



policy forum

Our Resources: Whose Decisions?

Social Accountability Monitoring Report 2008/09



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LIST OF ABBREVIATIONS

APB – Annual Plan and Budget

BWG – Budget Working Group Of Policy Forum

CSA – Centre for Social Accountability of Rhodes University

CIT - Council Implementation Team

CSO – Civil Society Organization

FUO – Fisheries Union Organisation

HoD – Head of Department

KDC – Kibaha District Council

KNC – Kibaha Network Of Civil Society Organisations

KTC – Kibaha Town Council

LGA – Local Government Authority

MCC- Mwanza City Council

MPI – Mwanza Policy Initiative

SAM – Social Accountability Monitoring

PF – Policy Forum

O&OD – Opportunities and Obstacles to Developing

PETS - Public Expenditure Tracking Survey

ACKNOWLEDGEMENTS

Policy Forum would like to thank Mwanza Policy Initiative and the Kibaha Network of CSOs for their efforts and commitment in partnering with us to undertake Social Accountability Monitoring. We would equally like to thank the Centre for Social Accountability (CSA) for their training, mentoring and technical support over the last two years. – ***Policy Forum Secretariat, September 2010***

EXECUTIVE SUMMARY

This report examines Social Accountability Monitoring and its comparative advantage over expenditure tracking in Tanzania. The report further asserts that the SAM model is one that has been underestimated and therefore not fully utilized as a monitoring tool or as an approach for holding officials accountable. If public officials and institutions accept SAM, then it could be a major contributor to improving the speed and quality of development for poor and marginalized communities in Tanzania and in other developing countries.

Findings from two studies that were conducted in Mwanza and Kibaha as separate trials and run by different implementing teams are analyzed below. The main objective of the two studies was to test local engagement with the budget process and allocation of resources and to further ensure that local awareness is improved so that the two communities feel empowered to demand accountability from the bottom. Although the findings from these studies are specific to the local conditions and experiences, it is hoped that the lessons learned will feed into broader processes at the national level particularly those involving CSOs that are conducting PETS.

This report covers the SAM approach implementation for the year 2008/09. The program was implemented in Mwanza City Council and Kibaha (Kibaha District Council and Kibaha Town Council) in collaboration with Mwanza Policy Initiative and Kibaha Network of CSOs respectively. Some of the outcomes of the monitoring exercise include lessons for improving advocacy activities around governance issues at the local level through working with partner networks. More specifically, the report details how the SAM approach helped to:

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

- Reveal the main challenges involved in the SAM approach.

Findings are presented for both study areas followed by identification of cross-cutting challenges, lessons and the suggested way forward. The key challenges that were faced in carrying out this study include: difficulty in gaining access to financial and non-financial data and information, poor capacity within local-level organisations to engage in budget analysis, threats and intimidation from people in authority, especially in Mwanza. In addressing the challenges, key lessons were learned. This includes: established bureaucratic procedures in some LGAs impede rather than enable access to Government information, plans often diverge greatly from what gets implemented, knowledge of processes, systems and where to find information as well as analytical skills are essential, and there is a great need and demand for skills-building that exceeds Policy Forum's ability to supply.

Finally, it is to be noted that this exercise has shown positive potential in enhancing local accountability therefore deserves to be given time and resources for further exploration. **Furthermore, the need for development of an advocacy plan to push for the enactment of the Freedom of information Bill that is pending since 2007 cannot be over-emphasized here. Without assurance of public accessibility to relevant and accurate information on issues pertaining to their livelihoods, it is very unlikely that the SAM strategy will have any positive impact on enhancing fulfilment of human rights and their capabilities.**

1. INTRODUCTION

1.2 BACKGROUND: POLICY FORUM'S FOCUS

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

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

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

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

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

Policy Forum also incorporated Social Accountability Monitoring which promotes the realization of basic socio-economic rights and capabilities, through monitoring five major processes of

governance and accountability: planning and resource allocation; expenditure management; performance management; public integrity; and oversight.¹

The Policy Forum incorporated Social Accountability Monitoring in the implementation of its strategic plan with the goal to more effectively enhance the capability of CSOs to influence accountability of public officials and institutions from the ‘bottom-up.’ Years of attempting to implement a ‘bottom-up’ approach to influencing accountability has resulted in activities that are still predominantly ‘top-down’. Furthermore, the PF monitoring and accountability mechanisms were mainly uncoordinated and often reactive. This made it easy for the network to be dismissed by government and hindered its ability to effectively hold government to account. In confronting this challenge, SAM was seen as a more holistic, integrated and systematic approach to tracking accountability mechanisms and, through the five processes for governance, a method that would assist the PF to attain a more balanced ‘bottom-up’ method of monitoring.

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

1.3 PURPOSE OF REPORT

This report aims to amplify some of the success as and highlight the challenges facing Policy Forum in its efforts to implement Social Accountability processes in two areas in Tanzania.

