

**FUNDAMENTALS OF SOCIAL ACCOUNTABILITY MONITORING II:**

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**END OF COURSE ASSIGNMENT**

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**A REPORT SUBMITTED TO CENTRE FOR SOCIAL ACCOUNTABILITY, AS A PARTIAL  
REQUIREMENT FOR THE AWARD OF ACCREDITED CERTIFICATE ON SOCIAL  
ACCOUNTABILITY MONITORING OF RHODES UNIVERSITY, SOUTH AFRICA.**

**DECLARATION**

**I, Marcossy, Albanie Mathew, understand and have hereby complied with the Rhodes  
University's policy on plagiarism. I declare this work to be my own and it is properly  
referenced. I have not copied it, or let anyone copy from me.**

**JUNE 2008**

## LIST OF ABBREVIATIONS

<b>BWG</b>	<b>-Budget Working Group (of Policy Forum Members)</b>
<b>LGWG</b>	<b>-Local Government Working Group (of Policy Forum Members)</b>
<b>US</b>	<b>-United States of America</b>
<b>UN</b>	<b>-United Nations</b>
<b>CSO</b>	<b>-Civil Society Organization</b>
<b>CSA</b>	<b>-Centre for Social Accountability (of Rhodes University)</b>
<b>PF</b>	<b>-Policy Forum</b>
<b>SAM</b>	<b>-Social Accountability Monitoring</b>
<b>PELUM</b>	<b>-Participatory Land Use Management (Tanzania Chapter)</b>
<b>INADES</b>	<b>-Innovations and Agriculture Development Societies (of Tanzania)</b>
<b>O&amp;OD</b>	<b>-Opportunities and Obstacles to Development</b>
<b>LGA</b>	<b>-Local Government Authority</b>
<b>MDA</b>	<b>-Ministries, Departments and Agencies</b>
<b>MoFEA</b>	<b>-Ministry of Finance and Economic Affairs (Tanzania)</b>
<b>NAO</b>	<b>-National Audit Office</b>
<b>APB</b>	<b>-Action Plan and Budget</b>
<b>PETS</b>	<b>-Public Expenditure tracking Systems</b>
<b>MKUKUTA</b>	<b>-National Strategy for Growth and Reduction of Poverty (NSGRP)</b>
<b>TSED</b>	<b>-Tanzania Social Economic Data</b>
<b>PCCB</b>	<b>-Prevention and Combating of Corruption Bureau (of Tanzania)</b>
<b>RAS</b>	<b>-Regional Administration secretary</b>
<b>DPLO</b>	<b>-District Council Planning Officer</b>
<b>DMT/CMT</b>	<b>-District Council Management Team</b>
<b>DED</b>	<b>-District/Council Executive Director</b>
<b>PMO-RALG</b>	<b>-Prime Minister's Office-Regional Administration and Local governments</b>
<b>DT/CT</b>	<b>-District/Council treasurer</b>
<b>HoD</b>	<b>-Head of Department</b>
<b>DHRO</b>	<b>-District/Council Human Resource development Officer</b>
<b>PE</b>	<b>-Personal Emoluments</b>
<b>WDC</b>	<b>-Ward development Committee</b>
<b>OC</b>	<b>-Other Charges</b>
<b>IDP</b>	<b>-International Development Partner</b>

## SECTION A

### Principles of social Accountability Monitoring

#### 1. An overview of social Accountability

**1.1 Social Accountability is about civilizing power.** It describes a relationship between power holders and those affected by their actions. It consist of two elements:

1. 'Answerability' – making power-holders explain their actions and inactions
2. 'Enforceability' – punishing poor or criminal performance in the face of a demanding society.

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

#### 1.2. Translating Accountability

According to Gomez, et al (2004) in Brazil accountability translates as a combination of 'transparência' and 'responsabilidade', the Portuguese for transparency and responsibility; in Indonesia, 'akuntabilitas' has strong connotations of 'compliance' and 'the rendering of accounts', whereas in Russia it finds most resonance as 'prozrachnost', which also refers to transparency. In each culture, the local language used for words like transparency, responsibility, governance and compliance take on a fresh political meaning than in an Anglo-Saxon context (Ackermann, 2005).

Here, for Policy Forum's sake, the need to make a relevant political translation take precedence over the need to make a literal one as it is clear that in every country that the concept of accountability is in itself a political project. Therefore, the way people translate 'accountability' is a good indication of their political context and culture, and reflects the aspirations of civil society, entrepreneurs and policy-makers to improve the quality of governance. In Tanzania, it is 'Uwajibikaji'<sup>1</sup> meaning being held responsible for deeds and decisions; bringing books to 'records'. A right-based- approach definition of Social Accountability assert that it is an approach to social justice "based on the view that all human-beings have equal dignity and equal claim to the resources they need to exercise their fundamental human rights and capabilities"(CSA,2008).

These definitions and explanations on social accountability, from Brazil to Tanzania, concurs with the fact that they, all, identify human rights, public resources and public responsibilities, as important three aspects of accountability. Those, the Governments and their agencies, are systems put to ensure and facilitate realization of rights through proper planning, expenditure and performance management by responsible public officials. That Social Accountability is a natural process of holding officials and systems to account for their responsibilities in serving the society realize human rights for all.

#### 2. Social Accountability System

##### 2.1. Governance and the Social Accountability processes

The terms governance and good governance are being increasingly used in development literature. Governance describes the process of decision-making and the process by which decisions are implemented (or not implemented). Hereby, public institutions conduct public affairs, manage public resources, and guarantee the realization of human rights (Marcossy, 2007). Good governance accomplishes this in a manner essentially free of **abuse** and **corruption** (emphasis added) and with due regard for the rule of law (Islam, 2003).

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<sup>1</sup> Uwajibikaji = a Kiswahili word synonymous to Accountability and to a far extent, Integrity in conducting affairs.

A social accountability system refers to the interactive cycle of processes and actions that can/must be taken to ensure the fulfillment of the public's rights to information, explanations and justifications on the decisions and actions taken by the public officials and political leaders on their behalf. This is the flow-chart of questions and answers through the processes starting at the making of policies through their implementation, and ending with the making of another set of new or refined policies. Although there are several steps and processes taken from the making of a policy to its implementation, evaluation and redefining the needs, the real governance cycle, the social accountability system has been defined into five simple steps for easy of reference and description. This discussion will be based on the five-step cycle.

