorities and schedule of activities so as to implement only those activities which they have

capacity to carry out. In the long run they will influence decisions at the national level with respect to division of functions and responsibilities between the local authorities and the central government. In order to be able to do this local authorities must improve their image and status. They have to strive to capture the loyalty and support of the people through delivery of services, as well as maintenance of law and order, peace and harmony.

It is also necessary for local authorities to accept the fact that the two main groups of officials in these institutions have problems and do something about those problems. Full council seminars should be conducted to consider, among other things, how to improve relations between various groups of officers and staff; how to improve performance of local government authorities; strategies to improve revenue generation and collection; review planning, budgeting, accounting procedures and expenditure and how to gainfully use sungusungu and the police in maintaining law and order.

### **Budgeting and revenue collection**

There are many problems in these two areas but the most critical include the fact that local authorities have no independent budgets as they depend heavily on central government subventions; they don't collect enough revenue partly because they have been allocated sources which are non-buoyant and very difficult to collect from; and also the fact that theft, misuse of funds, improper accounting procedures, corruption, and poor supervision are rampant. It is essential therefore that local authorities can take action to alleviate these problems. Some of the measures the authorities can take include: (i) identifying possible new sources of revenue and pass by-laws to formally endorse the use of those new sources; (ii) improve revenue collection by ensuring proper statistics are available, proper accounting procedures are used, fewer people than there are at present are involved in the process, proper incentives are given to those involved in the process, the public is mobilized and informed about the necessity of paying taxes and other dues; (iii) proper legal action against anybody the authorities have reasonable doubt to be involved or responsible for theft, misuse of public funds, corruption and abuse of office; (iv) institute acceptable and upto-date financial management techniques including performance auditing to ensure proper use of budgeted funds and to minimise pilferage; (v) to follow proper bookkeeping procedures and close the books of account in time ready for external auditing at the end of every financial year; and (vi) implement recommendations and other relevant steps suggested or contained in the report of the Controller and Auditor General and other auditors.

Local government authorities can also improve their budgets and revenue collection by employing officers and staff with the necessary skills and qualifications. Training staff already employed and giving the necessary exposure to new procedures, techniques and technology may also assist in improving their capacity. It is also

necessary that local government authorities must abide by their budgets and implement only those programmes or projects that have been authorized. Some of these measures have been tried in Bariadi and Kahama and results are encouraging. At least the authorities are seen to be doing something and the people get satisfaction that the council is there for them.

In Bariadi the district council decided to allow each ward to retain 30% of the revenue collected from the wards to be used for projects approved by the wards themselves. The council also decided to give incentives either cash or some other material objects such as bicycles to revenue collectors who surpass targets. This has greatly improved the image of the council in terms of spending tax payer's money. And in the opinion of the District Treasurer, such decisions have also helped in building confidence among the people and mobilising them to pay taxes has become easier. In places where people feel there are benefits to be enjoyed they easily participate in activities which improve their livelihoods. It is this kind of understanding, for example, that has facilitated the completion of several projects including secondary schools built in Kilimanjaro, Iringa, Arusha and Mbeya regions.

### **Relations between local government officials, the police and sungusungu**

The main problem with respect to poor relations between local government officials and the central government agencies like the police is the effect such relations have on the credibility and legitimacy of local authorities. At present people have little confidence in local government authorities and to some extent the central government itself. In this situation local government authorities have to improve their relations with central government agencies in their areas of jurisdiction. Because there is a specific problem between sungusungu and the police, and within the local authorities sungusungu enjoy better respect than local government officials the following can be done : (i) a joint training or seminar of representatives of the police force and sungusungu in which the latter get an opportunity to understand the rules pertaining to arrest, prosecution, sentencing and safeguarding human rights and the role of civil defence units in times of peace and war; (ii) to elaborate the legal basis for existence, role and responsibility of civil defence organisations; (iii) to review the organisation structure with a view to removing competition between the two parallel institutions (sungusungu and the village council) at the village level and promote cooperation.

### **Managing local government personnel**

Local government authorities have serious problems with respect to personnel. First, most people working with the authorities are not specialists with local government affairs, and even those who have expertise and experience their morale and commitment is weak. Secondly, local government authorities have few qualified

people in the technical departments like accounting, planning, finance, agriculture and livestock, natural resources, water, education, health etc. Thirdly, there is no joint training scheme for all the officers and staff because they are reporting to different appointing authorities. Promotion criteria, allowances and privileges also differ between the various groups. Motivation and morale are difficult to maintain as a result efficiency and effectiveness are minimal. Fourthly, there is insufficient supervision by top officials of the lower level personnel especially at the ward and village levels. Also local government authorities suffer from discontinuity as a result of frequent transfer of technical staff.

Given this scenario local government authorities can do the following: (i) establish a system or procedure whereby only qualified people and with specific attributes needed by local authorities are employed; (ii) embark on a systematic training of local government officers and staff including the councillors; (iii) strive to raise revenue collection (as suggested above) so as to enable the raising of the amount of money allocated for training from the current levels to new ones; (iv) improve supervision and coordination of activities of lower level officers especially at the ward and village levels; (v) lobby the central government to allow local government authorities to employ all their officers and staff and when absolutely necessary ask to be loaned experts from the center; (vi) streamline the pay package for local government employees and improve the pension scheme for all the people working for local government authorities.

### **Civic education, mobilization and participation**

There is a general lack of information among people about local government and what they stand for. This lack of information is particularly acute in respect of who really controls local government authorities between the people and the central government. This information gap translates into such acts as resistance to pay taxes, to participate in local government initiated self-help projects, and seeking alternative institutions (e.g. sungusungu) to turn to in times of need for external authority. As it came out in Kahama some villagers do not even know that their district council has a budget to which they have to contribute. It is also out of such ignorance that people demand services out of proportion with the capacity of their council to deliver. Consequently, local authorities are sometimes blamed for things which they have no power to deal with.

In view of this local government authorities in Shinyanga could embark on a civic education drive to enlighten the people. Councillors can do this campaign in their scheduled visits to their respective wards. MPs, who are also councillors in their respective constituencies can use their influence and help local government authorities in the civic education programme. There is need to tell the people their constitutional rights as well as obligations with respect to local governments affairs. Without

carrying out a systematic mobilization initiative people will not be able to participate actively and effectively in the local governance.

### **The role of community based organizations**

There are several community based organizations (CBOs) in Shinyanga region but very few, including sungusungu, are actively involved in the managing of local government affairs. Ordinarily people would channel their demands on local authorities through such organizations and the local authorities would also benefit by involving the people using the services of CBOs. This is not the case at present partly because of the general state of ignorance about local government referred to above and the fact that local authorities themselves have done nothing to solicit the involvement of CBOs. The problem is even bigger when we take gender issues into the equation. Women participation in local government is minimal and this is so despite the fact that the local authorities have funds earmarked for women groups. There is however great enthusiasm for people to participate in donor funded projects partly because the donors emphasize and actually demand the involvement of the target population in various stages of implementation.

It is pertinent therefore that local authorities should open up and involve people through CBOs and especially women groups in managing local government affairs. A special programme may be formulated to make sure that council programmes and projects are debated by CBOs and other stakeholders before they are submitted to the relevant departments or committees for endorsement. The current organization structure, planing process and procedures and inter-organizational relations do not provide for such an input. The people, for example, hardly participate in the formulation of the budget apart from expressing their needs and demands.