The main objective of the two exercises was to test local engagement with the budget process and allocation of resources and to further ensure that local awareness is improved so that the two communities feel empowered to demand accountability from the bottom. Although the findings from these exercises are specific to the local conditions and experiences, it is hoped that the lessons learned will feed into broader processes at the national level particularly amongst CSOs that are conducting PETS.

Finally, this report assesses and analyzes SAM implementation with partner networks with regard to these points and presents lessons learned and challenges faced. The recommended way forward as illustrated by case studies, suggests ways in which grass roots organizations may carry on with the SAM methodology when this partnership is completed. PF is also committed to providing ongoing support as and when needed and where the resources are available for such support.

¹ SAM Training Manual, Centre for Social Accountability of Rhodes University (CSA), 2008.

1.4. THE RIGHT TO MONITOR ACCOUNTABILITY IN TANZANIA

Tanzania is a constitutional democracy committed to the progressive realization of political and civil rights and socio-economic rights to health-care, education and social welfare. Domestically Chapter One, Article 9, of the Constitution of Tanzania binds the state to respect and protect these social and economic rights “while taking into account the conditions prevailing in the United Republic”. Tanzania is also a signatory to various international instruments such as the UN Charter, the Universal Declaration on Human Rights and the International Covenant on Economic Social and Cultural Rights, all of which place further obligations on the state to ensure that citizens are protected against undue derogation of these important rights. While Tanzania has not yet ratified these important treaties the Constitution of Tanzania provides for human dignity that is “preserved and upheld in accordance with the spirit of the Universal Declaration of Human Rights.” Hence, it may be argued that the Tanzanian state has taken a moral position on ensuring that social and economic rights are protected. A key role of civil society is, therefore, to monitor and hold government accountable for delivering on these important principles. Policy Forum has carried out this research to further the objectives of social accountability monitoring and to ensure that all Tanzanians are equipped with the necessary tools to hold elected officials accountable to local communities.

Within the context of social accountability monitoring in Tanzania, Policy Forum applies a relevant political translation of accountability rather than a literal one. This is not an unusual approach as it is clear that the concept of accountability is in itself political in a diverse range of countries. For example, according to Gomez, et al² in Brazil accountability translates as a combination of “transparência” and “responsabilidade”, the Portuguese terms for transparency and responsibility; in Indonesia, “akuntabilitas” is strongly linked to notions of “compliance” and “the rendering of accounts”, whereas in Russia it finds most resonance as “prozrachnost”, which also refers to transparency. In each culture, the local language used for words like transparency, responsibility, governance and compliance take on a fresh political meaning.³ The way people translate “accountability” therefore, is a good indication of their political context and culture, and reflects the aspirations of civil society, entrepreneurs and policy-makers to improve the quality of governance. In Tanzania, it is “Uwajibikaji” meaning being held responsible for deeds and decisions.

Within the context of a rights-based approach and analysis, the definition of Social Accountability asserts that it is an approach to social justice “based on the view that all human beings have equal dignity and equal claim to the resources they need to exercise their fundamental human rights and

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

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

capabilities”.⁴ The accountability discourse from Brazil to Tanzania hence identifies three important aspects of accountability: human rights, public resources and public responsibilities. Governments and their agencies are systems responsible for ensuring and facilitating realization of rights in part through proper planning, expenditure and performance management.

In this context efforts during the past ten years by government and key stakeholders in civil society to facilitate the realization of rights in Tanzania have largely failed. Substantive improvement in service delivery at community level has not been realized. Efforts to promote domestic accountability also remain stubbornly weak. As a result, Policy Forum has taken the decision to include Social Accountability Monitoring in its core set of strategies to be used to meet its objectives. Training and capacity building to member CSOs and civil groups at local government and regional levels are the initial activities, followed by a concentrated and focused advocacy campaign to raise awareness around the importance of SAM.

1.5. SOCIAL ACCOUNTABILITY MONITORING

At its core, SAM is about ensuring that socio-economic rights are realized. Through the social accountability cycle monitoring five major processes for governance and accountability illustrated here include monitoring whether there is:

- i. Annual planning, budgeting and an appropriate monitoring cycle of government;
- ii. Monitoring of the systems and their integrity rather than isolated events or individual actions in order to identify weaknesses in the system and to advocate for their being addressed.

⁴ SAM Training Manual, Centre for Social Accountability of Rhodes University (CSA), 2008.

