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**PRESIDENT'S OFFICE
REGIONAL ADMINISTRATION AND LOCAL
GOVERNMENT**

**FORMATIVE PROCESS RESEARCH ON THE LOCAL
GOVERNMENT REFORM PROGRAMME IN TANZANIA**

INCEPTION REPORT

30 October 2002

CMI
NIBR
REPOA

Preface

As a part of its support to the Local Government Reform Programme (LGRP), NORAD is financing a Formative Process Research Project to closely follow the development of the LGRP. In consultation with the Ministry of Regional Administration and Local Government, the project has been organised on the basis of institutional collaboration between Tanzanian and Norwegian research institutes.

The project is managed by the Research on Poverty Alleviation (REPOA), Dar es Salaam, as outlined in the contract between the Norwegian Embassy/NORAD and REPOA signed on 19 September 2001. Chr. Michelsen Institute (CMI) Bergen, and the Norwegian Institute of Urban and Regional Research (NIBR), Oslo, are sub-contracted by REPOA for their involvement in the project, with CMI as the contract partner on the Norwegian side on behalf of the two Norwegian research institutions. The purpose of these arrangements is to ensure ownership of the project in Tanzania as well as to contribute to capacity building at REPOA.

The research project is planned to run from January 2002 to December 2005. An explorative planning and fact-finding mission, involving researchers from the three institutions, was carried out in January-February 2002.

The Inception Phase of the project was carried out during August-September 2002, the purpose of which was to prepare the ground for subsequent case studies in six local councils. Two joint research teams undertook a fact-finding mission to investigate the implementation of the reform program in the six councils, to establish contacts with major stakeholders involved in the reform, and to initiate work on a Baseline Study. Chapter 3 reports some of the initial findings and conclusions of this fieldwork. The fieldwork also provided a starting point for the development of research proposals, to be executed jointly by the team members or on an individual basis.

Although too numerous for execution and so far quite tentative in direction and research approach, the proposals give an indication of the range of research issues that may arise from the reform and its implementation. The proposals were discussed in the 1st meeting of the Steering Committee of the project. The Committee decided that, at this early stage of the research program, one should concentrate on further development of what is describes as *joint research*, in terms of research focus, methodology and data collection. This will take place during the forthcoming 6 months period of the project. However, even if not very elaborated, the individual proposals give indications of the broad range of research issues that emanate from the LGRP. Comments and suggestions on their relevance and importance as well as the research approach, design and methodology will be much appreciated.

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Acronyms

ALAT	Association of Local Authorities in Tanzania
CAG	Controller and Auditor General
CC	City Council
CIS	Community Initiated Support (programme funded by Ireland Aid, Kilosa DC)
CG	Central Government
CRT	Council Reform Team
CWT	Chama cha Waalimu Tanzania (Teachers' Union of Tanzania)
DAO	District Agriculture Officer
DALO	District Agricultural and Livestock Officer
DAS	District Administrative Secretary (CG employee, District Commissioner's Office)
DC	District Council
DCO	District Culture Officer
DCOO	District Co-Operative Officer
DDA	District Development Advisor
DE	District Engineer
DEA	District Expenditure Accountant
DED	District Executive Director
DEO	District Education Officer
DIA	District Internal Auditor
DMO	District Medical Officer
DMT	District Management Team
DPLO	District Planning Officer
DRA	District Revenue Accountant
DT	District Treasurer
KDDP	Kilosa District Development Programme
LA	Local Authority
LG	Local Government
LGR	Local Government Reform
LGRP	Local Government Reform Programme
LGRT	Local Government Reform Team
MC	Municipal Council
MEMA	Matumizi Endelevu ya Misitua na Asili (Sustainable Utilisation of Natural Resources, programme funded by Danida, Iringa DC)
MHO	Maternal Health Officer
MP	Member of Parliament
MRALG	Ministry of Regional Administration and Local Government
MT	Municipal Treasurer
NORAD	The Norwegian Agency for Development Cooperation
REO	Regional Education Officer

SHA	Self Help Activities
TA	Technical Advisor
TALGWU	Tanzania Local Government Workers Union
TASAF	Tanzania Social Action Fund
TUGHE	Tanzania Union of Governmental Health Employees
VEO	Village Executive Officer
VC	Village Council
WDC	Ward Development Committee
WEC	Ward Education Co-ordinator
WEO	Ward Executive Officer
WRC	Ward Revenue Collector
ZRT	Zonal Reform Team

1 Introduction

Formative process research aims to provide data/input for organisational learning. More specifically, the overall objective of this research project is to *document the processes of change and impacts of the LGRP in Tanzania*, and to provide managers and key stakeholders with *operationally relevant data and analyses of lessons learned during implementation*. Moreover, the project shall contribute to *building institutional capacity* for local government related research in Tanzania, and ensure that there is adequate professional competence in Norway on local governance in Tanzania in view of Norway's role as a major donor to LGRP.

The inception phase of the project was carried out during the period 13 August to 2 September 2002 (see chapter 2). This report provides a summary of key findings/observations from visits to six councils and interviews with key stakeholders involved in the LGR (chapter 3). Moreover, based on these observations the report outlines proposals for joint further research and tentative plans for individual research activities (see chapter 4). A detailed workplan for the period October 2002 till March 2004 is also included (appendix 5.4).

2 The inception phase

The main purposes of the inception phase were:

- (i) Fact-finding on the LGR and its implementation in the case councils.
- (ii) Establish contacts with the major stakeholders in the case councils and at the central government level.
- (iii) Drafting the *Field Work Manual*, including a *Data Collection Manual*.
- (iv) Initiate the work on 'baseline' studies.
- (v) Develop research proposals and working hypotheses for the main phase of the formative process research programme.

The drafted *Field Work Manual* outlines details concerning the organisation of the fieldwork, the type of data to be collected, as well as appropriate methods to be used. The *Data Collection Manual* specifies the exact type of data needed and the methodologies to be applied when gathering the required data. According to the agreed workplan, the *Field Work Manual* will be finalised by 1 February 2003.

Given the time constraint, it was not realistic to carry out baseline studies during the inception phase in August. But data collection was initiated in the case councils and applied to develop the proposals for further research, including working hypotheses (see chapters 3 and 4).

2.1 Contact with the major stakeholders

During the inception period, the following contacts were institutionalised:

(1) *Local Government Reform Team (LGRT)*

- Contacts with the LGRT were established and routines for reporting from the formative process research discussed.
- The research group acknowledges the positive response and support received from the LGRT.

- Both the LGRT and the research group acknowledge the importance of dialogue and relatively frequent contacts.