### **Good governance**

Local government authorities are in essence institutions for local governance. To be meaningful institutions for the intended objectives they have to involve the people in the various functions they perform. Local authorities need also to be transparent and accountable to the people. These attributes of good governance are not yet in place and in most authorities decisions are made by the officers and staff. As noted above there is very little participation by the people beyond the ward level. One possible decision that local government authorities can take to solve these problems is to advertise full council sessions and invite people to attend and listen to the debates. Other measures may involve publicizing council decisions in such a way people get attracted to participate in the decision making process. Local government officials may apply strategies and methods such as PPA or PRA to get the people actively involved in making decisions which affect their lives.

## CONCLUSION

The importance of local governments cannot be over emphasized. It is also obvious that restructuring of local government is essential to make them more autonomous, strong and effective institutions, democratically governed, derive their legitimacy from services to the people, institutions that foster participatory development, reflect local demands and conditions, and conduct their affairs with transparency and accountability. Unfortunately, local government reform initiatives in Tanzania have always come from the top. People at the grassroots have had little or no input at all to the process. This has been the case partly because the top has been reluctant to devolve authority to lower level and to autonomous agencies. Ignorance among the people has also contributed to the continued monopoly of power by the center. Although the majority of the people are ignorant of their rights and obligations, it does not mean that they cannot govern themselves. We have seen that they are capable of organizing themselves (e.g. the case of sungusungu) and defend both their lives and property. We have also seen that the local people know their environment better than any other authority and, where they are properly advised, they relate well with each other and institutions of governance including representative agencies of the central government.

It has also been noted that the government is unable to meet all the development needs of the people. Local government authorities, community based organizations (CBOs) and NGOs in general have played an important role in helping the people to improve their living standards. We have also observed that the people trust more those institutions and organizations to which they have contributed either in their formation or they are involved in the day to day management of the activities carried out by those institutions and/or organizations. It is the position of this paper, therefore, that for local government reforms to succeed it is absolutely necessary to involve the people at the grassroots level in all stages of the reform process. In actual fact the process should be reversed and rather than the top initiating reforms it should be the local government authorities that should initiate the process. Local government authorities through their Association of Local Authorities of Tanzania (ALAT) can initiate the reform process by soliciting views on various issues. ALAT in collaboration with local government authorities can contract the services of consultants who will help to identify areas and issues to be included in the reform agenda. The central government (i.e. the ministry responsible for local government) and especially the Ministry of Justice and Constitutional Affairs can come in at that level where legislation is required.

It is suggested also that before a law is enacted all concerned parties, i.e., the

people, local government authorities, ALAT, and the central government should get an opportunity to discuss and comment on the reform agenda and the bill before it is signed into law. The people can be involved in two ways: First, they can contribute their views through their representatives in the councils (i.e. councillors) and in Parliament (i.e. MPs). Secondly, they can participate, by invitation, in an open national conference specifically convened to deliberate on the reform agenda. ALAT in collaboration with the Minister responsible for local government can convene such a conference. ALAT has done this before but only invited District Development Directors and other distinguished "experts" of local government. Local government authorities (both urban and district) should actively be involved in the preparation, discussion, and adoption of the reform agenda before a bill is prepared. The local authorities can also get involved by using ALAT.

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## **LIST OF APPENDICIES**

**Appendix 1:** Structure of local govenment.

**Appendix 2:** Schedule of meetings, interviews and names of participants.

**Appendix 3:** Venn diagrams showing how people interact with various institutions.

**Appendix 4:** Controller and Auditor General's report on the accounts of Bariadi, Kahama, Maswa, Shinyanga District and Shinyanga Urban Councils for the year 1994. This is the latest report issued in 1997.

## **Appendix 2**

### **2 (a) Schedule of interviews and group meetings**

**August 8, 1997:** Interview with Mr. Milando, the Regional Local Government Officer, Shinyanga Region.

**August 20, 1997:** Interview with Mr. Buremo, District Executive Director, Bariadi District Council.

**August 20, 1997:** Interview with Mr. M. W. Manyilizu, Councillor (UDP) and Ms. Chausiku Musa, Councillor (CCM), Bariadi district Council.

**August 22, 1997:** Interview with the District Treasurer, Bariadi District Council.

**August 24, 1997:** Interview with Mr. P. M. Bugali, Chairman, Bariadi District council

**September 1, 1997:** Interview with the District Executive Director, Kahama District Council.

**September 1, 1997:** Interview with Mr. M. Kabeleki, District Treasurer, Kahama District Council.

**September 2, 1997:** Interview with the Chairman and two Councillors (one each from CCM and UDP), Kahama District Council.

### **2 (b) Meeting and group discussions with members of Village Councils.**

**August 22, 1997:** Group discussion with members of Kilulu Village Council, Bariadi.

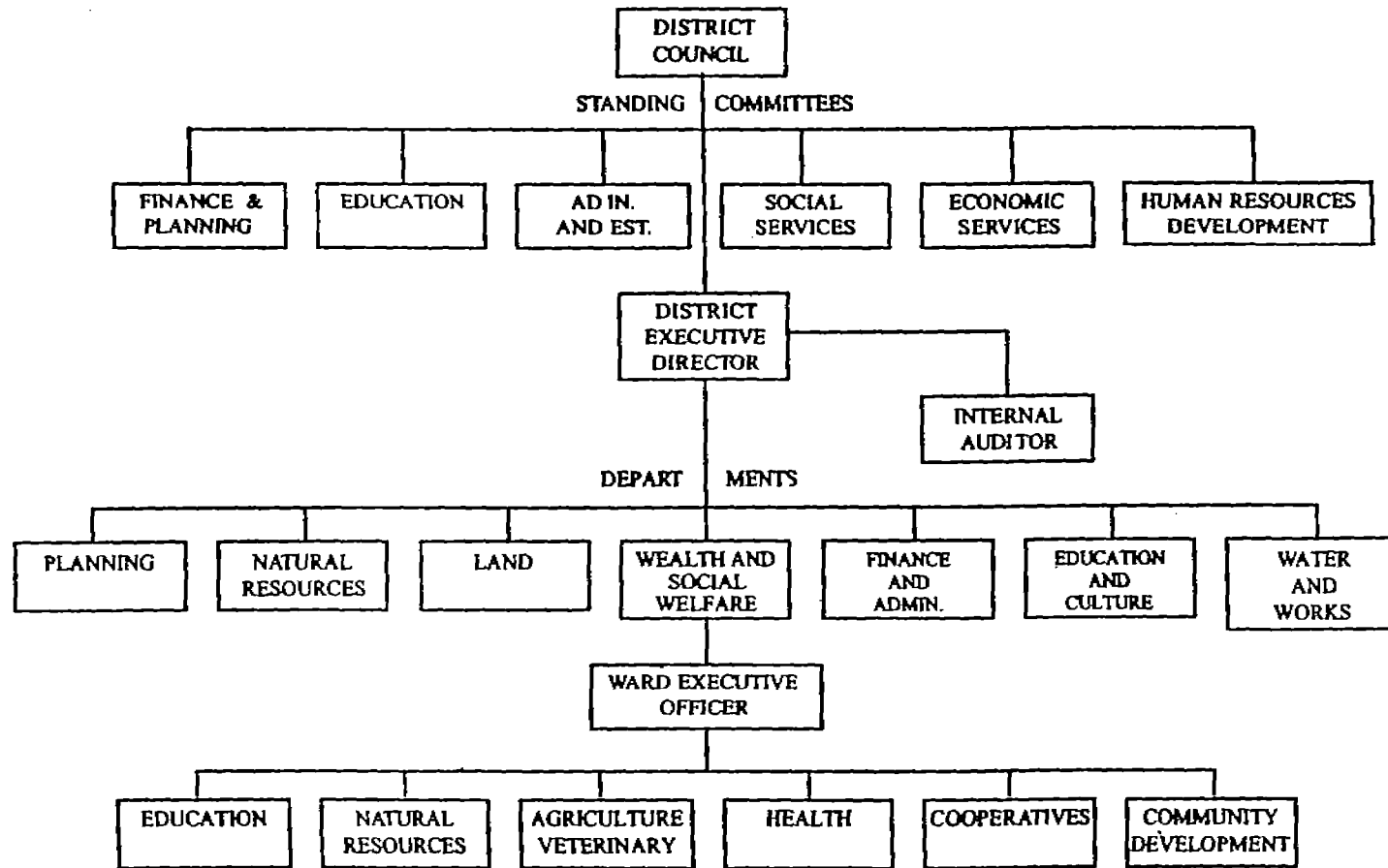
**August 22, 1997:** Group discussion with members of Nyakabindi Village Council, Bariadi.