Whereas Governance involves all the processes and actions that a government must take to exercise their obligations to the state and its people, Social accountability system concerns itself to the need of the government to justify before the people of her decisions and actions in the processes of delivering services and rendering human rights. The table below provides comparisons and complementarities between Governance and Social accountability system:

**Table 1: Comparing Governance and Social accountability Processes**

S/N	PROCESS	GOVERNANCE ACTIONS	SOCIAL ACCOUNTABILITY ACTIONS	MONITORING NEEDS
1	1: Planning and Resource Allocation	Policy Priorities, Public needs, Situation Assessments, Laws, rules and Regulations, Guidelines, Processes, Available Resources, Timeframe for implementation.	<ul style="list-style-type: none"> <li>❖ Evaluate the effectiveness of resource allocations to key service providers/agencies</li> <li>❖ Evaluate the responsiveness and coherence of strategic plans to public needs and priorities</li> <li>❖ Sessions 4 and 6; Session 7 - Group Work 1 (includes evening session Fri. 7–9 pm) (CSA,2008)</li> </ul>	What public funds/resources are available to officials/service providers? How do they plan to use them?
2	2: Expenditure Management	Timely availability of Resources, Guidelines, Plans, Budgets, Processes and Procedures.	<ul style="list-style-type: none"> <li>❖ Evaluate service providers/agencies implementation on expenditure management processes</li> <li>❖ Track expenditure against budget allocations to service providers/agencies</li> <li>❖ Evaluates quality of resource management for realization of services</li> </ul>	How effectively are public funds spent? To what extent is the planning informed by the analysis.
3	3: Performance	Timely service delivery,	❖ Monitor the performance of	How do service

	Management	Quality and Amount of services,  Completion Vs  Bureaucracy,  Quality vs Value for money services.	service providers/agencies against their strategic plans and service delivery commitments  ❖ Evaluates quality of services; value for money in Service delivery	providers perform in implementing their plans? Are quality public services delivered?  To what extent is the analysis from this process incorporated into the needs analysis for the following year
4	4: Public Integrity	Bureaucracy, Procedures, processes,  Guidelines,  Fair, Sincere,  Commitment.  Qualification.	❖ Evaluate the effectiveness of integrity/disciplinary processes implemented by service providers/agencies  ❖ How are officials keen to implement their obligations	What mechanisms exist to prevent & what corrective measures are taken in response to misuse and abuse of public resources?
5	5: Oversight	Policy, Laws,  Rules, Regulations,  Processes,  Committees,  Meetings, Schedules,  Resolutions,  Responsive management.	❖ Evaluate the accountability of service providers/agencies and the executive to oversight bodies;  ❖ Are the malpractices taken to account?	Are officials/service providers called to account by oversight bodies for their performance?
	<b>Justifications</b>	<b>Does the implementation reflect Policy, follow Laws, rules, and procedures?</b>	<b>Do the public officials explain and justify their plans, decision and actions for their use of public resources?</b>	<b>To make a systematic and recorded evidence of performance and recommendations for improvements.</b>

It should be noted that each of the five processes of the social accountability system maps directly onto a corresponding set of management practices within the public resource management framework (CSA, 2008). A key element of each of these management practices (Governance cycle) requires those responsible for public resources to routinely produce a range of official documents.

Tanzania, by virtue of being a democratic country, and by virtue of being signatory to the UN Charter and the Universal Declaration on Human Rights, is legally and constitutionally committed to the progressive realization of, among others, political and civil rights and socio-economic rights to health-care, education and social welfare within her available resources. So the International Covenant on Economic Social and Cultural Rights, commits her to the progressive realization within available resources of the rights to health, education, and social security, as well as the right to an adequate standard of living (food clothing and housing) and the continuous improvement of living conditions (CSA, 2008).

The UN's rights-based framework opens up the potential for civic organizations and development activists to monitor compliance with the progressive realization of a broad range of political, civil and socio-economic rights (CSA, 2008). Specifically, civic actors and interest groups can use the existence of international human rights standards to monitor whether the entitlements of rights-holders at state level are being met by duty-bearers, hence the need for Social Accountability Monitoring.

The purpose for the CSOs social accountability monitoring should be to provide mechanisms for ensuring the accountable use of public resources in ways that enable people to progressively realise their rights and capabilities. For this reason Governments 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 (CSA, 2008).

### **3. Approaches to social Accountability**

There are..”three approaches which civic interest groups may choose to adopt in order to monitor and strengthen the social accountability system...” (CSA, 2008). While these monitoring approaches often overlap and are not mutually exclusive, they do often involve the use of distinctive advocacy strategies. According to CSA (2008) they include:

**3.1. Policy monitoring and analysis:** focusing on the analysis and amendment of the constitutional, institutional, legislative, regulatory and policy provisions governing the protection and realization of human rights and the management of public goods and services.

**Advocacy strategy** – direct lobbying of policy-makers and public officials and civic networking designed to adopt or amend legislative provisions or policies.

**3.2. Monitoring of social accountability processes:** focusing on the implementation of the five processes making up the state social accountability system / public resource management framework.

**Advocacy strategy** – continuous high-profile critical engagement with public officials and oversight bodies and civic networking to ensure the effective implementation of all five social accountability processes.

**3.3. Local needs analysis and social auditing:** focusing on the analysis of needs at community, constituency or local authority level and the verification of promised outputs and delivery of public services and infrastructure projects.

**Advocacy strategy** – civic networking culminating in public hearings, direct engagement with, and monitoring of, political representatives, project managers and local officials.

Policy Forum used to work with the first form of accountability monitoring, in between its inception in 2003 to 2007; that is **Policy monitoring and analysis**. As a member-led network of CSOs, PF, is principally charged with the responsibility of not only networking, bringing together its members for concerted advocacy strategy but also of building capacity of the members for effective and efficient strategic engagement with the government over policy issues of concern. Our expanded knowledge on social accountability and its approaches will substantially increase our leverage and capacity to pioneer, spearhead and build capacity of others in achieving our set goals.