(2) *The donor community*

- The importance of establishing a dialogue with the donor community on the LGR was discussed with NORAD's advisor on governance and decentralisation – Ms. Inger Tveit.
- Possible ways of organising this dialogue were discussed, including the involvement of a representative of the donor community in the reference group.

(3) *Council level contacts*

- Contacts were established with major stakeholders in the case councils.
- Key informants within the case councils' administrations were identified. REPOA will establish contracts with these in October/November 2002.
- Contacts and key informers outside the LG-administration in the case councils will be established by REPOA in October/November 2002.

Appendix 5.6 provides a list of people consulted during the inception phase.

2.2 Reference group and reporting mechanisms

(1) *The Reference Group*

The purpose and set-up of the Reference Group were discussed with the LGRT and NORAD. The Reference Group may become the main mechanism for reporting between the research team and stakeholders in the LGR. This will imply that the researchers and the Reference Group should meet at fairly frequent intervals - at least twice per year. The members of the Group will then have a responsibility for bringing research findings back to the agency(ies) they represent.

Members of the Reference Group may include: One LGRT representative; one or two advisers from the donor group, including NORAD; one from ALAT; one independent academic; one Council Chairman and one DED (none of them among the six case districts). Members of the group should be appointed on a personal basis, trying to secure continuity and personal commitment. The Reference Group will be established in October 2002.

(2) *The Annual Conference*

The annual conference of the formative process research programme will be integrated in *REPOA's Annual Conference*. The conference will be used as a forum to present findings from the research. It will most likely take place in late March every year.

(3) *Reporting mechanisms and publications*

A pivotal precondition for organisational learning is that actors involved feel that the actual issues under study, the data produced, the findings and analyses made is of relevance and interest for the major stakeholders in the programme. There may, however, be diverse opinions on what will be of *interest* and what will be *useful* as background information for programme management, monitoring and evaluation of results. The design of the actual thematic modules or case studies will have to strike a balance between possible conflicting opinions – if a common understanding cannot be reached.

One possible mechanism of disseminating findings from the research to stakeholders and the general public is through a *Newsletter*. Such a newsletter may present and discuss cases illustrating experiences from various councils in implementing the reform. The newsletter may also provide discussions on special issues and themes of broader interest. To be manageable, each issue of the newsletter should be limited to 2 pages. The number of issues published annually may vary. A *website* (www) for the formative process research programme may also be considered. A possible website should probably be incorporated into the websites of the participating institutions.

Furthermore, an important aim of the formative process research programme is to contribute to the creation of more generalised knowledge on the processes under study, i.e. research results that can be presented for discussions in a scientific format for the national (Tanzanian) and international academic community. The quality and relevance of the research - in terms of methodology, accountability, documentation, impartiality and ethical aspects - will be judged against academic, scientific standards. Thus, it is crucial that the various studies initiated by the research programme allow all researchers involved opportunities to publicise their research internationally - individually or as teams – in *academic journals*. Moreover, the individual needs and wishes of the different actors/stakeholders will have to be considered in light of what is ‘researchable’ as well as what turns out to prove interesting for the researchers involved.

2.3 Database

Fact-finding and data-collection were important elements of the inception phase. The LGRT was very helpful in providing copies of reports and background material on the LGR. Moreover, relevant data, documents and reports were made available for us by the council administration and donors in the six case councils. Section 5.5 provides a list of documents collected during the inception phase.

The documents collected during fieldwork will be incorporated into the *Database on local government and decentralisation* which was developed for the formative process research programme by Odd-Helge Fjeldstad (CMI) in February 2002. This database contains at present more than 300 references, the bulk of which are on Tanzania. The database covers the period 1963 to 2002 and some references date back to pre-independence. It includes both published and unpublished (‘grey’) material. The base also includes some relevant publications on local government reforms in other African countries (including Uganda) and to international experiences.

The database is made in *Excel spreadsheet*. This is a flexible programme, which is easy to manage and update. Moreover, Excel-text is convertible and simple to copy into Microsoft Word.

The first version of the *Database* is organised in 5 worksheets (referred to as categories):

1. Decentralisation and local government reforms.
2. Local government taxation and finances.
3. Service delivery and impact assessment (reviews and surveys).
4. Local government accountability and management; private sector and civil society.
5. Intergovernmental relations.

Each of these categories are subdivided into:

0.1 Tanzania

0.2 Africa

0.3 International

2.4 Research teams and fieldwork

The inception phase was carried out by two research teams as suggested in the workplan for the mobilisation phase. Detailed schedules for the fieldwork are appended in sections 5.1 and 5.2. Each team had a multidisciplinary composition and involved one senior researcher from each of the three involved research institutions:

Team 1:

- Tor Halvorsen (NIBR/University of Bergen); political science/public administration.
- Siri Lange (CMI); social anthropology.
- Deogratias Mushi (REPOA/ERB); economics.

Team 2:

- Einar Braathen (NIBR); political science/public administration.
- Amon Chaligha (REPOA/University of Dar es Salaam); public administration.
- Odd-Helge Fjeldstad (CMI); economics.

Team 2 was supported by Erasto Ngalewa (REPOA) during the field visits.

The two teams jointly developed the field work manual (draft), including workplans, before departing for fieldwork. Each team visited three in before hand selected case councils:

Team 1 visited Bagamoyo DC, Moshi DC and Mwanza City Council during the period 15-25 August 2002.

Team 2 covered Ilala Municipal Council, Kilosa DC and Iringa DC during the period 15-27 August 2002.

The case councils were selected on the basis of the following criteria (see project document, June 2001):

- variations in resource bases;
- rural-urban variations;
- degree of inclusion in the LGRP;
- degree of donor presence or support; and
- composition of political parties.

Each of the selected councils should exhibit at least two of these dimensions. Given the time and resource constraints, and the importance of carrying in-depth studies, the final sample was limited to six councils of which three are included in the LGR Phase 1 (i.e., Ilala MC, Iringa DC and Mwanza CC).

The research teams were well received in all the councils visited. At the council headquarter levels, the DMTs organised meetings with relevant stakeholders (see sections 5.1 and 5.2).

Visits to the ward, village and kitongoji/mtaa levels were facilitated by the DEDs/DPLOs who also provided valuable insights on challenges facing their respective councils in implementing the LGR.

3 Research themes and preliminary observations

In accordance with the project document, the formative process research programme concentrates on the following three broad dimensions of the local government reform:

- (1) Governance: local autonomy and citizen participation.
- (2) Finances and financial management: accountability, efficiency and local resource mobilisation.
- (3) Service delivery and poverty alleviation: criteria of success and operational constraints.

The following sections summarise the preliminary findings of the inception phase for each of these main themes.