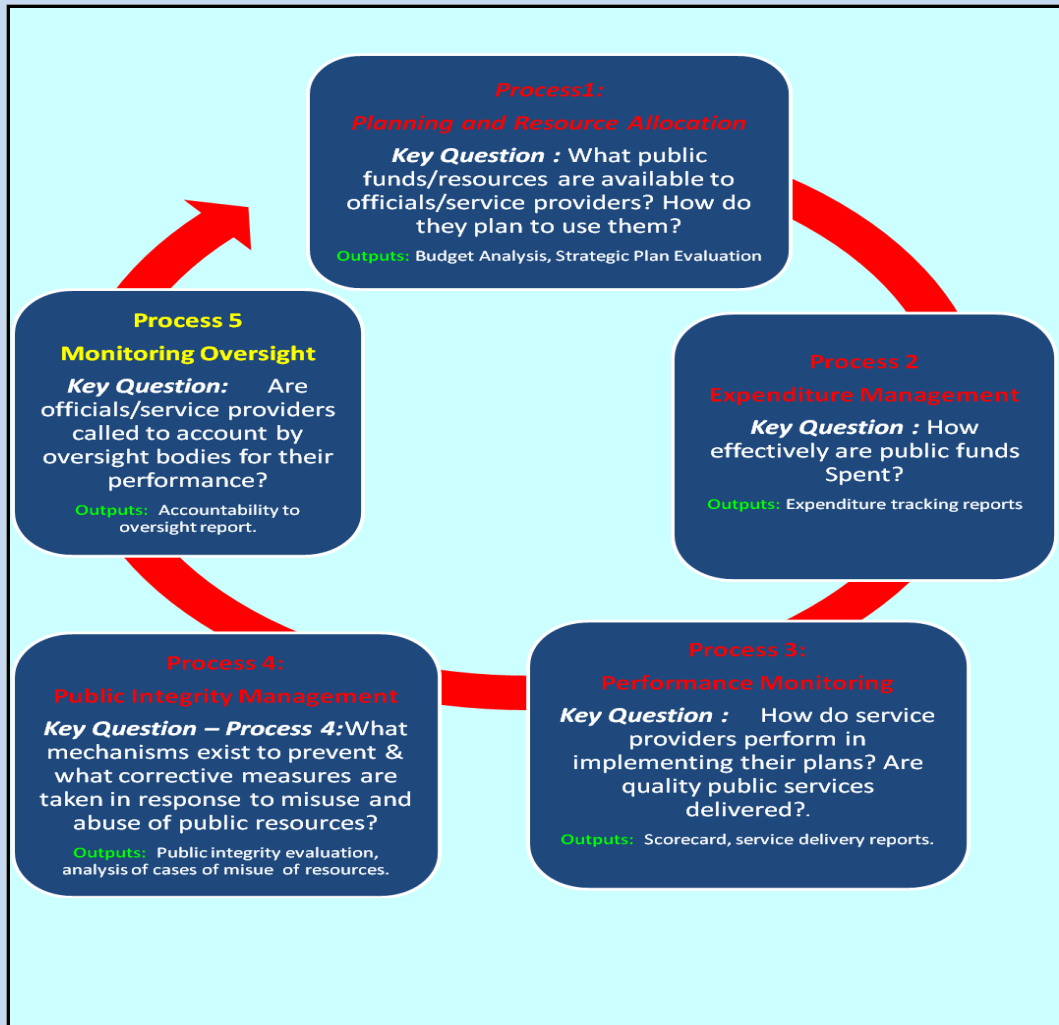


Figure 1: Social Accountability Monitoring Cycle⁵

1.5.1 SPECIFIC RIGHTS RELATING TO SAM

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

⁵ SAM Training Manual, Centre for Social Accountability of Rhodes University (CSA), 2008.

1.6 SAM IMPLEMENTATION IN TANZANIA

1.6.1 SAM IMPLEMENTATION TOOLS

The tools required for implementing SAM processes are referred to as the **SAM orientation and implementation pack**. Initiating a SAM process begins with compiling the following key documents for the pack:

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

1.6.2 SAM IMPLEMENTATION METHODOLOGY

The steps listed below are taken when determining the Accountability status of a public service department or office and were taken when carrying out SAM in Mwanza City and Kibaha. The step-by-step implementation of an Accountability monitoring exercise involved the following sequential activities:

CHOOSING THE IMPLEMENTATING PARTNER:

Two partner networks were chosen for the 2008 SAM implementation. Policy Forum's Local Government Working Group selected the Kibaha Network of CSOs (KNC). The second partner was selected through a participatory and competitive process involving working groups, PF secretariat and other member organizations employing pre-set criteria for the selection process, resulting in the Mwanza Policy Initiative (MPI) being selected.

ORIENTATION TRAINING;

An initial three-day training workshop for members of the partner networks was held. The main objective of the training was to give direction of how the partners will coordinate the SAM work and other management arrangements.

IMPLEMENTATION TRAINING;

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

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

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

1.6.3 UNDERTAKING ACCOUNTABILITY ASSESSMENTS

The following is the step-by-step implementation process for this Accountability exercise. The following activities were carried out:

- i. introducing the exercise to target offices
- ii. collecting information; using the specially designed tools (QIA Tools)
- iii. document analysis; the analysis of print, testimonial and other information collected
- iv. synthesis and Accountability assessment: description of analyzed information and assimilating the information through the Accountability Monitoring Score Card
- v. Verifying the information; presenting and discussing results with Core stake holders before dissemination of findings.

1.7 IMPLEMENTED ACTIVITIES FOR THE YEAR 2008

1. The SAM orientation pack is completed after field testing of tools in Morogoro and Dodoma

2. Identifying non- Dar es Salaam partner networks for SAM. Mwanza Policy Initiative (MPI) and KNC were selected for partnership.