We will see in section B that our organization has, therefore, recently changed strategy to the second form of accountability monitoring, **Monitoring of social accountability processes**. In the section, I explain why and how we decided to change, the anticipated benefit of change, and the direction the change is anticipated to take Policy Forum to.

## SECTION B

### 4. Incorporating Social Accountability Monitoring In Policy Forum's Advocacy Strategy

#### 4.1. Overall Issue:

Despite Government, Development Partners' and Civil Society efforts to reform and reorganize Tanzania's development strategies and their implementation over the last 10 years, progress has been slow and is yet to translate to substantive improvement in service delivery at community level. Efforts still fail to link up and follow-up in terms of domestic accountability is still weak.

#### 4.2. Specific Problems relating to Policy Forum Strategy:

**4.2.1.** The Policy Forum strategic approach is at times was inconsistent with its Mission and Vision for the following reasons:

- a. It claims to be bottom up but activities are mostly top-down
- b. It claims to be strategic and selective but the criteria for selecting the for a and issues on which issues to engage is not clearly articulated.
- c. Monitoring of accountability mechanisms is uncoordinated and often reactive. This would have made it easy for the network to be dismissed by government and hinders its ability to effectively hold government to account.

**4.2.2.** There have been repeated calls by member organizations that the Secretariat needs to focus more concretely on supporting work by members based outside of Dar es Salaam. This has not been prioritized in the past due to staffing constraints within the secretariat. Now that the Secretariat is expanding, the network has the opportunity to rethink its approach and to reorganize itself to proactively and concretely support the advocacy, governance and accountability work already happening in non-urban parts of the country.

**4.2.3.** Policy Forum needed to find a way to reverse the power balance so that it becomes necessary for Government to listen to civil society and difficult to be ignored for substantive reasons.

As a result of these, Policy Forum has recently undergone reforms to include Social Accountability Monitoring as a core strategy towards the realization of its Vision and Mission. This will entail detailed training and capacity building to member CSOs and civil groups at local government and regional levels.

The trainings are expected 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.

#### 4.3. Specific rights relating to Policy Forum Mission and Vision (See 5.1 -5.2) include:

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

Social Accountability Monitoring (SAM) is a natural way of concretizing the Policy Forum Strategy as depicted in the diagram (Fig.1) below since it addresses Policy Forum's three primary areas of focus in a systematic and integrated manner.

**Fig. 1: Policy Forum core strategic overview (source: Policy Forum, 2008)**



## 5. Rationale For Social Accountability Monitoring In Policy Forum

Social Accountability Monitoring support the achievement of the Policy Forum Vision, Mission and Objectives for the next 3 years, according to the 2008 – 2011 strategic plan.

### 5.1. Vision:

*Policy Forum is an independent body that envisages a future where policy processes are participatory and involve the broad-based engagement of all sectors of society, including NGOs and the people they work with, in an accountable, empowered, informed and informing manner, at all stages in the policy process and at all levels of society.*

### 5.2. Mission:

*Policy Forum will encourage NGOs to work together to open up and influence policy processes that improve the lives of all people, especially those who are socially disadvantaged and impoverished, in order to empower them to self-organize and become part of a social movement for change.*

Policy Forum believes that policy processes will not be truly participatory until people understand how they work, are informed about how decisions are made and how those decisions translate into the services

they deliver. Social Accountability Monitoring provides a systematic framework for building this understanding as far down as the community level. It also empowers people to monitor accountability from a rights based perspective, which is in keeping with the Policy Forum mission.

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

Policy Forum intends to plant Social Accountability Monitoring and let it take root in several districts in the country over a number of years. This is envisaged to generate valuable lessons to be learnt about how the accountability cycle will manifest itself in Tanzania and one will be able to identify where specifically systemic failures occur and why. This tool will enable Policy Forum members and partners to improve the credibility of their advocacy and will empower citizens' groups to contribute concretely to the realization of the socio-economic rights and capabilities of Tanzanians.

The biggest advantage of the SAM methodology and how it is being applied in this case is that because implementation is not being undertaken by the secretariat alone, SAM is being undertaken primarily through partner networks outside of Dar es Salaam, to start with Dodoma's PELUM and INADES members, and is transforming the secretariat to be more proactive in delivering results for this strategy through member organizations. It will also require the proactive inclusion of members not based in Dar es Salaam in monitoring core Policy Forum activities.

Since one of the most persistent weaknesses of Policy Forum as identified by members has been that it is too Dar es Salaam-based, this approach is seen as one of the deliberate and proactive move to address this issue. Advocacy strategies of partner networks would be more targeted and focused. Not only would the Policy Forum network be strengthened but also the other participating networks to become stronger institutionally, and their ability to leverage the skills and knowledge gained to sustain their institutions would be enhanced.

It should be noted that the actual activities in the Policy Forum Strategic Plan have not changed substantially. Almost all activities undertaken by Policy Forum in the last two years were easily recategorized into one of the five processes in the cycle. It is the systematic coordination of these activities in order to have a systemic impact that is expected to bring to life a new era of success through right-based approaches.

## **6. Target Processes**

As stated in the rationale, that Social Accountability Monitoring has now taken a central role in the implementation of the Policy Forum Strategic Plan, it was integrated into the programme itself and will not be a separate project within the plan.