3.1 Governance

Despite the variations between the different councils visited, issues of governance seem to have some traits in common. These will be discussed below under the following headings:

- Governance and conflicts of authority.
- Governance and norms of good governance.
- Governance and the moral role of political and bureaucratic leadership.

Finally, as a summary and as a main point of discussion in the local government reform:

- Governance and the relation between rationality and accountability.

Observations from the field visits are used to illustrate the more general topics. It must, however, be kept in mind that the observations are preliminary.

3.1.1 Governance and conflicts of authority

The document *Local government reform programme. Action plan and budget. July 1999 – December 2004* (Volume 1, October 1999, hereby called *the 1999 Document*), published by the MRALG, discusses a number of issues which are considered to be crucial to the expected transformation of governance following the local government reform. Most of these issues are still central to the reform process, perhaps more so now than when the document was written.

The 1999 Document, under the heading ‘Good governance and local government authority’ (pp 36-42), underlines that one major objective of the local government reform is to transfer power to the lower levels of governance by adhering to the principle of *subsidiarity*. This implies the transfer of power, functions and decision making to the government levels which are closest to the people, where the public can be actively involved in planning and implementation of agreed programmes. Moreover, the decentralised powers and functions are not intended to be centralised at district level but further carried down to wards, villages, vitongoji (hamlets) and mtaas (neighbourhoods), and even service outlet level. This *principle of subsidiarity* is fundamental to the local government reform. It is a type of reasoning about the distribution of authority and resources, which all other principles of authority distribution will have to adjust to.

However, in the councils visited, including the reforming councils, we found that this principle was diluted and mixed with other principles of authority. This was undermining the relations between local decision-making and different types of responsibility and relations of accountability. Different levels of authority experienced lack of consistency between the rationality backing their decisions and the manner in which they were made responsible for these decisions. This problem may, if not properly addressed, contribute to undermine the democratic dimension central to the reform of local government.

The problem can be illustrated by an example highlighted by ALAT. As part of the reform, the employer's responsibility for some groups of public servants had been transferred to the local government, with the agricultural extension officers as the first group. However, a circular emanating from the Ministry of Agriculture transferred them back to the ministry, causing much confusion about the authority over the extension workers (a confusion which ALAT so far only partly has managed to clear up). Experiences from Iringa DC also pointed in the same direction. An agricultural officer was transferred to Dar es Salaam without notice or consultation with the DED. There are also several examples of sector ministries dealing with locally employed staff (inviting to seminars, meetings, etc.) without involving the local government as employer. This illustrates the following unresolved question: How to handle the professional workforce in the council, and how to handle the top leadership of the administration and their identity as 'government civil servants' placed locally?

Another issue of conflict between levels of authority is ownership of land. There are many grey zones between traditional law and common law, particularly affecting decision-making on land use, in urban and rural areas alike. The relationship between levels and types of taxation and other sources of funding also represented a potential area of conflict. In all the councils, financial decision-making had in practice limited meaning since the lion's share of the budget was central government transfers to earmarked purposes (see the preliminary observations on finance and taxation in section 3.2).

Furthermore, the private sector has entered the scene, e.g., as tax collectors. In all the councils we found a change from strict thinking of the authority of the council embracing all activities in the public space, to a new type of private/ public collaboration. Public/private relation in areas where the core authority of the government is at stake, for instance, its control of policing powers appeared to create unclear and overlapping types of authority. The way taxes are collected also influences the respect for the authority of the council as well as expectations on how tax revenues should be spent. The relation between legal and economic governance may, thus, become blurred. This 'confusion' is particularly present in villages where the VEO also serves as private tax collector. However, more money is now retained at the sub-council levels, and the effect might be improved tax compliance.

Aid dependency appears to have undermined the authority of government, and particularly local government. Even in Mwanza, which is about to enter the final step of the local government reform, the donors continue to fund sectors directly. At best this funding went through the sector ministries located in Dar, but it was, in general, not properly integrated in the local government structure. This is certainly not in line with the ideas of *subsidiarity*. However, attempts to integrating donors in the activities of the councils were also observed. Particularly in Kilosa and in Iringa (e.g., through the 'Donors Forum'), processes of integration are taking place. But still, the general observation is a blurred line of authority.

The 1999 document recommended that local authorities should assist in drawing up plans of action for the implementation of the *National Poverty Eradication Strategy* and to developing and operationalise 'a strategy for mainstreaming gender in the affairs of local authorities'. Thus, the newly revised plan for the local government reform (August 2002) underlines that poverty alleviation is an objective and a responsibility of local governments to be accomplished through strengthened bottom up planning. However, so far the strategy appears to some extent to have led to activities bypassing the local government rather than enhancing its authority on social and socio-economic issues. One example is the situation in Mwanza where *SIDA* now is setting up a micro credit facility for women, parallel to the loans that the council provides for women who have proven capable of conducting small businesses. *Ireland Aid* has done the same in Kilosa. Moreover, *TASAF* has created a parallel administration at the village level in Iringa. Thus, if we are following the reasoning about the poor and the weak as priority clients for local governments, these 'clients' are still identified and 'empowered' from the outside contrary to the responsibilities of the local government.

3.1.2 Governance and norms of good governance

The *1999 Document* states that good (god) governance is a cross cutting issue dealing with relations between the citizens and government and governmental institutions. In this context it encompasses all local government sectors and institutions and at the same time includes all levels of society and the political systems. Thus, good governance includes the principles of democracy, public participation, transparency accountability, efficiency and effectiveness in service delivery, as well as responsiveness to popular and legitimate needs.

Reform awareness in this area appears to be high in the case councils. Flow of information (even when top down), transparency, etc., seems to work well. All levels below the district council in the areas visited were aware of the reforms. Guidelines, for instance, on how to collect taxes in the spirit of good governance (to avoid the use of force in the collection of taxes), were available at hamlet, village and ward levels. Guidelines were often in place for quick reference on procedures. Moreover, 'good intention' appeared to have penetrated parts of the governance system, particularly with respect to planning and budgeting procedures. Bottom-up planning, handling of the plans from below in the committees, discussions in full council, training of councillors, village chairmen, hamlet chairmen, guidelines for behaviour, etc., seemed to secure both the voice of the people and the dissemination of knowledge on what was possible in comparison with demands. These mechanisms are likely to contribute to improved responsiveness and accountability. In Bagamoyo, however, and despite 'directives' from the central government, bottom-up planning appeared to be hampered by conflicts between civil servants and councillors.

3.1.3 Governance and the moral role of political and bureaucratic leadership

The local government reform and a structure of decision making indicated in the ideas of subsidiarity, represent an attempt to transform the leadership of the nation. If the moral responsibility of the leadership has emanated from the authority of the central government, then local government represents a transformation of that leadership. Their moral role (or role as norm setters) may not necessarily be weakened, but definitely threatened in its present role. While the leadership before used to be mediated through the moral acts of bureaucrats and politicians at the top, it is now to be divided 'in space' according to how local government constitutes an area (a space) for problem identification and problem solving.