**September 3, 1997:** Group discussion with members of Seke Village Council, Kahama.

**September 3, 1997:** Group discussion with members of Makunga Village Council, Kahama.

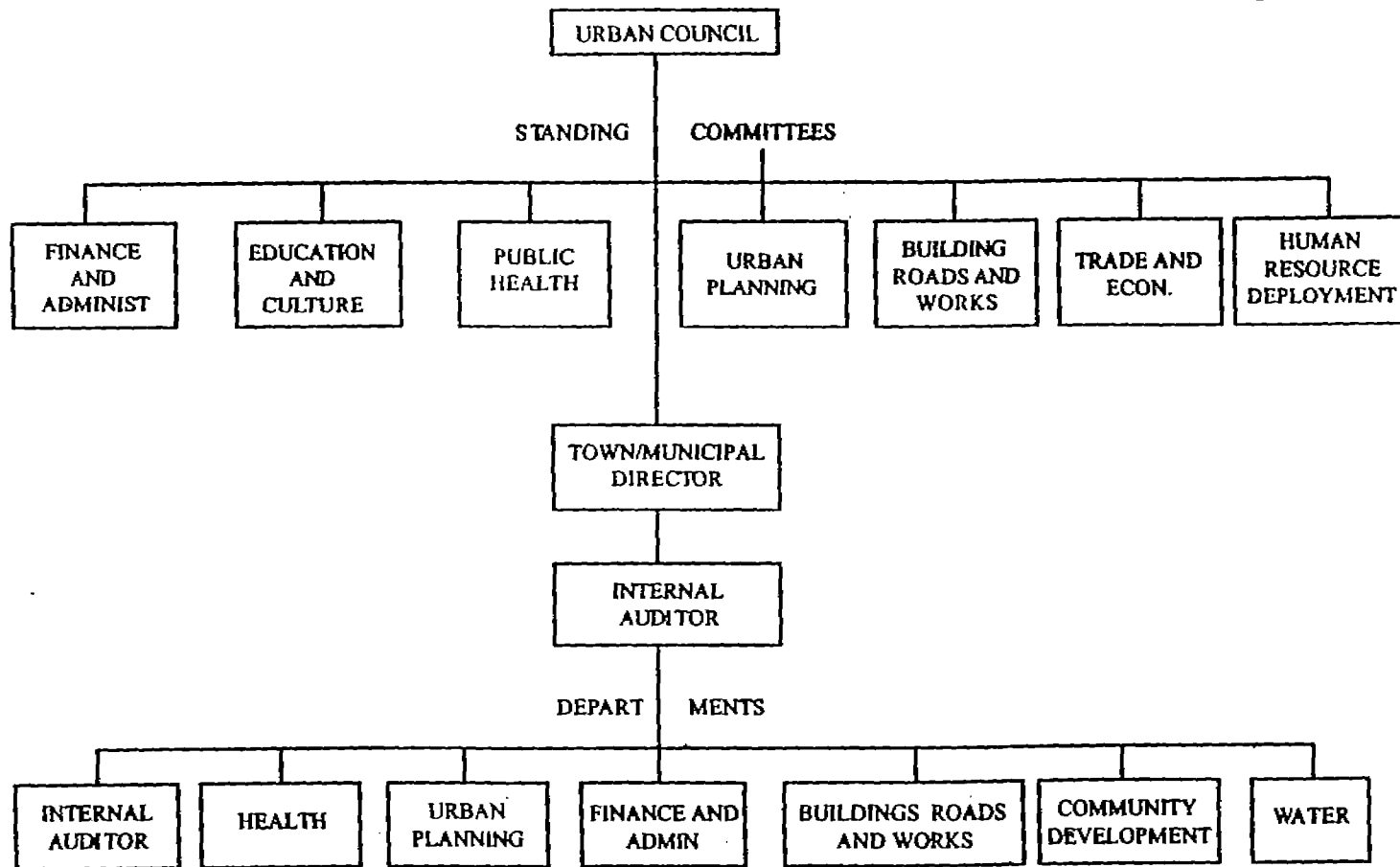
**September 4, 1997:** Group discussion with members of Mwendakulima Village Council, Kahama.

## THE STRUCTURE OF THE CURRENT DISTRICT COUNCIL



Source: Local Government Service Commission, 1996 Dar es Salaam.

**THE ORGANIZATION STRUCTURE OF CURRENT URBAN AUTHORITIES**



SOURCE: MAX, J.O.A., The Development of Local Government in Tanzania. Dar es Salaam, Educational Publishers (p.121)

Nyakabindi

22/8/97

Walioshiriki mawazunguzo

1.	J. K.	NYAMBELE	MH.	AWANI
2.	JOSEPH	BOMAN		NEO
3.	THOMAS	MASANTA		MJUMBE
4.	JOHN	CHILDLELO		---
5.	MICHAEL	KOLUNALICA		---
6.	PASTORY	MASOME		WEO.
7.	MADHUHU	NDILA		MJUMBE
8.	ACLEY	LUGEYASIRA		MJUMBE
9.	COSTANTIN	MWIZARUBI		---

22/8/97

Meeting at Utulu

ZAKAYO Lukonge Mjumba. Lukonge.

Alex MALUNGE Mjumba Mjumba

NG'HWEBELE S.M. SIKUMBE-NEE

James S. Genge Bulmaji - Genge

Mgoma Leroyo Mjumba - Mjumba

BAJEGE SANGHUBI KATI. BUMWORI

Inamat Magali Katibu Tawi CCN - Inamat

Wanya Manoni Katibu Sungu x2 Kilulu - Inamat

Thereza Nghabi Mjumba Thereza

Kidenya madaya Mjumba Kidenya

Basa Mangu Mjumba - Basa

Juliana Sitta Mjumba Juliana

Henry Ditu Mjumba Henry

Albert S. Mponya M. Kiti Sukyati Albert

STEPHEN Apolo Mjumba Stephen

Kazilo Shimbabwi Mjumba Kazilo

Discussion with Members of Malunga Village Council 1  
3/9/97

Participants:

1. K. NZIMA - WED
2. K.S. KANGOMBE - MUMBE-S/KISU
3. FATUMA NIAWULA - " -
4. ANDREW BUYEMBA - " -
5. BONIPHACE BUYEMBA - " -
6. KASALA PANDISHA - " -
7. HAMUDU SAHUM - " -
8. PASCHAL SHIJA - " -
9. BONIVENTURA SUKUHI - " -
10. MICHAEL GULULA - " -
11. CHRISTOPHER MIOKA - " -
12. E.M. MDIMI - MRATIBU ENMU KATA
13. MWEKWA TUMBO - MUMBE-S/KISU
14. MATHEW KAYILA - MWALIMU MKUU - MALUNGA 9
15. SIMON MBAGALE - MUMBE-S/KISU
16. ANNA BUYEMBA - " -
17. MARCELINA JOSEPH - MH. DIWANI
18. ANDREW CHITETE - MUMBE-S/KISU
19. MARTHA KAGOMA - " -
20. PAULO MLALWA - " -