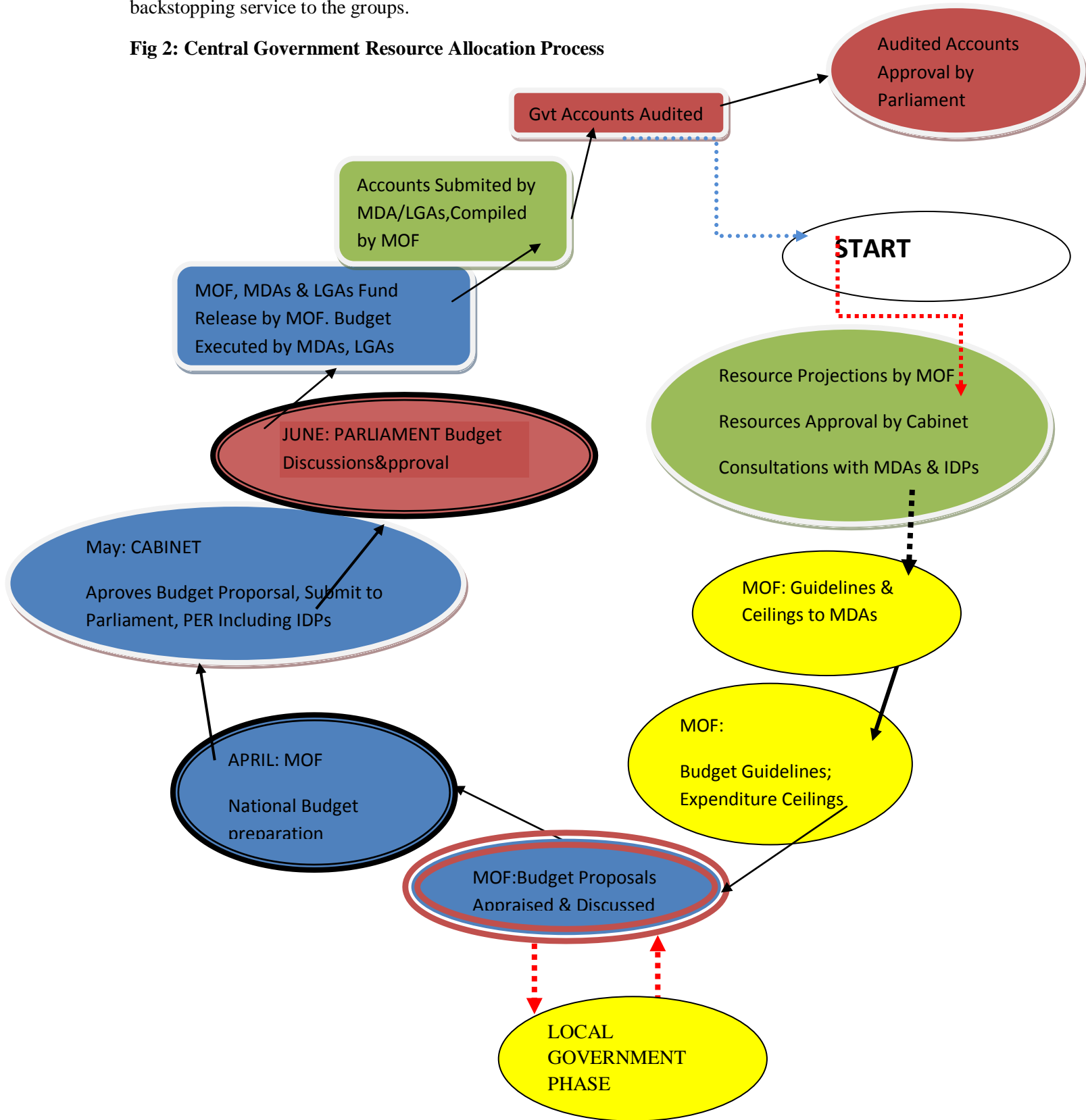
In order to be able to monitor accountability across the levels of government, a three-pronged approach was adopted as primary focus for achievement and performance as follows:

1. SAM at central government level
2. SAM at local government level
3. Sustaining the approach & Consolidation and targeted dissemination of findings and lessons to strengthen advocacy

### **6.1. Central Government Budget and Resource Allocation Process**

The Accountability cycle at central level (Fig.2) is being monitored primarily by the two Policy Forum Working Groups, the Budget Working Group (BWG) and the Local Governance Working Group (LGWG) and is coordinated and facilitated by a Accountability Monitoring Unit within the Secretariat. Each of these groups has a strategic plan that includes one or more components of social accountability monitoring. However, this is a key area in which there will be close collaboration and complementarities between the two groups. Our newly recruited Accountability Monitoring Manager will provide a backstopping service to the groups.

**Fig 2: Central Government Resource Allocation Process**



Although Accountability of the central government is crucial for overall performance of the government and its Agencies, PF intends primarily to concentrate on Accountability monitoring of the Local Government Authorities.

## 6.2. Local Government Governance Process

Specifically, the BWG and LGWG, in collaboration with the Secretariat Accountability Monitoring Unit would, during 2008 focus on compiling accessible information and analysis that will facilitate SAM at local level. This will include simplified, accessible versions of relevant laws, policies, a citizen's guide to the budget process and other key information required, in Kiswahili wherever possible.

At local level, one partner network will be assisted initially with tools and information that will strengthen their engagement in existing statutory processes for participatory planning, budgeting and monitoring (see Fig.3 below). These include Village Assembly Meetings, Ward Development Committee meetings, District Development Committees, making presentations at full Council Meetings (where local by-laws allow for this, public hearings, etc). Policy Forum support focus on civil society groups. While constructive interaction with local government is necessary, there must be a clear separation of roles, which is currently not always the case, to safeguard the independence of the process and to guard against cooptation. Therefore the primary aim of Policy Forum support will be to help civil society better monitor the local government in performing its role. Once the pressure is felt, the highly resourced capacity building mechanisms within government will have to orient themselves towards meeting this demand. The support is aimed at empowering and enabling people at community level to ask the right questions in order to sustainably influence the systems that affect social accountability in their own communities.