The idea of a 'moral centre' is, intentionally at least, supposed to be replaced by an appeal to a variety of practises, depending on the local circumstances. This creates a transformation of the role of leadership, from authority of instruction at the centre to the authority of creativity at the different levels of local decision making. The leadership at the centre is no longer supposed to provide guidelines for the best way of acting. Rather it is supposed to provide guidelines for the best way of solving problems and systems for rewarding successful leadership.

This kind of reasoning is reflected in several points in the *1999 Document*. For example, the section on '*Code of conduct for councillors and staff*' states that 'a situation of general public distrust and disillusionment over local government authorities exist at present'. The main cause for this state of affairs, according to the *1999 Document*, is the councils' inability to meet public expectations in the crucial areas of service delivery and overall governance. Moreover, there are instances where council operations have been affected by corrupt practices by both elected representatives and council staff. In order to forestall this situation the comprehensive *Code of Conduct* aims to provide for basic norms of behaviour and personal conduct by councillors and staff of the councils to govern their performance of public duties. Thus, the *1999 Document* states that the *Code of Conduct* will 'be circulated to all councillors and local government staff for their continuous reference and record'.

This initiative may be seen as an attempt to move the moral responsibility to the lower levels, thus preparing the public servants for their more autonomous and creative responsibilities. In Mwanza it was strongly underlined that this had been an important tool for collective uplift of the civil service, but also important for the awareness of the councillors on their role as public leaders with a moral responsibility. In Kilosa and Iringa local government leaders - from district to village levels - were aware of the Code of Conduct. Also in Bagamoyo they expressed a need for such a Code. Thus, the idea of a collective upbringing of the leadership appears to have taken root. However, in Mwanza informants referred to a number of situations where leadership at one level tried to profit on the other, thereby undermining the devolution of leadership and moral uplift of elected as well as employed persons.

Another dimension of this transformation and devolution of leadership is the value put on experience - and the need to create a policy anchored in the voice of the people. While it is a tradition in Tanzania to reproduce leadership by conforming to directives from the top, the local government reform indicates that conformity must be replaced by reflection on own experiences. Thus, local authorities are now expected to conduct their business in a manner which guarantees freedom of expression by members, which is transparent and which observes the principles of accountability both to the voters and to higher levels of governance.

In Mwanza City Council, the councillors expressed great trust in their ability and opportunity to voice their opinion, to take part in committee work and in expressing the view of their electorate. It was also considered important that the councillors had attended training courses. Moreover, the circulation of councillors between committees every year for those councillors who wished gave oversight and learning effects. This system seems to have strengthened the councillors as well as the council's decision-making ability in the plenary sessions. In contrast, the lack of such an arrangement in Bagamoyo DC, may have led to increased distrust between councillors and the administration. For instance, the administration in interviews tended to look at the councillors as representatives of 'inferior' problems and experiences.

Such changes in the moral responsibility of the leadership through local government may also lead to a change in the ‘contract’ between the leaders and citizens based on formal rules, and not personal sentiments. This is also expressed in the *1999 Document* under the headline *Strategy for mainstreaming the fight against corrupt practices in LGAs*, which states that ‘corruption has over recent years steadily grown to alarming proportions pervading every sector of society including the local government authorities’.

The dividing line today appears to go between leaders accepting corruption as a problem and leaders who deny it. For example in Kilosa, some of the council officials said corruption was not a problem, while cases of mismanagement of funds were reported in the auditor’s reports. In other words, where there is a contradictory position on corruption, the issue will not become part of a leadership strategy for transformation. However, in all six case councils we observed a general attempt to enhance transparency and to fight corruption, though there exist incentive systems and capacity constraints that also point in a different direction.

3.1.4 Governance and the relation between rationality and accountability

The transformation of authority into new leadership roles must be grounded in a new relation between the rationality underpinning decision making, on the one hand, and the responsibility for enacting these decisions, on the other. This means that the political power must reside with the full council, and that civil servants must be answerable to the council in all decisions that fall under the council jurisdiction.

This is expressed in the *1999 Document* under the heading *Councillor and staff relations will have to be improved*. The document states that one feature which has adversely tarnished the image of the local government authorities relates to the frequent conflicts between councillors and council staff and between the council chairperson and councillors. These conflicts have, according to the document, resulted in an overall decline of the quality and level of council services and general lack of accountability.

Such conflicts were clearly expressed in Bagamoyo DC where overlapping authorities appeared to undermine the relations between decisions in the full council and the accountability of the administration in implementing these decisions. The administration appeared to be more accountable to the central government, donors and different sector ministries, than to the council or the councillors whose rationality was undermined and considered inferior. This breach between rationality and accountability might undermine the values of good governance like transparency and participation, and may combined create a mood of distrust.

In the interviews, some political and administrative leaders, inside and outside the formal council structure, expressed strong desire to shift their responsibility from the central to the local government. Others were, however, still struggling to understand the expectations directed towards their new roles. But despite unclear devolution of powers so far, observations made in Iringa and Kilosa indicated a positive development for local democracy. Decisions made by the council seemed in general to be respected. Decisions at ward and village levels also appeared to be respected and followed up by civil servants.

3.2 Finances and financial management

Key elements in the local government reform process are to transfer duties and financial resources to the local level. Finances and financial management are crucial for the successful implementation of the reform. The formative process research will focus on the following important issues and changes over time: Financial planning and budgeting, revenue administration and mechanisms of tax enforcement, central government transfers, the councils' own revenue generation, financial accountability and tax compliance.

The inception phase did not facilitate any in-debt study of local government finances. Instead we aimed to identifying some key issues at stake and mapping the revenue system of the case councils. On this basis, a set of issues was identified for further research (see chapter 4). This section summarises some preliminary observations on finances and financial management in the case councils. Four topics are highlighted, i.e., (1) local government finances and revenue sources; (2) revenue administration; (3) tax compliance; and (4) financial accountability.

3.2.1 Finances

The major revenue sources of local authorities are central government grants and revenues from own sources (i.e., taxes, fees, charges and licences). In addition, contributions to self-help activities and donor funding represent important sources in some councils (including, Bagamoyo, Kilosa and Iringa).

In general, municipalities rely less on grants than rural councils do. For instance, in Ilala Municipality and Mwanza City Council grants represent 40-50% of total revenues. The corresponding figure for the rural case councils is 70-80%. Reform councils receive more grants from the central government compared to non-reforming. The conditional grants are earmarked for the priority sectors education, health, roads, water and agricultural extension. Thus, the size of the central government grant depends also on the number and size of service outlets in the individual local authorities (e.g., schools, dispensaries, health centres, etc.). At present, there appears to be widespread scepticism at the central government level to provide block grants to the councils. This is partly based on the argument that local authorities lack the adequate capacity and accountability mechanisms to administrate such grants.