3. Training events⁶ conducted covering 65 participants (29 Female):.



Picture 1: Members of the Mwanza MPI SAM implementation team collecting information at the City Council offices, Nov. 2008

⁶ Marcossy, A.M (2007). Assessing Good Governance. University of Agriculture, Morogoro. Tanzania

Note: Group tasks employed during trainings to inculcate the flavor of participation among participants

- An overview workshop at PF offices
 - The trainings to implementing partner networks (MPI & KNC) were followed by field visit in the districts.
 - Conducting SAM in LGAs (1 in Mwanza, 1 in Kibaha)
 - Document Analysis for Accountability monitoring (Mwanza and Kibaha)
4. Implementing partners collected data and information, analysis is completed in Mwanza and Kibaha.

2. DATA AND FINDINGS

2.1. THE PARTNERS



Pic.2: Collecting information in Mwanza involves a wider travelling and commitment in part of the implementers

MWANZA

Social Accountability Monitoring in Mwanza was performed in partnership with Mwanza Policy Initiative (MPI), a regional network of over 14 CSOs and several NGOs operating in Mwanza region. Members of MPI are all over the region with some forming their own district networks for ease of communication and collaboration. Principally, the network was formed out of the perceived needs by the local CSOs in the region to engage the government and in policy dialogues. MPI therefore focuses mainly on policy and governance issues at the regional level. The selection of this network as an implementing partner was decided based on fact that they provide an opportunity for quicker and wider coverage at the regional level while at the same time it was an opportunity to learn lessons from the network's experiences in policy engagement.

Mwanza region has six local authorities: five district councils and a City council spanning

across the two municipal districts of Nyamagana and Ilemela. The city council was selected for this exercise due to its diversity, size, the activities of the Civil society movement in the region, and the unique challenges that could be addressed. The main focus of the Mwanza City Council monitoring exercise was a case study on citizen agency in revenue collection involving FVO and Mwanza City Council (MCC) Budget and Progress report.

KIBAHA

In Kibaha, PF worked in partnership with Kibaha Network of CSOs (KNC). With 34 constituent Community organizations and district-based NGOs, KNC covers the Kibaha District as well as Kibaha Town councils. The major theme for involvement in Social Accountability Monitoring was Planning and budget Implementation, in the councils, particularly focusing on what is now known as abattoir case study.

KIBAHA: THE MEAT PROBLEM

In early 2008, Policy Forum entered into collaboration with another network, the Kibaha Network for CSOs (KNC). This was part of the PF's pilot initiative to get its two working groups (the Local Governance and budget Working Groups) jointly carrying out selected activities. The pilot involved analyzing accountability in both Kibaha Town Council (KTC) & Kibaha District Council (KDC) after training done by the PF secretariat to KNC 18 members. Soon after training, collection of data began from 1st July to 18th August 2008.

The advocacy issue came from the analysis was regarding the problem of hygiene in the town's abattoir. Cattle were being culled under unsanitary conditions and the facility was dilapidating. The unhygienic condition was threatening the health of Kibaha residents, who relied on the abattoir for meat. Although this problem was widely known amongst the residents, it was not until civic actors realized how much was allocated for rehabilitating the abattoir through SAM that they began advocating for improvement of the facility.