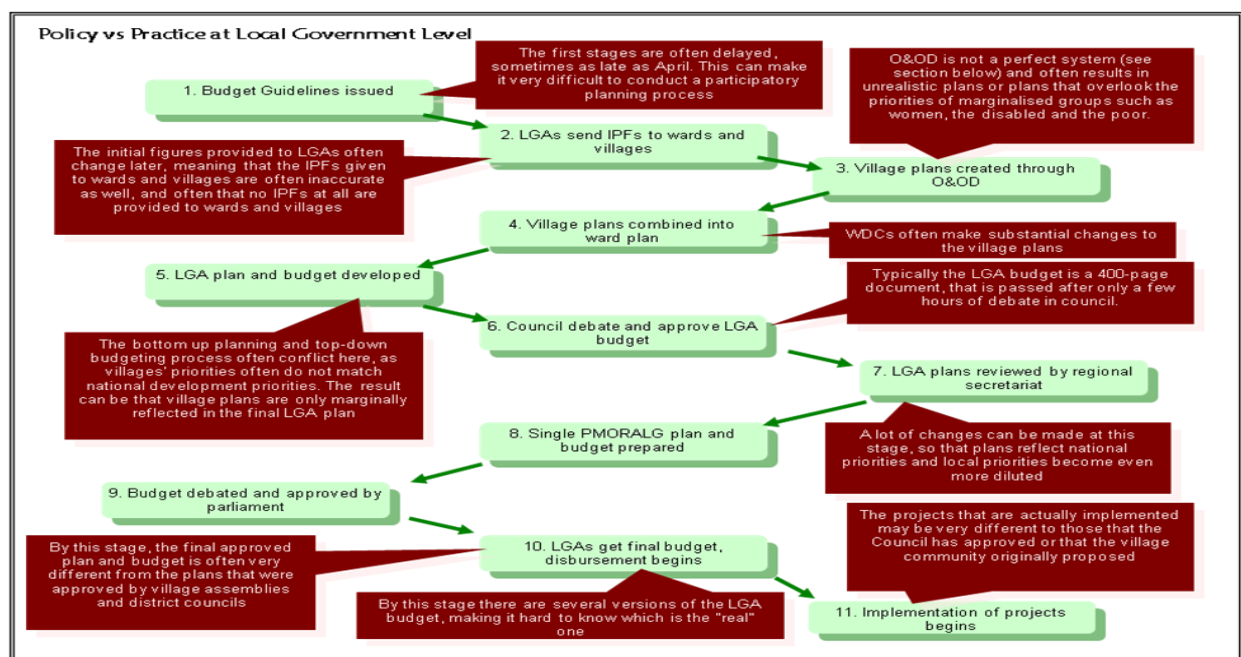


Fig. 3: Resource allocation processes in Local Government Authorities in Tanzania (Marcossy, 2007)

<sup>2</sup> For urban councils, *mitaa* and *municipality* should replace *village* and *district* in this diagram.

For accountability to be effectively monitored at the LGA level, the following documents are necessary and a must to be accessed:-

**Table 2: Tools for accountability Monitoring and Analysis**

<b>PROCESS</b>	<b>KEY QUESTION</b>	<b>DOCUMENTS</b>	<b>ANALYSIS NEEDED</b>	<b>LEGAL FRAMEWORK</b>
1:Resource Allocation	What public resources are available to officials?  How do they plan to use them?	1.Needs Analysis Report 2. Strategic Plan and/or MTEF 3. Approved Annual Budgets- approved by Full Council (APB, Project Budgets) 4. Alternative Budget (if available) Approved by Ministry of Finance  5.Budget Guidelines.  6. National Budget Books	1.Needs Analysis Report 2006 2. Citizen's Guide to the Budget Process developed by Donors/CSOs) 3.Strategic plan and Budget analysis	1. MKUKUTA, Public Finance Act, Local Government Finance Act, Income tax act, council development plans, Availability of Ministerial Budget Guidelines, 2. Approved Sectors standards and specifications 3. Citizen's Guide to the Budget Process (developed by CSOs) 4. Budget speeches (MoFEA) 5. Finance Committee meetings for Budget
2: Expenditure Management	How are Public funds Spent?	1. Quarterly expenditure reports 2.Procurement audit findings 3.NAO Audit report 4.Internal audit reports (if available and if they are for public consumption) 5.Policy Forum PETS Source Book.	1.situational analysis  2.expenditure analysis	1.Public Finance Act 2.Public Procurement Act 3.Financial Circulars, Directives, Workshop minutes, etc Documents are legally available to public
3:Performance Management	How do the Service providers Perform?  Are quality services delivered to the public?	1.Strategic plan 2. Quarterly performance reports (if they exist); PPRA 3. Annual Report 4. Service Level agreements/Customer service charters, Sector specific legislation/guidelines; 5.Law of Contract 6. Audit reports 7. Human Resource plans and reports/HR need assessment reports	1.performance analysis  2. customer care and service satisfaction  3.customer-agency collaboration 4. CWIQ survey reports 5. SocialEconomic Database report 6.ServiceDelivery Surveys	Documents are legally available to public
4: Integrity	How sincere	1. Generic disciplinary data (if	Legal framework and	1.Constitution of Tz

to public processes	are public business conducted?  Are corrective measures taken against misconducts?	accessible); Disciplinary database 2. Organisational structure of the LGA to village government level 3. Terms of reference/job descriptions for all Head of Departments. 4. Court Caseload records by June 2008; Ward tribunal caseloads by June 2008; Caseload surveys; findings of ethics committees	performance analysis for oversight and performance	2. Public Service Reform Guidelines; Code of conduct for public servants 3. Parliamentary Standing Orders 4. Prevention and Combating of Corruption Act (PCCA) 5. Laws establishing LGA committees. 6. Laws/policies governing Declaration of Interests/Assets %% Documents are legally available to public
5: Oversight function performance	Are officials called to account for their conducts?	1. Code of Conduct for CSOs 2. PAC and LAAC Reports on the NAO Audits 3. Finance committee minutes (After NAO Report) 4. Media reports	Oversight analysis functions of the public bodies  Parliament,  Local Government Councils	1. Media Regulations and rules governing self-regulation (if available to the LGA) 2. Code of Conduct for CSOs 3. public Information Act 4. National Security Act 5. Media reports

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### 6.3. Strategic engagement and Advocacy

Tools for SAM have been developed and currently are in testing stage in Dodoma Municipal and Chamwino district Councils. The tools will be reviewed and refined on an annual basis with a view to fine-tuning their relevance to the needs of those performing SAM and to take account of the changing environment in which accountability occurs. The development of these tools also serves as a learning opportunity for the working groups and the PF Secretariat to better understand the cycle and the context within which social accountability can be influenced. During this time, the secretariat and the working groups will also begin to compile information on the various processes in the social accountability cycle and their implementation at the central level focusing on sectors that are of interest to working groups members. This monitoring will continue on an annual basis throughout the life of the current strategic plan. During the O&OD, Opportunities and Obstacles to Development processes at a village level, the villagers are supposed to be making their Strategic plan for the next three years. This is the basis for their development priority and demands to their government through which, they both express their priorities and expectations and present their commitments for implementation (see process 3, Table 2 above). Strategic engagement at this process is expected to come out with the public concerns on the local authorities failure to address their plan needs and or/ address the over ambitious planning of the local people. A result of this engagement could be reconciliation between the two parties for a better planning. However, it may also involve calling to account the central government stakeholders and the parliamentarians on their failure to allocate resources in line to the people's priorities.