The number of different local government taxes, licences, charges and fees is high and varies between councils. Ilala Municipality, for instance, has more than 80 different revenue sources, compared to around 50 in Kilosa DC. Moreover, tax rates often differ between local authorities. While property taxes and business licences are the major own revenue sources in urban councils, district councils rely mainly on development levy and agricultural based sources (crop and livestock cesses), which may fluctuate substantially throughout the year. Urban councils have often more revenue productive tax bases than district councils. In contrast, the revenue sources in rural councils are often non-buoyant and politically and administratively difficult to tap. In some councils, for instance in Ilala Municipality, there is increasing awareness on the economic and administrative costs of the present local government tax and fee system, and that there is a need for simplifications.

3.2.2 Planning and budgeting

A general problem in the case councils is to develop realistic plans based on realistic budgets that take the resource situation into consideration. Information on the local revenue (tax)

potential is often poor, reflected in huge gaps between the revenue budget and actual revenue collection. Moreover, cash budgeting is practised. Thus, the financial situation provides a continuous constraint on the implementation of plans, and restraints the substance of bottom-up planning.

Donor funding appears to be increasingly integrated in the councils' own plans and budgets. Some of the donors with long term involvement in the case councils (e.g., Ireland Aid in Kilosa and Danida in Iringa) are, however, in a process of facing out their assistance.

3.2.3 Revenue administration

The Finance Departments in the case councils lack adequately qualified staff to manage finances. In particular, there is shortage of qualified accountants. Budgeting and accounting in the rural case councils are only partly computerised. In urban councils computerisation have been implemented (e.g., by using the software PLATINUM).

The case councils apply different methods of tax collection. While Iringa DC, for instance, uses the VEOs and vitongoji leaders to collect taxes, Mwanza City Council and Moshi DC have outsourced collection of some taxes to private agents who retain a specified percentage of the revenues collected. This outsourcing ('tax farming') has increased revenue collection (development levy in Moshi DC and fish market fees in Mwanza). Kilosa DC and Bagamoyo DC have introduced a quasi-private collection system at the village level by using 'village agents', appointed by the village council, as collectors. In many villages the VEOs are recruited as 'tax agents'. The agents retain a specific percentage of revenues collected in the village as honorarium.

Recently, and in all the case councils, the villages and mtaas retain a certain amount of taxes collected (varies between 20-75%, including honorarium to the collector). This incentive system may have positive impacts on tax compliance. However, tax collection in rural areas is often restricted to the harvest season (3-4 months) when people have cash available. In the remaining months of the year it is often very difficult to collect anything. Taxpayers' willingness to pay is, in general, low and coercive methods of tax enforcement have frequently been applied. However, in March 2000 the CG banned the use of roadblocks and militia in local government tax enforcement. The argument was that use of such means undermined good governance. This directive seems to be followed in all the case councils. But tax officers at the council headquarters expressed concern that restrictions on the use of force may lead to reduced revenue collection, since people, in general, resist paying taxes.

3.2.4 Tax compliance

Poor tax compliance is a problem in all the case councils. This is partly due to (i) poverty; (ii) lack of understanding on why taxes are required; (iii) poor service delivery; and (iv) inefficient enforcement mechanisms. In some councils local politicians also obstructed tax collection.

Self-Help-Activities (SHA) are extensive in some of the case councils, in particular in Iringa DC, Moshi DC and Mwanza CC. However, compliance with respect to contributions (in cash and/or kind) to SHA-projects is high compared to tax compliance. This might be due to the direct linkages between contributions and tangible outputs. But social pressure and coercive enforcement of 'voluntary' contributions may also play a role. Increasingly, self-help and

community initiated projects involve donor funding through matching schemes. By linking service delivery and own contributions, it is expected that such matching provides stronger incentives for local participation and commitment in the involved communities. Similarly, user fees, which tie the amount paid directly to the amount consumed provide mechanisms for matching demand and supply of public services. Thus, the increasing extent of SHA-schemes and cost recovery charging systems may have significant implications on citizens' tax compliance behaviour by reducing ability to pay taxes.

3.2.5 Financial accountability

Fiscal corruption is a problem in all the case councils, both with respect to expenditures, tender procedures and revenue collection. This is partly due to low capacity and poor qualifications in financial management and tax collection. Iringa DC, for instance, does not have an internal auditor in place, and, thus, solely relies on the auditing carried out by the Controller and Auditor General (CAG). Moreover, the local government tax system is, as noted above, complicated and non-transparent. Thus, without simplifications of the revenue system, improved reporting and tendering procedures, combined with substantial strengthening of the Finance Department and auditing units, increased financial autonomy may lead to extensive problems of accountability and mismanagement. Moreover, the personal and professional qualifications of the DED/MED appear to be important for improving financial management. To enable the DED to perform his/her duties, accounting skills are particularly important.

There seems, however, to be some improvements in financial accountability in the case councils which are part of phase 1 of the LGRP (Iringa DC and Mwanza CC). This may be due to the following factors:

- (i) Increased central government and donor concern about financial management.
- (ii) Increased community participation in council fiscal activities (e.g., fiscal and financial issues are discussed at village assembly, WDC and mtaa committee meetings).
- (iii) Improved information to the public on financial issues, including publications of central government grants in gazettes, and information on local government revenues and allocations at the VEOs' offices.
- (iv) Introduction of computerised integrated financial management systems (IFMS).

3.3 Service delivery and poverty alleviation

Improving service delivery in order to reduce poverty is the ultimate goal of the LGR. An important aim of the formative process research process will therefore be to analyse how the reform programme over time affects the quantity, quality, accessibility and affordability of services in key sectors such as health and education. There will be a particular emphasis on measuring and/or provide indicators on the impacts of the LGRP on service delivery.

Due to the limited time available for fieldwork during the inception phase we decided that our main efforts should be directed at mapping the administrative structures and dynamics at various levels in the case councils. The information we were able to gather on service delivery is therefore limited and the following discussion should be read with this in mind.

At the present stage of the reform, capacity building is the most immediate concern and we have focused on what we may term ‘service delivery *reform capacity*’. Other areas of concern in the inception phase have been service provision structure, service needs priorities, and councils’ poverty orientation. Each of these four concerns will be discussed in the following sections.