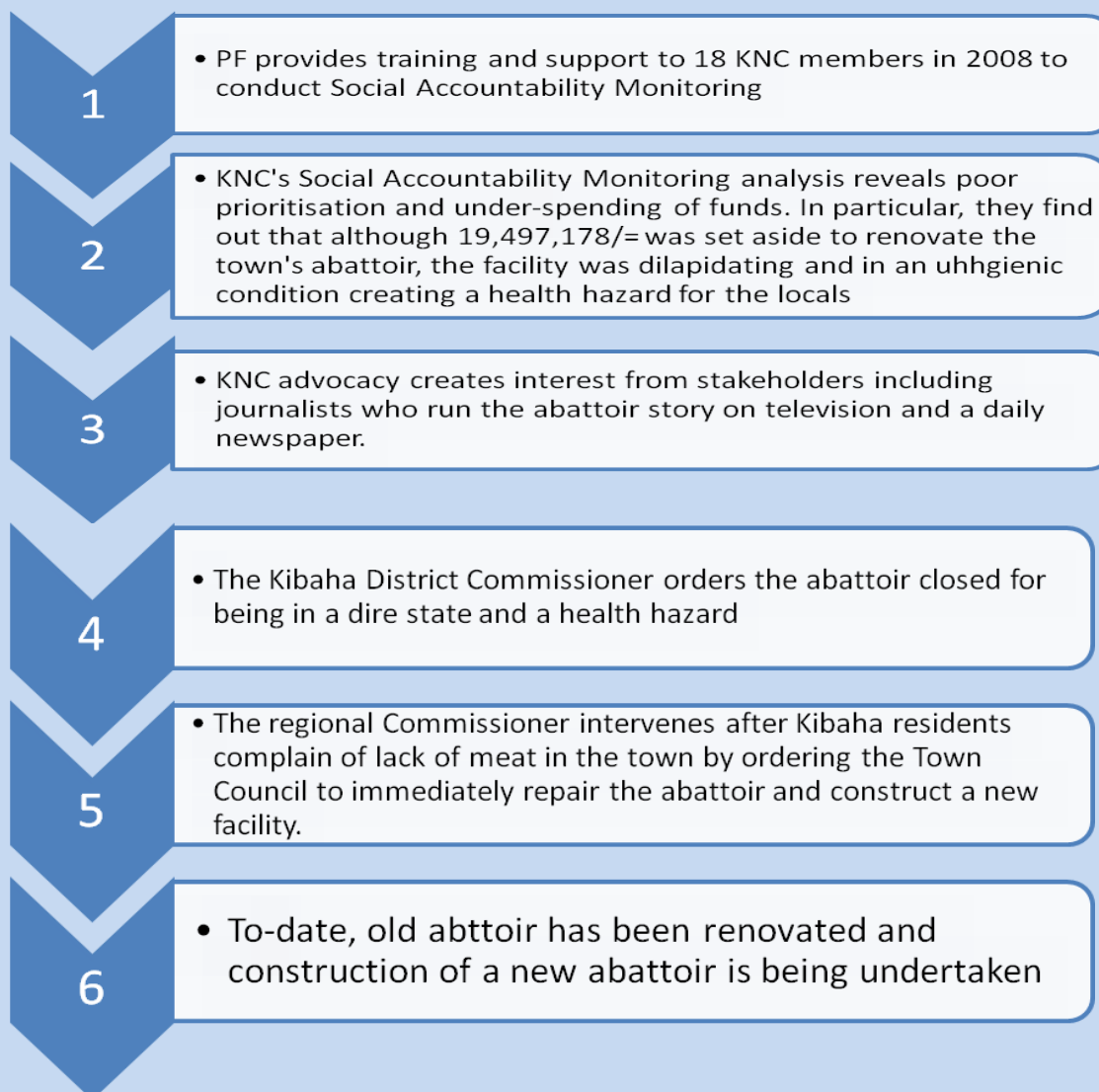
SAM FINDINGS

1. The council plan was to collect and spend 2.3 billion, they however managed to collect 1.3 billion, out of which they spent 1.05 billion leaving 335 million unspent up to the end of the financial year 2007/08.
2. Through Kibaha Town Council budget grew steadily at an average of more than 29.05% from 2005/06 to 2007/08, expenditure and implementation did not show the council implementing public priorities as per participatory processes carried out. About 50% of the budget that is 54.4% for 2005/06; 56.01% for 2006/07 & 48% for 2007/08 were being allocated to priorities which were not in accordance to those reflected in the results of the participatory exercises implemented in the council.
3. From the council development programme plan and budget for the year 2007/2008, about 23,993,875/- was allocated to agriculture development of which 19,497, 178/- was set aside to renovate the abattoir.

KNC decided to share these findings during a regular monthly public debate it conducts for public. At the debate on the 25th of November 2009, in the presence of journalists and other stakeholders, the issue of the abattoir was identified as one needing immediate attention. Journalists from ITV and the daily *Mtanzania Daima* requested more information so that they could produce articles for their media houses of which KNC provided as well as taking them to the abattoir sites where they took pictures. The video clips were shown on TV on the evening of the 27th November 2009 as well as on the morning of 28th. The daily *Mtanzania Daima* paper carried an article on the 28th of November 2009.

As a result of this, the Kibaha District Commissioner, Ms. Halima Kihemba, inspected the abattoir and ordered the immediate closure of facility, citing its dire state and unsanitary condition as reasons. This forced Dr. Christine Ishengoma, the Regional Commissioner, to intervene after Kibaha residents complained of lack of meat in the town. On the 2nd of December 2009, he directed the Town council to immediately 1) Repair the abattoir or 2) keep the facility open temporarily pending major repairs and or the construction of the new facility. To date, the old abattoir has been renovated and construction of another new abattoir is being undertaken.