This monitoring if continue on an annual basis consistently and long enough, will be enough to recoup the answerability aspect of the public officials that was a must during the Socialist era in Tanzania. Once this is achieved, it is anticipated that there will be mutual demands for accountability and responsibility; that is in the part of officials and the citizens respectively.

Marketing of the social accountability monitoring approach will be supported through a radio soap opera and radio magazine currently sponsored by Policy Forum. This will be incorporated into the story line and Policy Forum will eventually identify interviewees to elaborate on its benefits and challenges in the Radio Magazine that supports this Radio Soap Opera. As the issues become apparent, some of the key findings of the monitoring can be written into the plot to build public understanding of and interest in this type of monitoring at local level.

## **7. Preconditions for a successful Implementation of Social Accountability Monitoring in Tanzania**

**7.1. The stated MDA/LGA vision, mission and goals** are the result of agreements between partners, both, the MDA/LGA and the IDPs (the International Development Partners) on the one hand, and the CSOs and the Local Community on the other.

**7.2. The development strategy** has been adequately discussed between the partners and the risks and impacts assessed as they relate to all stakeholders involved. The input and views of ultimate beneficiaries are taken centrally into account in the strategy process.

**7.3. The governance mechanisms** are legitimately in place. An effective governing body evaluates not only the partnership's compliance but also discusses strategies and performance, based on transparent and participatory evaluations and feedback that give voice to intended beneficiaries and weaker partners.

**7.4. The performance** is monitored and evaluated according to indicators developed in consultation with intended beneficiaries and other stakeholders. Monitoring and evaluation results are used to encourage learning of all the partners and used by governing bodies to make strategic decisions. Report-back mechanisms establish clear lines of accountability for performance.

**7.5. The financial and asset integrity** is realized through procedures understood by all the partners and key stakeholders. Reports are clearly and transparently communicated through the governance mechanisms and the media.

**7.6. The stakeholder engagement process** provides the basis to understand and respond to the views and concerns of critical groups, and subsequently informs the decisions and actions of the partners and the governing body. Engagement can be used to anticipate and manage risks, increase trust, gain knowledge of impacts and, therefore, drive performance.

## **8. Challenges and Anticipated Mitigation Strategies**

8.1. Success is dependent on public access to information relating to decisions and actions taken on the use of public resources and the resulting effect on public service provision. This requires that this access is truly public and not discriminatory or restricted to a small group of individuals.

**Mitigation strategy:** Intensify advocacy around the Freedom of Information Bill and the type of public information whose access will be guaranteed. Continue focused advocacy around the availability of information publicly. Advocate for greater transparency and accountability within civil society to set an example to others from whom we demand transparency.

8.2. Government does not resist or threaten groups seeking accountability at local levels.

**Mitigation strategy:** While it is possible that there will be resistance to this type of work at local level, there is increasing support for expenditure tracking and accountability monitoring work in the Prime

Minister's Office – Regional Administration and Local Government. Policy Forum will use its central level advocacy to support more open local government. Since this is monitoring systems more than individualized cases, the outcome of such monitoring may also be beneficial to local governments that are burdened with structures that are sometimes not conducive to output oriented management and yet results are expected from them. Greater transparency in such cases enables civil society to point out issues that they are not empowered to point out themselves.