3.3.1 Reform capacity

‘Reform Capacity’ goes beyond what we have earlier termed ‘reform awareness’. Reform capacity synthesised issues such as:

- To what degree is there detailed *knowledge* and analysis of service delivery performance?
- Is there a *participatory planning system* (inclusive of village-level and NGOs/donors), and has it produced well-agreed *plans* aiming to improve service delivery?
- Is there adequate *know-how* to implement plans and improve service delivery? This includes, for instance, adequate technical knowledge of barriers to service improvements; and supply and quality of human resources.

This could be simplified and divided into on the one hand the ‘*professional*’ capacity (knowledge and know-how), on the other hand the ‘*popular*’ capacity (participatory planning system).

Iringa and Mwanza performed at a level that one could expect from reform councils. Professional capacities, and to a certain degree also popular capacities - appeared to be in place. Step Two to Five, of the 17 steps comprising the reform, address these capacities in the following way:

- Step Two: Holding of the first stakeholders’ awareness workshop
- Step Three: Data collection (e.g. in Ilala: council base data collected from Heads of Departments; NGOs, CBOs and other Service Providers Survey; Stakeholders Survey)
- Step Four: Data analysis (leading to a report, Iringa : “Analysed Report of District Council Service Delivery Performance”, Ilala: “Status of the current services delivery by the Council”).
- Step Five: Holding of new stakeholders meeting to discuss the report, leading to a strategic plan for service delivery

Not surprisingly, Bagamoyo, a district council with poor resources and not included in the phase 1 of the reform, appeared to have been unable to build any reform capacity on its own. However, other non-reforming councils like Moshi Rural and Kilosa DC have developed some ‘popular’ reform capacity. Ilala on the other hand, a reforming council, did not appear to have made much progress in participatory approaches.

Hence, we could induce that while the reform appears to have an immediate effect on the professional capacity, there are other and more complex sets of factors that influence the popular capacity (i.e. the participatory planning system).

3.3.2 Service provision structure

We here refer to an ongoing analysis, undertaken by the research team and supported by the above mentioned reports in the reform councils, of actual service provision sector by sector. We want to map out:

- Donor- and NGO-funded/operated service provision at the district level
- Self Help Activities and CBO-initiated/operated service provision at the village level
- Obstacles to improved service delivery as defined locally (preferably in documents, eventually complemented by interviews).

We found a high NGO presence in service provision in all the councils visited, and particularly so in Moshi and Mwanza where the politico-administrative and cultural environment have been conducive to private participation. Self Help Activities (SHA) and CBO presence appear to be low in Ilala and Bagamoyo and to some extent also in Kilosa. However, in Moshi, for historical reasons, and in Iringa and Mwanza presumably as a result of the good ‘reforming performance’, the presence of SHA was relatively high.

Our informants referred to a variety of obstacles to improved service provision. In Mwanza, CBO leaders who were active in service provision were seen as competitors by local politicians. Rather than supporting the CBOs, individual politicians therefore would ignore or even try to hinder the self-help initiatives.

A common denominator in all the case councils was lack of professional human resources. Funding for investments had improved in recent years due to increased conditional grants for health and education (as a result of the HIPC arrangement) and schemes to support self-help initiatives (like TASAF). However, there was not sufficient funding to re-employ the required personnel, nurses and teachers. Financial austerity programmes and retrenchments in the public sector in the 1990s led to a loss of a big portion of jobs in public service provision. There has been a cautious drive towards re-employment in recent years. Still, community driven development appears to create a ‘demand’ not adequately responded to due to bottlenecks in the national supply of financial and human resources. Moreover, the human resource policy and management in the health and education sectors appear to provide disincentives for increased productivity in these sectors. Inadequate staff housing, uncertainties about pension rights for personnel transferred from government to local council pay rolls, and highhanded cuts in remuneration of officers due to abolition of certain allowance schemes etc, are not yet convincingly addressed.

3.3.3 Service needs priorities

Concerning service needs priorities, we were interested in the following questions:

- Do council planning officers have a clear idea of which parts (wards/villages) of the district that are particularly undersupplied?
- Do they have substantive opinions as to which sectors/services should be expanded and/or improved?
- To what extent do the priorities defined by representatives of the ward- village/street level deviate from those presented at the council level – in other words, is there *coherence* or incoherence between the political/administrative levels of the district?

Again, our findings vary according to the mentioned ‘professional’ and ‘popular’ capacities:

On the one hand, councils with strengthened professional capacity (the reform councils) appeared to have clearer pictures, in sector wise terms, of under-serviced parts of the district territory. On the other hand, councils with weak participatory planning systems tend to operate with incoherent priorities, that is discrepancy between priorities of the council and priorities expressed at the ward and village level. For example, there is far more coherence in Iringa, where the planning system is reformed in contrast to Kilosa and partly also in Ilala.

An interesting parallel between Kilosa and Moshi Rural is that both councils have traditionally been relatively well off due to cash crop production (sisal and coffee respectively) concentrated in certain sub-districts. However, due to dramatic drops in production and prices, those sub-districts now find themselves poorer than sub-districts that were formerly disadvantaged from a natural resource perspective. We can identify a situation of *relative impoverishment*. Still, they enjoy a legacy of relatively well-developed social services. The problem of service delivery appears to be lack of adaptation to the new challenges: there is a need of ‘pay back’ for former revenues channelled from the sub-districts to the Council and the State, and there is a need of public services that help generate new productive-economic activities on a relatively short term.

3.3.4 Councils’ poverty orientation

In order to get a picture of councils’ poverty orientation we looked for the following:

- Definitions of ‘poverty’ (includes everyone/’underdevelopment’)
- Definitions of ‘the poorest-of-the-poor’
- Council strategy: long-term address of poverty in general, short-term target groups?

Definitions of poverty is defined very differently: a general presentation of ‘everybody’ as poor in Bagamoyo, a picture of individual vulnerability in metropolitan Ilala, the above mentioned market induced impoverishment in Kilosa and Moshi rural, and ecologically produced underdevelopment in Iringa (lack of water in sub districts). Since poverty is differently perceived in different councils, poverty reduction needs to be decentralised. On the other hand, we found *no coherent anti-poverty strategies* in any of the councils, not even in those with well-functioning participatory planning systems. For instance, there were no definitions of ‘the-poorest-of-the-poor’, and hence no groups targeted for short-term poverty alleviation or social safety nets.

This strategic weakness may reflect two national features. Firstly, fragmentation of the national professional and knowledge systems pertaining to poverty. Secondly, lack of clear-

cut national policies on poverty reduction. Recently, the connection between the local government reform and the Poverty Reduction Strategy (PRSP) has been emphasised and in the second term of the reform (2003-2005) this has been incorporated to a larger degree than earlier.