Chain of Events in the Kibaha Abattoir Case

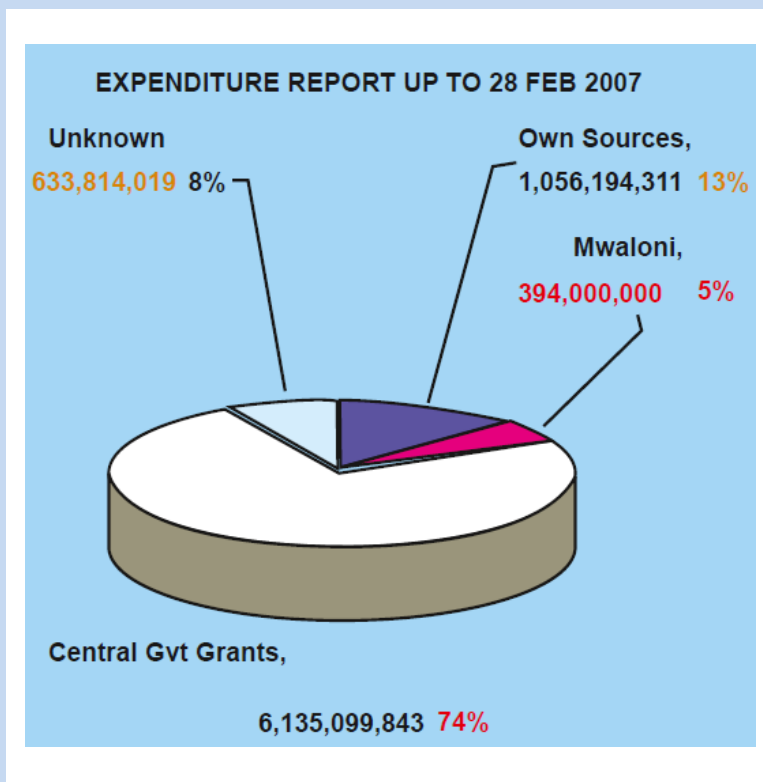


MWANZA: MWALONI FISH MARKET

In July 2008 Policy Forum entered into a partnership with Mwanza Policy Initiative (MPI), a civil society network operating in Mwanza region, to work with them on developing their social accountability monitoring programme. A monitoring team was formed, comprising of staff and members of MPI.

The first advocacy issue identified was the state of the Mwaloni Fish Market in Mwanza. The Fishers Union Organization (FUO), a member of MPI, comprises of fishermen and fisher mongers who use the Mwaloni Fish Mongers. In September 2008 Mwanza City Council announced that, the fish levy market would be increased by 100% with immediate effect. The FUO did not feel this was fair because in their opinion they were already being taxed heavily and yet the plumbing in the fish market was dilapidating and the sanitary conditions were in a poor state, contributing to regular outbreaks of cholera and typhoid in Mwanza.

The Mwanza CIT began by collecting relevant documentation of making inquiries into the effectiveness of public expenditure management and service delivery in Mwanza (using SAM tools) process 1 (Resource Allocation and Strategic Planning) was not easy as some information was not available, either because it was not produced or there were delays in its production. Some information was available yet not accessible. Despite all these challenges, after three months of following up, the Social Accountability team was able to obtain the Mwanza City Council Strategic Plan 2005/2006-2007/2008, Mwanza City Council Medium Term Expenditure Framework (MTEF) 2005/2006-2007/2008, Annual Plan and Budget 2005/06, Annual Plan Budget 2006/07 and the Annual Report of the Controller and Auditor General Mwanza City Council 2006/2007.



SAM FINDINGS

By participating in the analysis, FUO and other MPI members made a number of discoveries that enabled them to begin addressing the tax hike problem:

1. Their analysis of the 2006/07 budget revealed that of Mwanza City Council's projected own sources of revenue from taxes, duties and levies (i.e. excluding grant from external sources

such as central government and donors), the Mwaloni fish market was to contribute about 14%. Moreover it was discovered that even when all of Mwanza City Council's projected revenue was considered, the contribution on the fish market was to amount to a decent 3%. Despite this significant contribution to the authority's coffers, FOU and others paying levy for use of the market were excluded from the city council participatory planning and budgeting process. Only a few selected civic actors were invited by the Council to participate. When asked why this was the case, Council officials responded that people who worked at the fish market tended to have low education levels and therefore were unlikely to have much that is of substance to contribute to the process.

2. FOU also revealed that there was no budget allocation in the Council's capital budget during 2007/08 to rehabilitate the water and sanitation infrastructure at the fish market. This was excluded despite its relative contribution to the budget and the significant implications that poor sanitation could have on the council's potential income if cholera outbreak occurred. Issues prioritized for capital spending included renovation of the council's treasurer's office and the mayor's office, accounting for 25 percent and 7 percent respectively.
3. FOU discovered discrepancies in levy payment for financial year 2007/08. Examining its own records, FOU reported to have paid the tax collection agent 32 million Tanzanian shillings. The Agent reported to have collected 22 million from FOU (10 million shillings difference). Furthermore, Mwanza City Council reported to have received 10 million from the Agent of Mwaloni Fish Market taxes (a total discrepancy of 22 million shillings between FOU's books and that of the Council's).
4. Apart from the availability of reports showing delays in the release of development funds to LGAs, SAM analysis and a further inquiry has shown that this is not the only reason for delays in the use of development funds. The delays are largely unaccounted without explanation from LGAs. Initial analysis of the accounts by the SAM research indicate that projects that fall under Administration and Education show the majority of delays. There is a need for further and deeper analysis of the budgets and expenditure patterns to try to fully understand the problems.
5. Own Sources contribution to the development budget is still below 40%. This is a bad trend for a Council receiving more than TZS 2.6 billion for other charges and 100% of salaries from the central government, it was a natural expectation for the Council to allocate at least 50% of its own source revenues for development.⁷

⁷ Own Sources contribution to the development budget is still below 40%.