5/9/97

Njumbie wa Marungu wa Kati ya  
J. Langa wa Serikali ya Kiji - Seke

1. Augustine B. Mafuleka mfkiti wa Serikali - Seke
2. Nathan Omugan Mkindaji wa Kato Longomoo
3. Giligili Kajimeti Mkindaji wa Kiji Seke
4. Martin M. Shomari Kabisa wa CSM Seke
5. Kashindye Kanghwezi Mtemi MSalama Seke
6. Paschal Mayela mfkiti wa Shule Seke
7. Digu Lugenzi Njumbie Serikali ya Kiji Seke
8. Kashindye Ngunda \_\_\_\_\_
9. Andrea Shule \_\_\_\_\_
10. Akwanda Mlagwa Mtwala wa MSalama Seke
11. Kishwa Masano \_\_\_\_\_ - Kachoni wa Maki
12. David Bupangbudo - Mkuu/Mkuu Seke
13. Richard Mshale - Mkuu/Mkuu mkindaji Seke
14. Samuel Tabu - njumbie Serikali ya Kiji
15. Mhonyua Soti - njumbie
16. Richard Joseph - njumbie
17. Mihayo Tabu - mfkiti kitongoji Seke
18. Babati noni - mfkiti kitongoji mkindaji
19. Matulela Kishale - njumbie
20. Mhina Maziwa - njumbie
21. Sangulile Mshale - njumbie
22. Juma Maziwa - Kabisa wa Salama
23. Sali Mshale - njumbie
24. Charles Mshale - njumbie
25. STEPHEN J. KATUMU - njumbie
26. Mhaja Mshale - njumbie

Discussion with some members  
of Mwendakulima Village  
Council

4/9/97

Participants

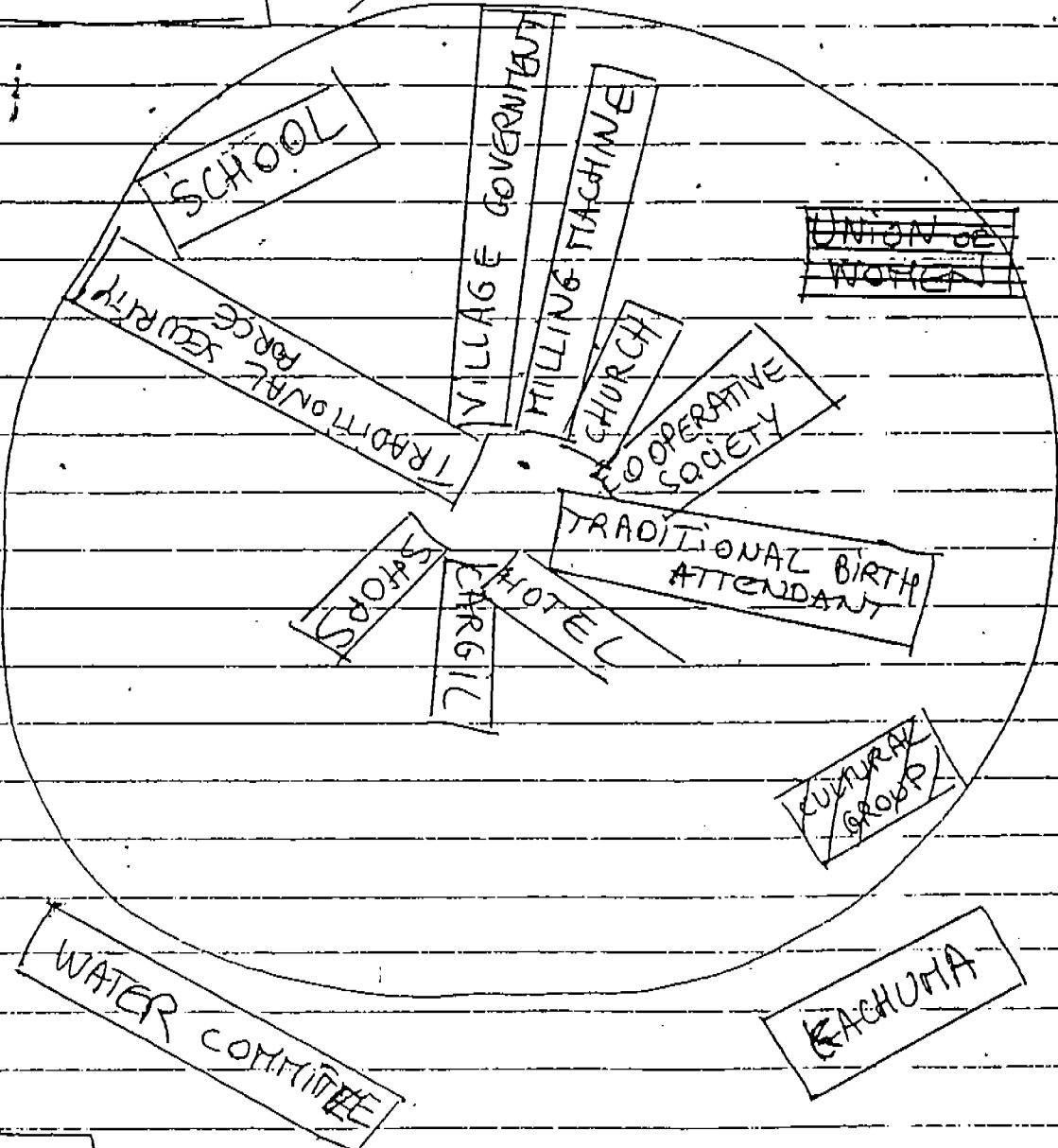
- |                        |                    |
|------------------------|--------------------|
| ① Dominic M. Ludibiki  | M/kiti Sikiji      |
| ② Boniface P. Shikanga | VEO                |
| ③ Steven Kamaga        | Mjumbe             |
| ④ Lucas Mpenza         | M/kiti CCM         |
| ⑤ Githi Bushikiya      | " "                |
| ⑥ Mchungu kibela       | Mjumbe             |
| ⑦ Rehema Magini        | Mjumbe             |
| ⑧ Luhumbika Lubigiti   | M/kiti Kitaga      |
| ⑨ Mariku Lolanga       | "                  |
| ⑩ Anna Paul            | Mjumbe             |
| ⑪ Maganga Nhyama       | "                  |
| ⑫ Robert S. Mabala     | M/kiti CCM<br>Katu |

VENN DIAGRAM MWANG'ANDA VILLAGE

PARTICIPANTS:

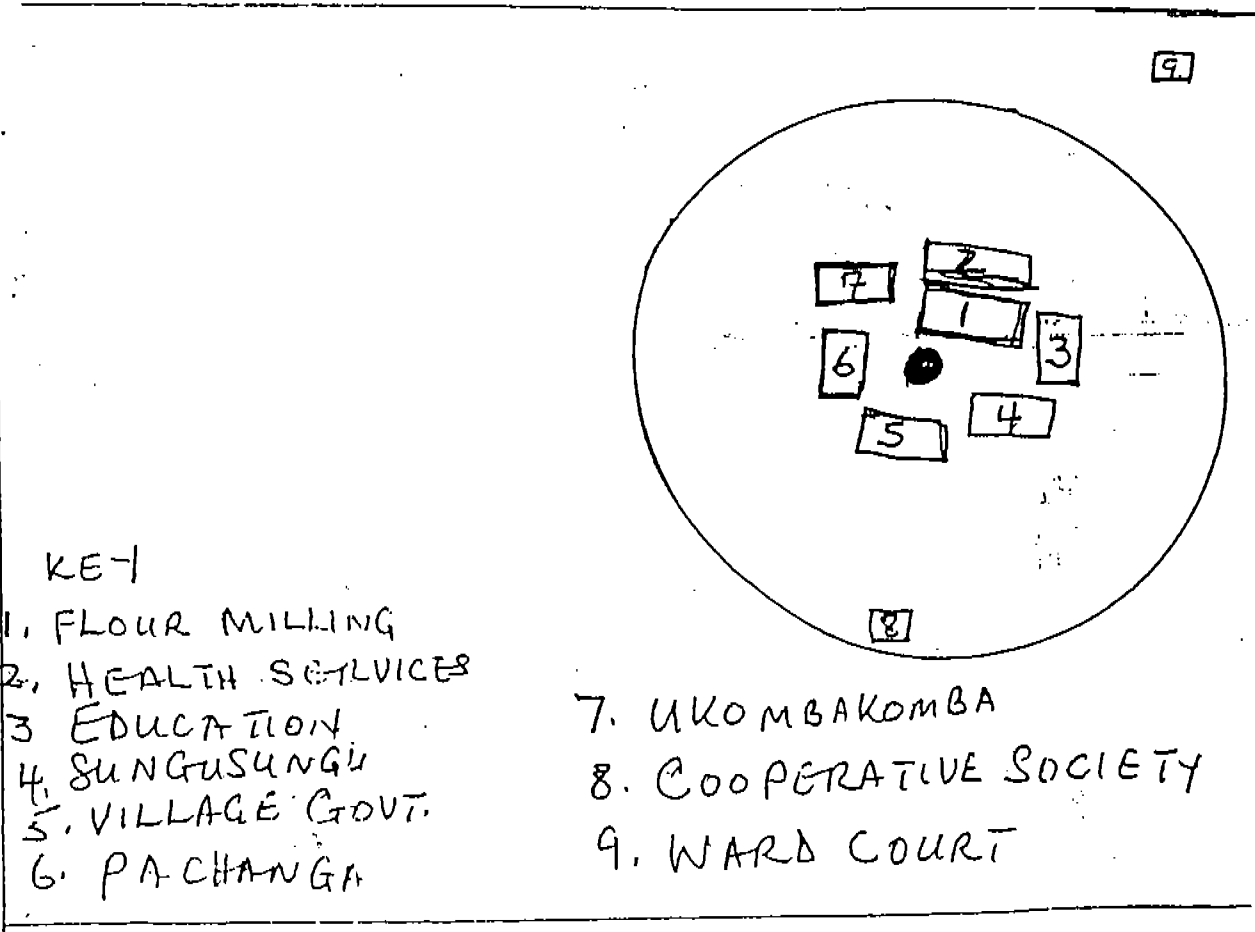
- 1. MAGESE MASAYI
- 2. MARGRET MABUNGA
- 3. SOFIA BULUDELO