As to policy implementation, there is at present emphasis on *Self Help Activities and micro-credit schemes* labelled as ‘poverty reduction’. However, we think it is pertinent to question whether and to what extent they reach the most disadvantaged parts of the population (“the poorest of the poor”). Do they reach mainly those who already have a minimum of resources to start with? If so, is there any ‘trickle down’ to those who are worse-off?

Another challenge is to develop a cross-sector approach for long-term and sustainable eradication of poverty. The *agricultural* sector seems to be a key in meeting this challenge. However, it is perhaps the slowest sector to being integrated into the district council authority and district system. Taking into consideration the recent collapse of the farmers’ co-operatives for subsidised inputs and marketing, there is a critical lack of inputs of resources into the agricultural sector. Emphasis on poverty reduction appears to be on social service delivery rather than investment in economically productive capacities, and on expansion of infrastructures and ‘accessibility’ rather than on quality (human resources).

3.3.5 Concluding remarks

The selected councils vary greatly in regard to service delivery institutions, resources, planning capacities, and know-how. Not surprisingly, these differences are the results of historical circumstances and have little to do with the reform itself. Moshi Rural, a non-reforming council, scores higher on self-help initiatives than the three reforming case councils Ilala, Iringa and Mwanza. The fact that the opposition rules this council might have contributed to a more bottom-up planning system. However, even in a non-reforming poor council like Bagamoyo, traditionally seen as lacking local initiatives, self-help initiatives are gaining ground. In Mwanza, as mentioned earlier, CBOs involved in service provision have found their initiatives thwarted by politicians who see CBO leaders as a threat to their own positions in the local communities. We expect to find similar kinds of conflicts in all the selected councils as we dig deeper into local dynamics and power structures, and as the reform gains a foothold. In this way, the reform may give *politics of poverty reduction* increased local importance.

On the other side, there is the chance that the participatory planning system of the reforming councils may create a large increase in demand for social services. In particular, demand for professional human resources which at the moment are not supplied at the national level. This demand needs to be met through re-employment of professional human resources who are not catered for by the central government.

Hence, the emphasis on public-private partnerships that underpin the new paradigm of community driven development, appears to ignore the importance of *central - local partnerships*. Simplistic principles of subsidiarity, or of vertical divisions of labour, might hamper advances in effective poverty reduction. Another dimension that needs more attention is the *donor – local government* relationship. As emphasised in the section above on governance, the various NGOs and donor agencies operating directly with CBOs tend to undermine the district-wide inclusive planning system promoted by the reformed councils. In

other words, the agenda of poverty reduction should challenge the existing models and structures of governance.

A final remark on the whole service delivery/poverty reducing attempts is that gender perspectives are hardly present. Women are poorly represented in the political-administrative structures (in spite of the special women councillor seats) and the planning documents are not gender mainstreamed in any convincing way. Service delivery systems, particularly if aiming at reform, need to be sharply oriented towards the end-users and adequately controlled by the end-users. These are often women, who also tend to be caretakers of children and elderly in need of public services. Taking this into consideration, we think that the lack of gendered reform capacity is a critical deficiency of the current service delivery systems in the councils observed.

4 Further research

This chapter outlines some major issues that should form the basis for further research. As stated in the Preface to this report, the design of joint research as well as individual projects are so far quite tentative in direction and need to be further elaborated. Section 4.1 presents the research themes that will be explored jointly by the research group. Although linked, the research issues are presented in accordance with the three main themes of the formative process research, i.e., governance, finance and service delivery. Some indicative proposals for individual research projects are presented in section 4.2.

4.1 Joint research

4.1.1 Governance

Governance is a critical element in the Local Government Reform. Governance refers to the way in which a territory or policy area is managed. The way is important in its own right, by addressing the quality of democracy. In addition, issues of governance have a bearing on the other two main themes of this research project, i.e., finances and financial management, and service delivery and poverty alleviation, respectively.

Popular mobilisation is a key factor for making local governments more responsive and accountable. Participation, it is assumed, will lead to more organisational commitment and ultimately greater control by citizens. A key question is therefore what dynamic processes that have been initiated in the local government reform. Who participates in the reform process, how do they participate, and what interests do they represent? To what extent have the local governments gained formal power and governing mechanisms as a result of the reform process? Thus, the research focuses on the various *stakeholders* involved. Firstly, the study aims to explore who participates in the reform process (e.g., the DMT, councillors, political parties, sub-district representatives, NGOs and other interest groups, etc.). Secondly, the study aims to analyse the *dynamics* between local authorities, on the one hand, and central government, international donor agencies, line ministries, interest groups and participatory community structures, on the other.

Furthermore, the following issues need to be pursued:

- (1) governance and conflict of authority;
- (2) governance and norms of good governance;
- (3) governance and the moral role of political and bureaucratic leadership; and
- (4) governance and the relation between rationality and accountability (see the outline of these issues in section 3.1. above).

Burning issues

On governance and the conflict of authority, the burning issues that can be discerned from the fieldwork is that the objective of the local government reform is to transfer power to the lower levels of governance by adhering to the *principle of subsidiarity*. This implies the transfer of power, functions and decision making to the lowest feasible level, as close to the people as possible. This means that decentralisation is submitted to certain technocratic judgements of efficiency. Hence, this principle appears to lead to diluted decentralisation in some of the case councils. For example, there was low interaction between village level and the council in both Bagamoyo and Ilala. Villages, hamlets (vitongoji) and neighbourhoods (mtaas) were not

active in planning. Moreover, these lowest levels of governance often relied on their own initiatives on social services. In contrast, bottom-up planning appeared to work fairly well based on village demands in Moshi, Kilosa and Iringa. In Mwanza, however, there was a high degree of conflicts between CBOs and local politicians as they competed for donor funds.

Furthermore, in most of the councils visited there appeared to be some mistrust between council bureaucrats and the elected local politicians. There was a tendency for local bureaucrats to criticise councillors as lacking education, while councillors on their part criticised council bureaucrats as arrogant. Perhaps the biggest problem appears to be the position of heads of departments who dealt with functions which were directly related to sector ministries. Council executives complained that sector ministries could still directly contact or even transfer these officials without first consulting them. This clearly undermines council autonomy.

The role of donors is still not clear. Donor programmes are yet to be fully integrated into council plans. In Kilosa, an Ireland Aid Official works closely with the council planning officer as District Development Advisor. In Iringa, there have been efforts to integrate donor activities with council plans, especially using the 'Donor Forum' chaired by the council's planning officer. However, in Mwanza and particularly in Bagamoyo, donors seem to be in 'control'. Thus, the general trend for donor-council relations is a blurred line of authority that contributes to undermine council autonomy.