6. More than 25% of the budget goes for the running of the City's Treasury office. The treasurer was not available to explain this allocation.
7. The Mayor's office, and that of the City Director, both spend 7% of the budget. This shows that the running costs of the offices is much higher and of greater priority to the City officials than development programmes and service delivery activities of the departments mentioned above. Again the Council needed to explain and justify if these expenditures were necessary in the face of a community in need of better health care, better classrooms and desks and facing a dwindling health situation at the fish market and through the Council area.
8. The MCC appeared to be unsure of its development processes for the year 2007/08. One reason for this uncertainty may be that more than 87% of the development budget was funded by the Central Government and Development partners. The MCC contribution was around 13%.⁸ This imbalance between internal and external funding clearly made the MCC more accountable to the Central government and development partners than to the community it is meant to serve. Furthermore, this imbalance is contrary objectives of the O&OD planning processes and the purpose and duties of LGAs.⁹

Achievements in Mwanza

- Halting levy hike
- Securing the right of participation
- Allocation to improve infrastructure

As a result of the above findings, FUI decided it had gathered enough evidence to compel the City Council to the negotiating table. Initially, they struggled to get the Council to hold discussions with them regarding the tax hike. However, after staging an organized civil demonstration and refusing to pay further tax, the council finally agreed to meet with them in December 2008. As a result, the fish market levy was not increased and FUI was invited to participate in the planning and budget process. This also resulted in an allocation in the council plan for 2009/10 to improve water and sanitation systems at the fish market.

3. GENERAL IMPLEMENTATION ACHIEVEMENTS

In assessing the successes registered, two cases stand out: MPI's media and consultative meetings held regarding the SAM findings in Mwanza, and the heated debate over the KNCs SAM findings in

⁸ MCC, Annual Plan and Budget 2007/08, page v. Section 3.1

⁹ Local Government Act No. 7, Local Government Act No. 8, Local Government Act No.9, Local Government Act No. 10

Kibaha. Both present cases of local and little known CSOs coming out with findings on local authorities' questionable management of public resources.

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

These are just a few examples of successful citizen oversight of public expenditure over many years. They represent clear examples of the successes and the challenges that CSOs encounter when attempting to 'follow the money'.

The successes can be divided into the following categories:

- Discovery of specific missing funds leading to raising awareness and demands for explanations, verifications and justifications by citizens from duty bearers,
- Informal co-operation between the National Audit Office and organizations in accountability Monitoring processes, (there are even some discussions on establishing formal cooperation between CSOs engaging in SAM and the National Audit Office)
- Some informal cooperation between other stakeholders and the SAM implementation teams, such as Local Councilors, Council Internal Auditors and the PCCB.
- There is also some evidence of corrective action being taken although it is not specifically stated that this has been a direct result of SAM. The Revised Council Financial Instructions issued in September 2009 (see www.logintanzania.net) made a specific point about instructing LGAs on the treatment of unspent funds. While this may or may not be a direct result of only SAM, it is interesting that this should happen at this time after having been presented in SAM findings.

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

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

4. CHALLENGES

In view of the activities undertaken by PF and our partners, the following are the challenges experienced which might give some clues about what impedes achievements:

1. All of the organizations and their implementing teams experienced significant problems in accessing financial as well as non-financial data and information from the Local authorities, both because authorities did not want to share them, and because of the often poor quality and incompleteness of financial and performance records. In some cases, it is sheer suspicion on the part of the local officials that hindered the sharing of information;
2. Threats and intimidation from people in authority, especially in Mwanza where the debate between the City director and the implementation team resulted into the latter barring Council officials from giving any information to the team; and
3. Poor capacity within local-level organizations to engage in budget analysis, which in-turn demands intensive training as well as long term mentoring on budget analysis skills

4.1 CHALLENGE I: WORKING WITH PARTNER NETWORKS

PF is committed to working with district and sub national networks for three primary reasons: First is recognition of their importance as local development and development actors; secondly, they occupy space at the local level and are in constant engagement with other local stakeholders; and thirdly, PF recognizes that if the approach is to be sustainable there has to be local ownership of processes and outcomes.

There are, however, some key challenges to working with local networks that need to be overcome. These include ensuring lack of information access at local authorities and analytical skills of NGOs at the local level. Moreover, it is worth mentioning that it is a challenge sustaining local commitment when resources begin to run out.

An effective SAM process depends not only on the availability of accessible information but also the ability to comprehend documents in some instances documents accessed from government and other sources are lengthy, sometimes hundreds of pages long, with little substantive information from which helpful analysis may be drawn. The Policy Forum's regular policy briefs are helpful in digesting some key policy issues, but more needs to be done by the government to ensure that communication, whether written or verbal, with local communities regarding the budget and policy positions is done in such a way to ensure that communities are able to actively engage and present their positions on issues that are important to them.

The skill to engage with the issues is also important. Policy Forum members have different skills that result in uneven engagement with SAM work. As a result the Secretariat has committed to ensuring

that training of members is a central component of SAM. Training promotes ownership of the process and helps to ensure that ongoing SAM processes will carry on after a particular partnership is completed.