9/8/89

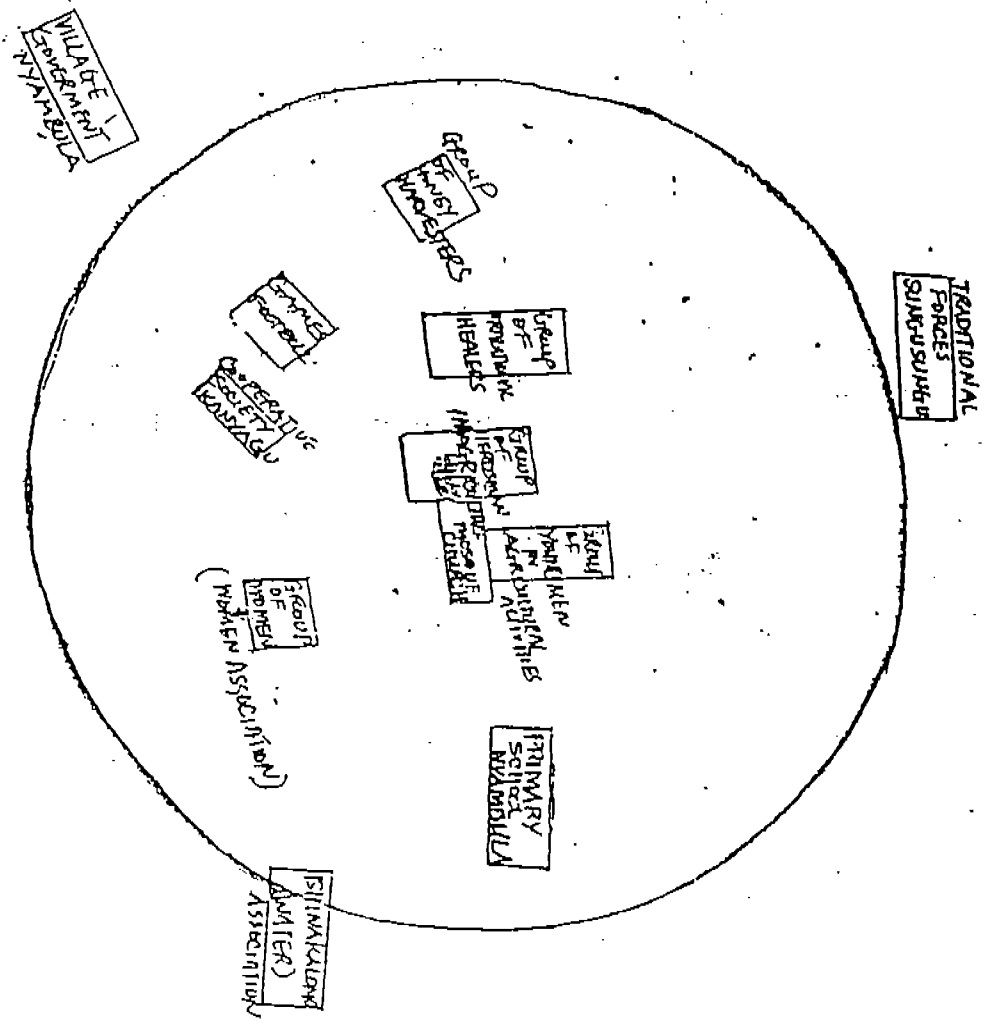


- MOST IMPORTANT
- IMPORTANT
- LESS IMPORTANT

VENN DIAGRAM INSTUTION AND SOCIAL SERVICES



THE RELATIONSHIP BETWEEN INSTITUTIONS AND COMMUNITY OF NYAMBULA VILLAGE



DRAWNERS

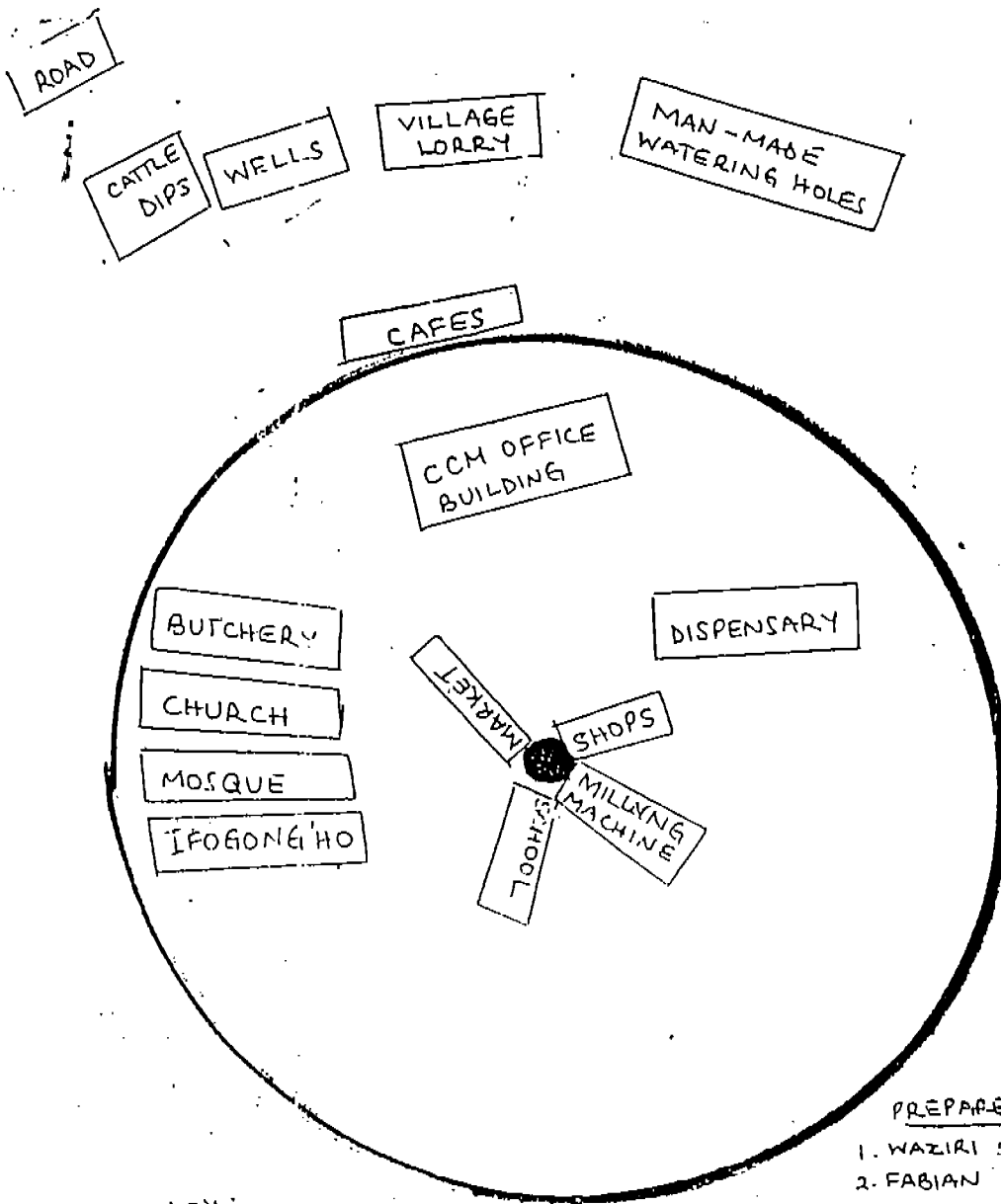
1. CHARLES JANG'A
2. JAMES MUKUMBS
3. RASHID AHMED
4. JOHN LATEMU

KEY

- VERY IMPORTANT TO VILLAGE LIFE
- QUITE IMPORTANT
- LEAST IMPORTANT
- - DISTANCE FROM CENTRE SHOWS HOW WELL INST. ORIGINISATION FUNCTIONS:
  - CLOSE = GOOD
  - PAR = BAD

# APPENDIX 3 (IV)

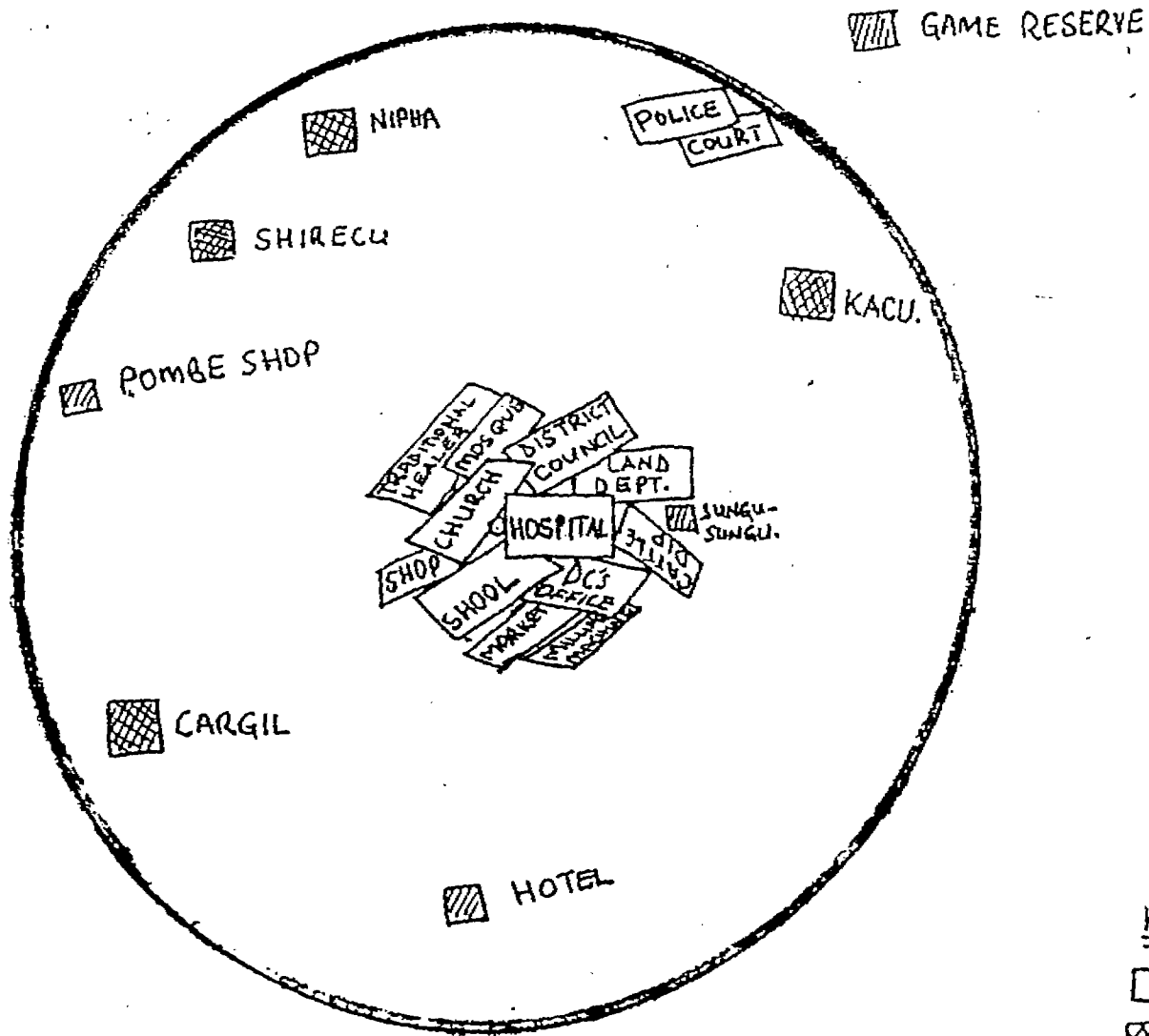
## SONGAMBELE VILLAGE INSTITUTION SERVICES



KEY:  
ALL SERVICES ARE RANKED  
VERY IMPORTANT (1).

