

Enhancing Local Government Accountability: Where are the Opportunities?

Accountability for performance – holding to account

The budget formulation process provides an opportunity for the priorities of the poor and marginalised to be heard. But it is just as important to ensure that the money is spent as planned. Even if you have good policies and are budgeting money for the "right" things (local priorities) it won't have an impact if it gets lost along the expenditure chain. Two approaches that civil society organisations can use to encourage accountability for performance are discussed below.

With any of these approaches, it is important to think about how the data and analysis are used. Working in partnership with local government to improve planning processes and service delivery can be a very effective way of ensuring that the results of your work make a difference. Linking with the media can also be very effective – setting the agenda and rallying public support.

Public Expenditure Tracking (PET)

PET is 'following the money' from where it is disbursed by central government authorities, through local government, to end users such as schools and clinics. PET has many advantages in helping people to access and use financial information, and then to understand the relations between service provision, budget allocation and actual expenditure. The table below gives an example of PET in the agriculture sector (DADP and LAMP are agriculture-related development projects).

Budget Item	Budget	Received / collected	Spent at DistrictHQ	Spent at village level	Balance
Development Budget					
DADP	30,396,248	30,396,248	0	30,396,248	0
LAMP	79,691,800	79,691,800	0	53,425,840	26,265,960

Community Scorecards / PIMA Cards

Are women and men happy with the standard of services, and are they seeing and improvements? Citizens' report cards are a simple way for CSOs to facilitate community assessments of local government performance. This can either monitor progress against budgets or can also be a very powerful input into the planning process. The table on the left is an example of a PIMA scorecard on agricultural extension.

Agriculture and Markets – Production Factors				
B1. Extension services				
B1.1	What types of extension advice were provided in your village last year and how satisfied are you with these services?			
	Not received	Poor	Satisfactory	Good
Pest management				
Improved seeds				
Advice on high return crops				
Crop processing advice				
Veterinary services				
Environmentally friendly farming				
Soil conservation				
Starting farmers' associations				
Irrigation techniques				
Crop storage				
Crop processing				
Livestock Products processing				

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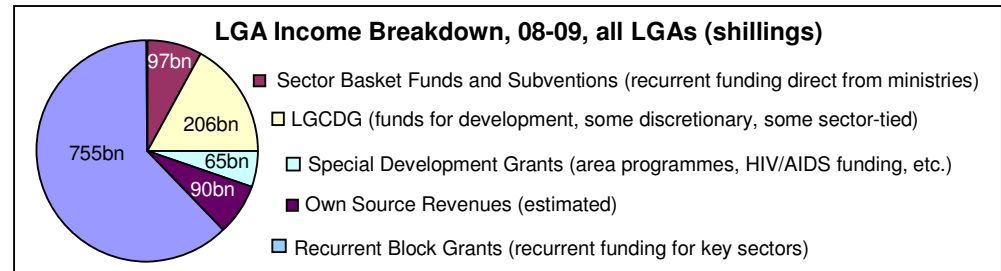
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Local Government Accountability – an Introduction

Whose interests are taken into account during planning and other decision making? What mechanisms are in place to hold government to account for its performance? This leaflet summarises the local government planning process, and introduces ideas for how civil society and others can increase the accountability of local government, both during planning and in delivery. It focuses on accountability to the community rather than to higher levels of government or donors.

Introducing the LG Budget: Where does local government money come from?

The majority of LG funding comes in the form of transfers from central government: recurrent block grants, sector basket funds and subventions, the local government capital development grant (LGCDG), and special development grants. A small amount comes from local tax revenues. The chart below describes the transfers in more detail and gives budget figures in 2008-09.



How does local government allocate these funds?

The process for formulating, debating and approving local government budgets is supposed to ensure that the needs and priorities of the community are heard. A bottom-up process known as Opportunities and Obstacles to Development (O&OD, see below), feeds local priorities into a system that goes all the way up to national government. However, in practice, a number of barriers in the system undermine the accountability of local government to the community. Figure 1 on the opposite page describes the process in theory and in reality.

Figure 2 identifies opportunities for civil society to ensure that the interests of the community are taken into account.

Opportunities and Obstacles to Development – O&OD

O&OD is an approach for identifying and analysing local opportunities and obstacles to development. Through a series of participatory exercises and focus groups, a village plan is developed, which is presented to the village assembly for approval.