## **CONCLUSION**

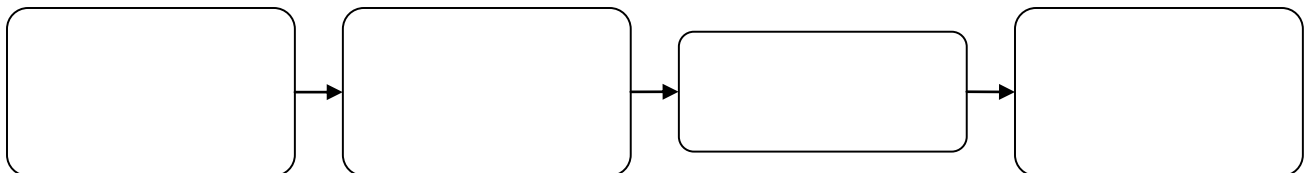
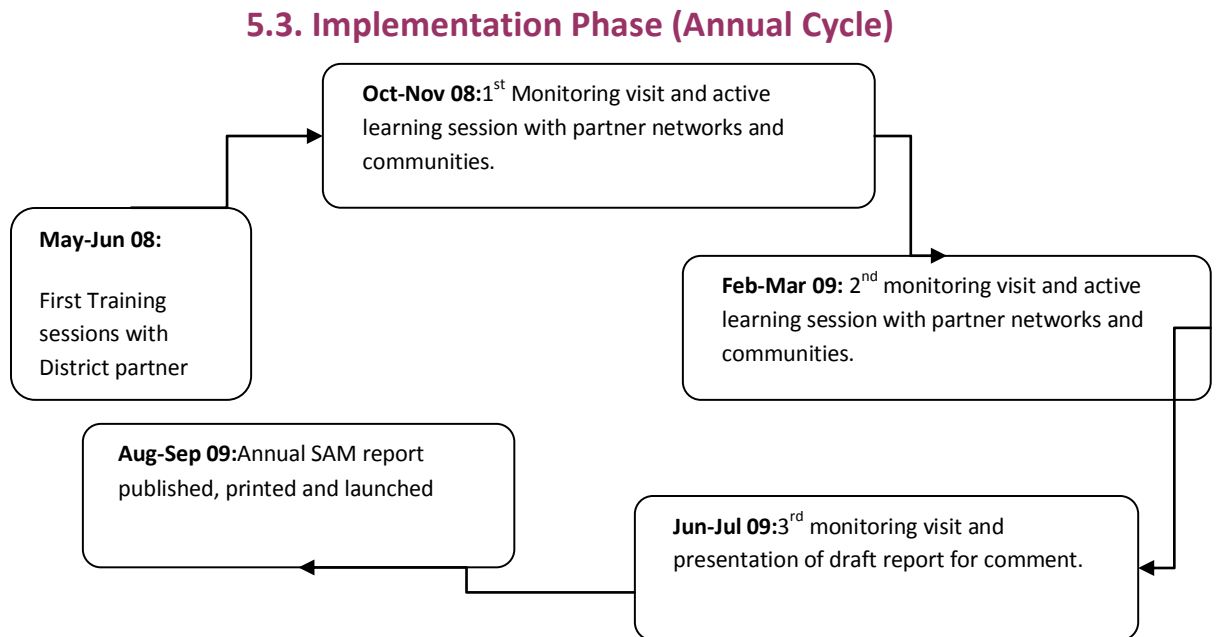
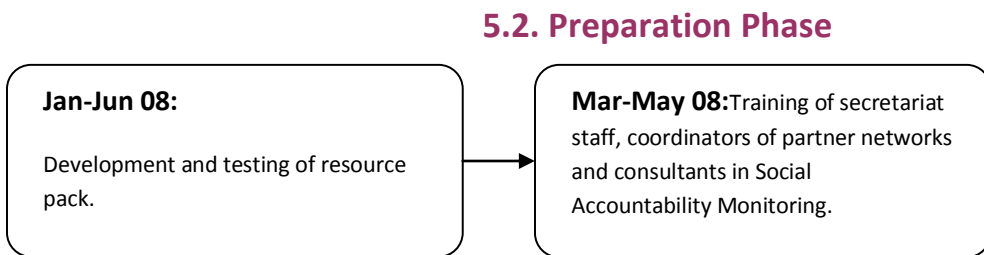
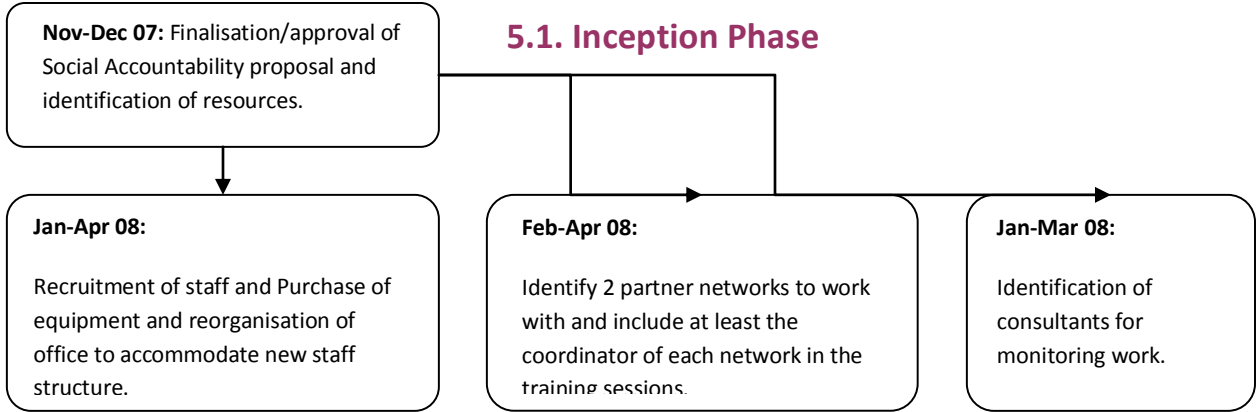
Accountability is the key to effective development in the 21st Century. Getting accountability right can unlock progress that is stalling in the face of dramatic new challenges, a range of new actors, fast-growing financial flows and complex collaborative arrangements. Wherever we look, accountability is becoming central to the development debate, whether it be challenging the ever-increasing *FISADISM*<sup>3</sup> in politics and public services, governing global warming, harnessing Chinese investments in Africa, channeling the commitments of US billionaires or building sustainable markets through voluntary standards. Too often, though, accountability is seen solely as a set of compliance tools, for auditing and incrementally improving 'development as usual'.

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<sup>3</sup> Grand Corruption and scandals of misuse of public resources in Tanzania that resulted to the Fourth phase Government Collapse in April 2008

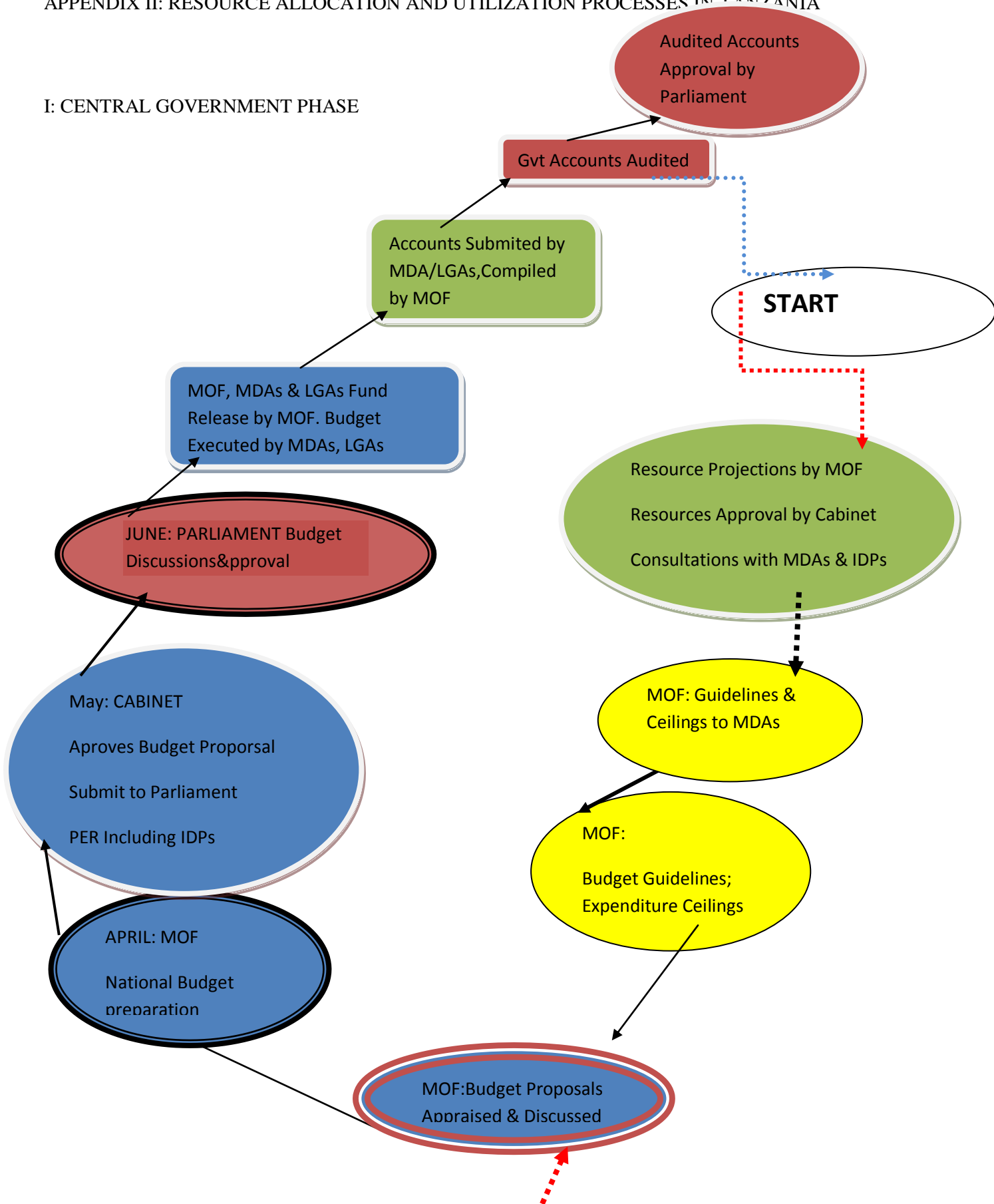
# Appendix i:

## Cyclical Action Plan for Social Accountability Monitoring

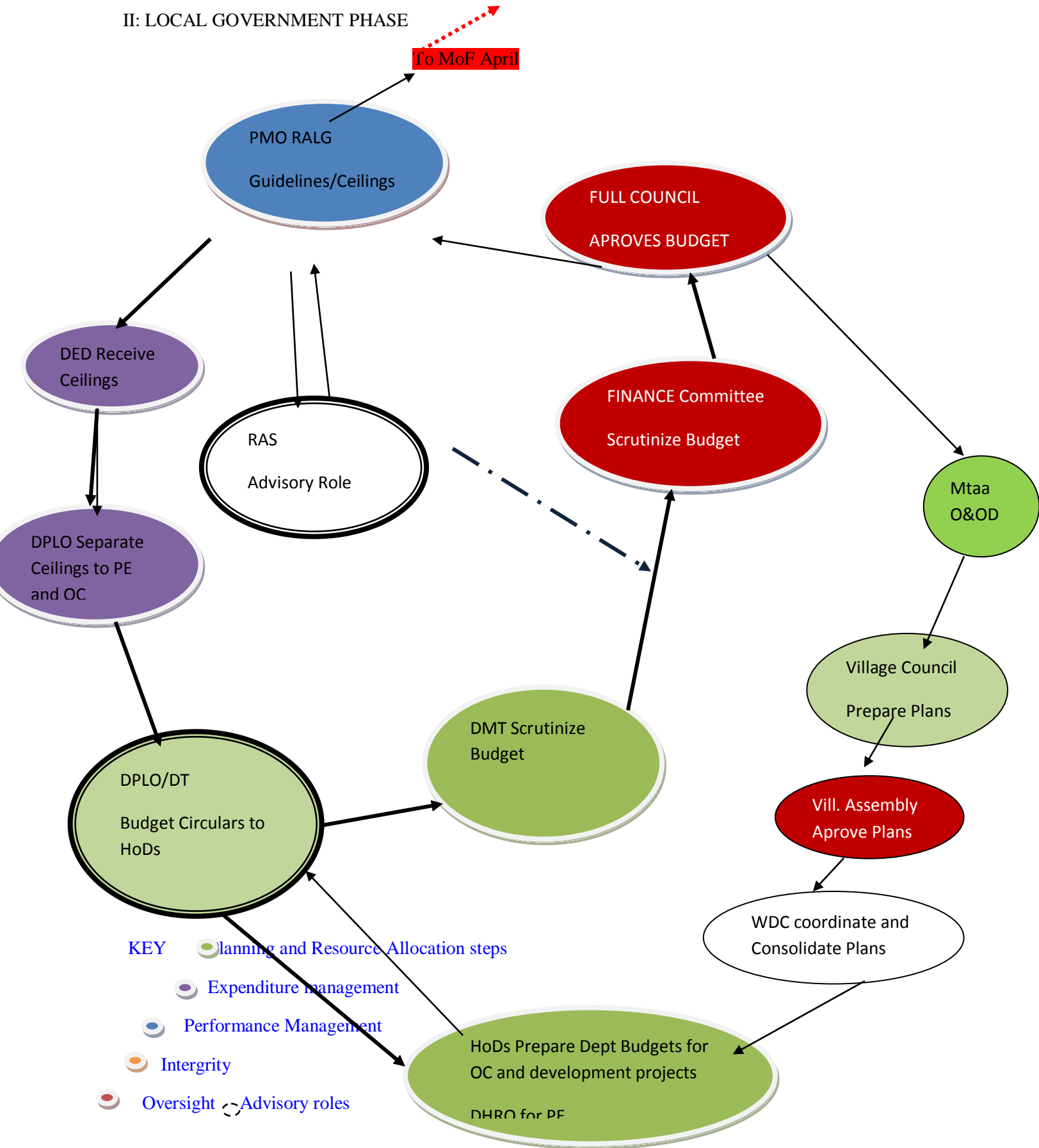


APPENDIX II: RESOURCE ALLOCATION AND UTILIZATION PROCESSES IN TANZANIA

I: CENTRAL GOVERNMENT PHASE



II: LOCAL GOVERNMENT PHASE



- KEY**
- Planning and Resource Allocation steps
  - Expenditure Management
  - Performance Management
  - Integrity
  - Oversight ○ Advisory roles

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