- PREPARED BY :-
1. WAZIRI S. MAKINDA
  2. FABIAN LAZARO
  3. BETRUDA MACHANGA
  4. REDONALD K. GUMMO
  5. ELIKANA MANGE

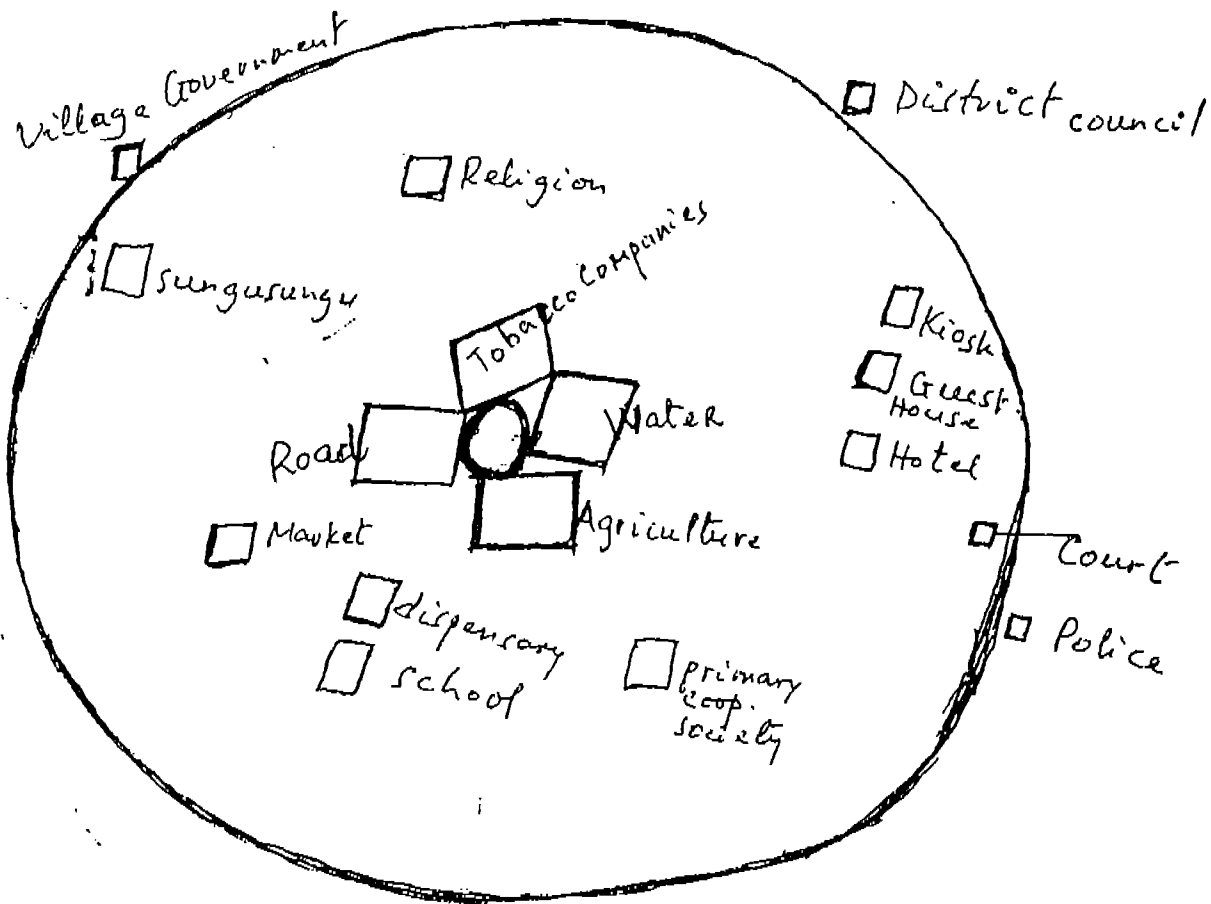
# VENN DIAGRAM. INSTITUTIONAL RELATIONSHIP IN BUSINDA SUB-VILLAGE



APPENDIX 3 (V)

14/VIII/1997

Fig. 1.3 Social / Institutional Linkages to the community of Kangeme village.  
(Venn Diagram)



Date 12.8.97

Place : Kangeme - Ulova

PPA Team : C. Nyamulunda

A. Makene

M. Ziota

Villagers :

1. Andrew Leli
2. William Bundala
3. Nicholaus Kamchape
4. Mayika Kalikenye
5. A. Kapiga
6. Generosa Rwebuyongo (Ms)
7. R. Maila(Ms)

APPENDIX 4

BARIADI DISTRICT COUNCIL - PERIOD ENDED  
31ST DECEMBER, 1994

723. REVENUE

723.1.1 Cash Payments made from Revenue collections Shs.  
9,516,436

Contrary to standard accounting practice revenue collections of shs. 9,516,436 was applied towards cash payments instead of being banked.

723.1.2 Unreceipted Revenue Collections shs. 343,925

Revenue amounting to Shs. 343,925 collected during the period January 1994 and January 1995 being livestock levy was not accounted for in the Main Cash Book at the District Headquarters.

723.1.3 Revenue Earning Receipt Books Not Produced  
Shs. 9,120,000

A total of 79 revenue earning receipts including 45 development levy receipts (Shs. 8,100,000) and 34 market due receipts (Shs. 1,020,000) were not produced to audit when called for. In addition, 29 HW5 receipts and 50 livestock levy receipts (not quantified) were also not produced.

723.2. EXPENDITURE

Audit review of the payments for the year 1994 disclose the following:

723.2.1 Unvouched Expenditure Shs. 6,289,105

723.2.2 Improperly Vouched Expenditure Shs. 5,703,644

723.3. ADVANCES AND IMPRESTS OUTSTANDING SHS. 7,932,654

723.3.1 The position of outstanding advances and imprests at 31st December, 1994 was as follows:

Category	Amount (Shs)
Salary and Other Advances	732,122
Imprests	<u>7,200,532</u>
	<u>7,932,654</u>

**723.3.2 Imprests Not recorded in the Imprest Register shs.  
1,414,904**

Imprests totalling shs. 1,414,904 were not recorded in the imprest register and hence their retirement could not be confirmed.

**734.4. IRREGULAR TRANSFER OF FUNDS SHS. 19,087,998**

The council transferred a sum of shs. 19,087,998 between various accounts without the prior sanction of the proper officer. There was no evidence of these amounts having been reimbursed to the giving accounts.

**723.5. UNCONFIRMED CASH BALANCE AS AT 31.12.1994 SHS.  
39,062,433**

The Cash balance on hand as at 31st December, 1994 reflected in the final financial statements was Shs. 39,062,433. This amount represented revenue collections which was paid out as cash payments to meet expenditure before being balanced and payment vouchers subsequently raised. The authenticity of this balance could thus not be vouched in audit.

**723.6. AUDIT CERTIFICATE**

Conditional.

**KAHAMA DISTRICT COUNCIL PERIOD ENDED  
31ST DECEMBER, 1993**

**729. REVENUE**

**729.1.1 Fixed Fee Receipts and other Accountable Documents not  
} produced Shs.1,910,000.**

Fixed Fee Receipt books and other accountable documents worth Shs. 1,910,000 called for were not produced to audit.

**729.2. EXPENDITURE**

Audit review of the payments for the year 1993 disclosed the following:-

729.2.1	Unvouched Expenditure	Shs.	52,698
729.2.2	Improperly Vouched Expenditure	Shs.	17,483,266
729.2.3	Irregular/Questionable Payments	Shs.	255,650

**729.3 ADVANCES AND IMPRESTS OUTSTANDING SHS.1,578,089**

The position of outstanding advances and imprests as at 31st December, 1993 was as follows:-

Category	Amount Shs.
Advances	1,077,847
Imprests	<u>500,242</u>
<b>Total</b>	<b><u>1,578,089</u></b>

**729.4. QUESTIONABLE TRANSFER OF FUNDS SHS. 37,423,696**

The Council transferred a sum of Shs.37,423,696 between various accounts without the sanction of the proper officer. There was no evidence of these amounts having been reimbursed to the giving accounts.