O&OD has faced several criticisms, including the following:

- vulnerable groups are often marginalised in the process
- village plans are often ambitious compared to available resources
- the process is expensive and there are not always resources available for it
- village-level O&OD often has only marginal influence on LGA plans

Figure 1: How does the local government planning process work? In policy and in practice:

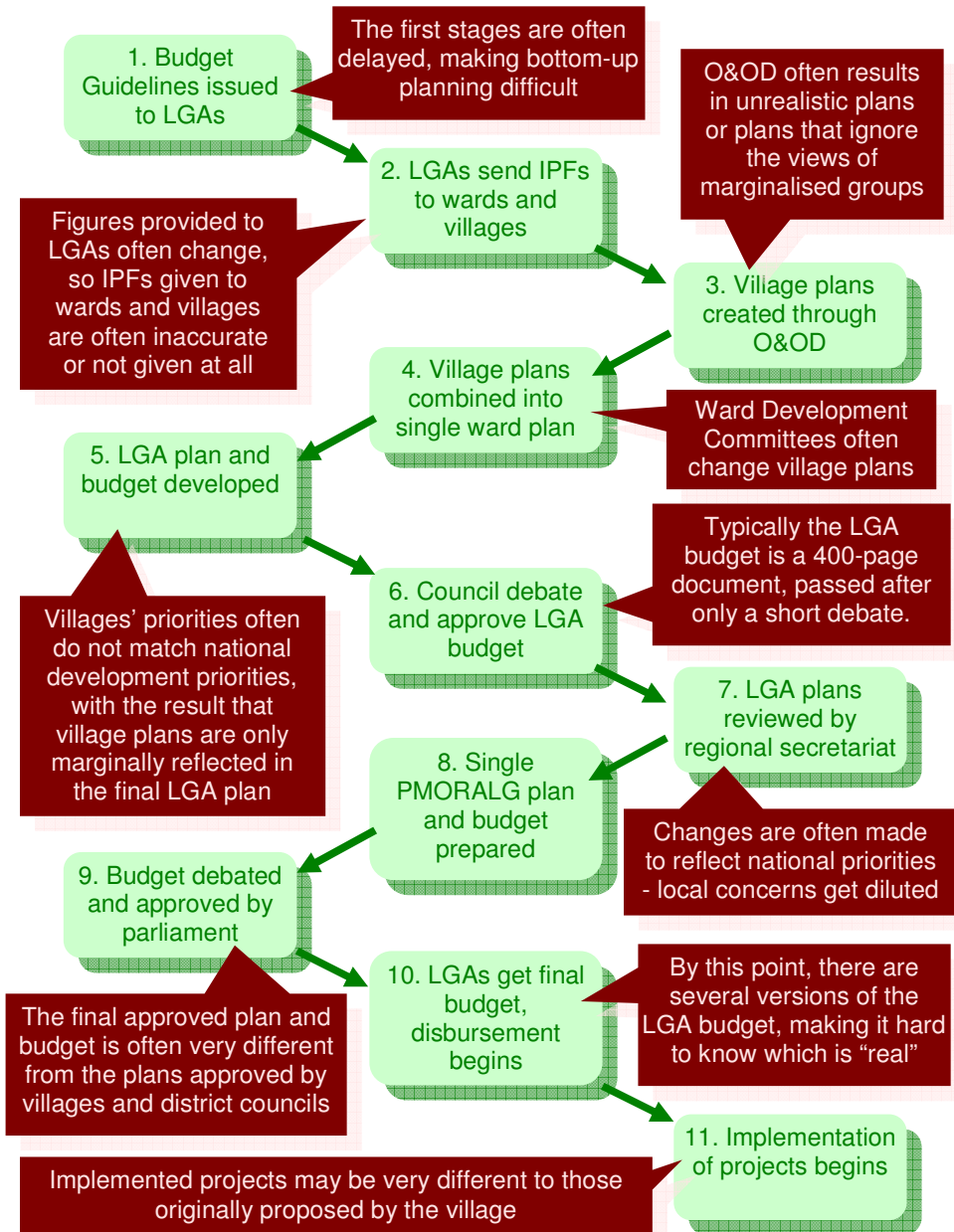


Figure 2: And where are the opportunities for civil society to engage? Increasing accountability in planning