Nonetheless, although civil society monitoring of policy processes and resource allocation has improved in the last few years, although much of the monitoring has been sector specific and only focused on parts of the SAM process, such as expenditure tracking, poverty monitoring or service delivery monitoring. It is now upon PF to build on this and promote holistic, consistent, systemic and long term monitoring of the social accountability cycle amongst CSOs and networks, including the SAM implementing partners.

The issue of longer-term sustainability of SAM after the two years partnership agreement is concluded needs to be addressed. Although longer-term, consistent application of the SAM cannot be guaranteed, partner networks were identified on the basis of compatibility of this approach to their strategic plans and demonstrated interest in this approach. The secretariat is also working to assist partner networks to include the SAM approach in future strategic planning and when identifying potential funding partners. Limited technical support will continue beyond the life of the agreement and will be determined by expressed needs and available resources.

4.2 CHALLENGES II: COOPERATION FROM LGAS

LGAs are particularly important to effective SAM implementation for two reasons. One is the fact that they are the central focus of the processes due to their role as ‘the development organs of the government for development of the people are therefore in the first instance accountable to local communities. Local Councillors are members of the communities they serve and as such bear a unique responsibility towards their constituents. In Mwanza however some Councillors nearly disrupted the process during sharing of analysis and outcomes from this study. Policy Forum’s specific role was to ensure that partners were able to better monitor the LGA’s performance. This support included empowering and enabling communities to ask the ‘right’ questions in order to influence the systems and processes that affect social accountability in their areas. When communities are empowered in this way the work within the Council must be adjusted to ensure that Councillors have the appropriate training to provide leadership and sustainable development in their areas. The LGAs have comparatively well-resourced capacity building programmes that should be able to ensure that this is done.

Also, as stated earlier social accountability requires public, non-discriminatory access to information. In Mwanza and Kibaha we witnessed that information was only released to people with good ‘connections’ to officials in the LGAs and even here not all public information was made available.

Apart from the difficulty in accessing information at the local government levels, SAM implementing groups seeking accountability at local levels experienced resistance and sometimes even outright threats. This type of hostility is not surprising as people want to protect their positions and may have seen heightened interest in public records as a direct threat to their jobs.

However it worth noting that over the implementation period, the teams experienced increasing interest in and support for expenditure tracking and accountability monitoring work from the Prime Minister's Office – Regional Administration and Local Government. Here we see an opportunity for providing local governments with evidence that transparency enables civil society to point out issues that public officials are not empowered to point out themselves.

The identified challenges suggest at least two lessons. First, it is important to address problems of collaboration between the civil society and authorities at the central and local levels. Social Accountability Monitoring, as is the case with expenditure tracking, depends on co-operation from authorities, both in terms of getting access to financial and performance data and in terms of initiating co-operation and support in the follow-up of the findings. Second, it is also important to ensure that organizations conducting SAM either have the required skills or the potential to acquire them quickly and that the adopted methodologies are suited to the skills available within the organizations.

5. CONCLUSION AND RECOMMENDATIONS

Accountability is the key to effective development in the 21st Century. Getting accountability right can unlock progress that is stalling in the face of dramatic new challenges, a range of new actors, fast-growing financial flows and complex collaborative arrangements¹⁰. Wherever we look, accountability is becoming central to the development debate, whether it be challenging the ever-increasing corruption in politics and public services, governing global warming, channeling the commitments of US billionaires or building sustainable markets through voluntary standards. Too often, though, accountability is seen solely as a set of compliance tools, for auditing and incrementally improving development as usual.

These studies show real impact on the ground, there are some reservations to be made in Kibaha where Council officials strongly questioned the validity of some data. For example, in analyzing the work of KNC team in the review of the Agriculture department, Council officials queried the amount of money set aside for department citing funds set aside for renovation of the District Abattoir. The Kibaha CIT pointed out that the set funds for the renovation was TZS 16 mil, the Council officials at a stakeholders meeting maintained that the funds amounted to TZS 26 mil; however, both agree that the renovation was not done.

As an example of the impact we have had, refer to MPIs experience in the Mwaloni Fish Market case where it supported the Fishermen's community to organise themselves to monitor the tax collection intended for the market. By collecting information on the tax collection, use of funds and inspecting the garbage collection work on the market and the market premises, it uncovered substantial cases of questionable tax collection, possible embezzlement and poor management of resources. This was brought to the attention of the authorities who were investigating the matter at the time the case was reported.

It is too early draw final conclusions regarding the future of Social Accountability Monitoring in Tanzania. However, it is to be noted that this exercise has shown positive potential in enhancing local and vertical accountability and good governance and therefore deserves to be given time and resources for further exploration through implementation and closer follow-up.

Furthermore, the need for development of an advocacy plan to push for the enactment of the Freedom of information Bills that is pending since 2007 is crucial ot be over-emphasized here. Without assurance of public accessibility to relevant and accurate information on issues pertaining their livelihoods, it is very unlikely that the SAM strategy will have any positive impact on enhancing fulfilment of human rights and their capabilities.

¹⁰ World Bank, 2006, The 2006 Global Monitoring Report, p155.

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