**729.5. WITHHOLDING TAX EVADED SHS.690,163**

Withholding tax amounting to Shs.690,163 deducted from suppliers of goods and services was not paid over to the agency concerned.

**729.6 AUDIT CERTIFICATE**

Clean Certificate

**MASWA DISTRICT COUNCIL - PERIOD ENDED  
31ST DECEMBER, 1994**

**734.1. REVENUE**

**734.1.1 Unreceipted Revenue Collections Shs. 2,022,600**

Revenue collections Shs.2,022,600 being development levy collected during the year was not brought to account in the Council's main cash book.

**734.1.2 Revenue Underbanked Shs.5,683,814**

Revenue amounting to Shs.5,683,814 was underbanked.

**734.1.3 Revenue not Brought to Account Shs.1,066,700**

It transpired in audit that revenue collections of Shs.1,066,700 by village executive officers had not been brought to account.

**734.1.4 Revenue Earning Receipt Books not Produced  
Shs.19,800,000**

A total of 110 revenue earning receipt books comprising 51 development levy receipts 1995 (Shs.9,180,000) and 59 Development Levy receipt 1995 (Shs.10,620,000) were not produced to audit when called for. In addition 52 HW5 receipts (not quantified) were also not produced. In the circumstances, I could not satisfy myself that all revenue due was collected and brought to account.

**734.1.5 Direct cash payments out of revenue collections  
Shs.37,420,152**

Contrary to standard accounting practice a total of Shs.37,420,152 was paid in cash out of revenue collections and replaced by cheques of the same sum drawn in favour of the Council.

**734.2. EXPENDITURE**

**734.2.1 Unclaimed Salaries not Acknowledged Shs.893,000**

Unclaimed salaries amounting to Shs.893,300 were not accounted for.

**734.2.2 Night/Lunch Allowances and salary paylists not signed  
by payees Shs.1,128,195**

Original paylists supporting payments of night/lunch allowances and salaries amounting to Shs.1,128,195 were not acknowledged by the payees.

**734.2.3 Overposting in the Cash Book Shs.461,618**

The cash book was overposted by Shs.461,618.

**734.2.4 Unvouched Expenditure Shs.53,100,927**

Payment vouchers aggregating Shs.53,100,927 were found missing from the respective batches.

**734.2.5 Payments supported by Proforma Invoices Shs.2,173,470**

Payment vouchers aggregating Shs.2,173,470 were supported by proforma invoices suggesting that payments were effected in advance prior to receiving the goods/services.

**734.2.6 Unauthorized Transfer of Funds Shs.5,170,168**

During the year the Council transferred Shs.5,170,168 between various accounts without proper authority.

**734.3. ADVANCES AND IMPRESTS OUTSTANDING SHS.3,714,779**

The position of outstanding advances and imprests as at 31st December, 1994 was as follows:-

Category	Amount Shs
Advances	207,718
Imprests	<u>3,507,061</u>
<b>Total</b>	<b><u>3,714,779</u></b>

**734.4. BALANCE SHEET AS AT 31ST DECEMBER, 1994**

**473.4.1 Sundry creditors Shs.11,453,186**

The council was owing a total of Shs.11,453,186 to other institutions as at 31st December, 1994 as follows:-

Institution	Amount Shs.
L.A.P.F.	10,435,966
NIC	480,720
OTTU	510,500
THB	<u>26,000</u>
<b>Total</b>	<b><u>11,453,186</u></b>

This liability was however not reflected in the Balance Sheet.

**734.4.2 Investments Shs.6,000,000**

The balance sheet reflected an investment of Shs.6,000,000 as at 31st December, 1994 comprising Shs.5,000,000 being fixed deposit with the National Bank of Commerce and Shs.1,000,000 being deposit with the Local Government Loans Board. However, bank statement or certificates in support of these investments were not produced.

**734.5. STORES**

**734.5.1 Stores not accounted for Shs.2,242,255**

Stores worth Shs.2,242,255 purchased and paid for were not taken on charge.

**734.5.2 Stores not delivered Shs. 6,234,540**

Stores worth Shs.6,234,540 ordered and paid for were not delivered.

**734.6. ) AUDIT CERTIFICATE**

Adverse Opinion.

**SHINYANGA DISTRICT COUNCIL - PERIOD ENDED  
31ST DECEMBER, 1994**

**749.1. REVENUE**

**749.1.1 Revenue Underbanked Shs.1,447,636**

Revenue collected was underbanked by Shs. 1,447,636.

**749.1.2 Misappropriation of Revenue Shs.189,700**

Revenue collections amounting to Shs.189,700 was misappropriated by a ward executive officer.

**749.1.3 Revenue collections not acknowledged Shs. 1,767,150**

Revenue collections totalling Shs.1,767,150 collected during the year comprising development levy Shs.1,618,800, UPE fees Shs. 47,000 and livestock levy Shs.101,350 was not accounted for in the main treasury cash book.

**749.1.4 Revenue Collections short Receipted Shs.14,800**

Revenue collections totalling Shs.196,800 being development levy collected was accounted for as Shs.182,000 leaving a balance of Shs.14,800 unaccounted for.

**749.1.5 Receipt books not Produced Shs.16,585,000**

A total of 2693 revenue earning receipts comprising 56 Development Levy Receipts (Shs.10,080,000), 2400 bicycle stickers (Shs.720,000), 67 livestock levy receipts (2,525,000), 4 market due receipts (40,000) and 166 UPE receipt books (Shs.3,220,000) were not produced to audit when called for. In addition, 59 HW 5 receipts (not quantified) have also not been produced.

**749.2. EXPENDITURE**

Audit review of the payments for the year 1994 disclosed the following:-

<b>749.2.1</b>	Questionable payments of salaries	Shs.	350,722
<b>749.2.2</b>	Unvouched Expenditure	Shs.	71,350
<b>749.2.3</b>	Improperly Vouched Expenditure	Shs.	17,895,850
<b>749.2.4</b>	Payments made on proforma invoices	Shs.	2,735,100
<b>749.2.5</b>	Stores not accounted for	Shs	3,858,883
<b>749.2.6</b>	Withholding Tax Evaded	Shs.	321,906

**749.3. AUDIT CERTIFICATE**

Adverse Opinion

**SHINYANGA MUNICIPAL COUNCIL - PERIOD ENDED  
31ST DECEMBER, 1994**

**750.1 REVENUE**

Revenue amounting to Shs.31,441 was underbanked.

**750.1.2 Revenue Earning Receipts not produced Shs.200,000**

Nineteen accountable receipt books, ten livestock levy and ten fixed fee receipts all worth shs.200,000 were not produced to audit when called for.

**750.2. EXPENDITURE**

**750.2.1 Improperly vouched Expenditure Shs.3,106,123**

Payments totalling Shs.3,106,123 were either not supported by the relevant receipts or were merely supported by proforma invoices.

**750.2.2 Outstanding Imprests Shs.728,130**

Imprests totalling Shs.728,130 were outstanding against nine officers.

**750.2.3 Stores not Accounted for Shs.1,089,000**

Stores worth Shs.1,089,000 including petroleum products, stationery, cement and paints purchased and paid for were not received and taken on ledger charge.

**750.3. AUDIT CERTIFICATE**

Clean certificate.