The moral role of the political and bureaucratic leadership is an imperative good governance issue which councils cannot ignore. In this respect, the reform document requires that 'a code of conduct for Councillors and staff [is] prepared and circulated'. In the reforming case councils (Iringa, Mwanza and Ilala), leaders were aware of the code of conduct. To some extent even non-reforming councils like Kilosa and Moshi were also aware of the code of conduct, in contrast to Bagamoyo.

In addition to the code of conduct, the reform document requires that '[s]tanding orders for the conduct of Council Business be revised and circulated to the reforming councils'. The purpose of these guidelines is to instil a sense of trust between council officials and the elected officials on the one hand, and council officials and the general public on the other. In Mwanza, councillors appeared to be confident that they were in control. Some councillors in Kilosa and Iringa (those with University level education) were also confident of being able to control council business through committees. However councillors with lower education did not seem to be that confident in neither Kilosa nor Iringa. In Bagamoyo, there appeared to be more distrust between the councillors and council officials. The level of education might affect the way councillors perceive their relations with council officials. It may therefore be pertinent to investigate further whether all councillors are aware of standing orders and whether the level of education does impact on their ability to relate to council officials.

Another important aspect of good governance is the fight against corruption. It is generally agreed that corruption undermines the trust people have in local authorities. This is especially the case where provision of public services is damaged by corrupt practices. Thus, the reform document emphasises to develop and operationalise '[a] strategy for mainstreaming the fight against corrupt practices in the LGAs'. However, today the dividing line seems to go between leaders accepting corruption as a problem and leaders who deny it. For example, in Kilosa officials were divided between those who found corruption to be a problem and those who did

not. There is a need to follow up this issue with a view of exploring whether each of the six councils have a firm strategy for fighting corrupt practices in their respective areas.

Research questions

The transformation of authority in the shape of subsidiarity, good governance, new leadership roles and new kinds of leadership must also be grounded in a new relation between the rationality underpinning decision making, and the responsibility for enacting these decisions. This means that the political power must reside with the full council (at council level) and the village assembly (at village level). Moreover, civil servants must be accountable to the council in all decisions which falls under the council jurisdiction according the principle of subsidiarity. Based on observations from the case councils, the research will be guided by the following questions:

1. To what extent are the central - local relationships changing (e.g., the allocation of resources and obligations between different levels of government – central, regional and local), and how do these changes impact on the local governance?
2. To what extent have the reforms improved the councillor - staff relations?
3. To what extent are educational differences between and among councillors contributing to poor relations with council staff?
4. How are the principles for bottom-up planning observed in practice, and to what extent are the participatory structures at the sub-district given more power in the running of the district councils?
5. To what extent is continuing donor dependency undermining council autonomy?
6. Have the councils developed firm strategies for fighting corruption in their areas of jurisdiction?
7. How is competition for resources undermining the relations between elected councillors and council bureaucrats on the one hand and between elected officials and NGOs/CBOs on the other?

Working hypotheses

Governance will be enhanced with full devolution of power and accountability to lower levels of government. Clear devolution of power will give councils the necessary impetus to develop better councillor and staff relations. As the *1999 Local government reform document* maintains, ‘one feature which has adversely tarnished the image of the local government authorities relates to the frequent conflicts between councillors and council staff and between council chairperson and councillors’. The main hypothesis here is that lack of clear devolution of power and responsibility to the council lead to the persistence of poor working relations between councillors and council staff.

Data needed

The following data are needed:

- Level of education of councillors.
- Level of education of council chief executives and heads of departments.
- Perceptions of all councillors and some council staff (executive and heads of departments) on council -staff relations and how they undermine council performance.
- Influence and autonomy of council sub-district structures in development planning and implementation.
- Extent of donor dependency and how it impacts on the councils’ autonomy.
- Perception of corruption as a problem and how to fight it.

- Conflicts emanating from competition for resources between elected council officials and NGOs/CBOs, and how such conflicts affect citizen perception of council officials.

Methodologies

Data can be collected using survey techniques i.e. questionnaires. Furthermore, guided focus group discussions and face-to-face interviews will be used.

4.1.2 Finances and financial management

Key elements in the local government reform process are to transfer duties and financial resources to the local level. It is crucial for the sustainable implementation of the LGR that the financial aspects are well understood and taken care of. During the inception phase (see section 3.2), four issues were identified as particularly central in terms of the overall success of the reform: (1) Planning and budgeting; (2) Local government finances and revenue sources; (3) Financial accountability and revenue administration; and (4) Tax compliance. This section outlines the motivation and research questions for each sub-theme to be analysed over time. Moreover, working hypotheses for each sub-theme are derived and relevant methods suggested.

4.1.2.1 Planning and budgeting

Motivation and objectives

A general problem observed in the case councils is to develop realistic plans based on realistic budgets that take the resource situation into consideration. Information on the local revenue (tax) potential is often poor, reflected in huge gaps between the revenue budget and actual revenue collection. Moreover, cash budgeting is practised. Thus, the financial situation provides a continuous constraint on the implementation of demand driven plans.

The main objective of this research is to draw lessons on whether and how the implementation of the LGR leads to changes - and improvements - in planning and budgeting procedures. Moreover, the research aims to explore how priorities actually are made between areas and sectors within councils given the financial resource constraints.

Research questions

The questions guiding this research are:

- How are revenue and expenditure budgets developed?
- Who are the stakeholders involved and what are their relations, including information sharing and reporting mechanisms? It is here important to include stakeholders at all levels of government, including central government (e.g., Ministry of Finance and sector ministries). What changes can be observed during the reform process?
- To what extent is the resource situation incorporated into the planning process at different levels of local government? Can we observe any changes over time?
- How are priorities made between areas (wards, villages and vitongoji/mtaas) and sectors within councils? Any changes over time?
- Commonalties and differences between councils.

Organisation of the study and methodology

Planning and budgeting systems in the case councils will be studied. Planning guidelines and actual procedures will be identified and compared. This analysis will build on planning manuals and interviews with key stakeholders at council headquarters, ward and village levels. In addition, structured interviews (questionnaires) will be developed which will include questions on planning and budgeting procedures, awareness on financial constraints, etc.. Who is actually involved? How priorities are made? By whom, ect? The interviewees will include village council members, district councillors, VEOs and WEOs, planning officers and staff of the revenue departments in the case councils.

4.1.2.2 Local government finances and revenue sources

Motivation and objectives

The LGR aims to reduce the financial dependency of local authorities on central transfers and donor contributions. This is to be facilitated by increasing the autonomy of councils to raising taxes, fees and charges. At present there are huge differences between local authorities with respect to revenue bases, number of taxes and rates. Some observers argue that this may lead to duplication of local and central taxes and to inconsistencies between local governments' tax policy and the central government's policies. Moreover, different methods of tax collection are applied, including outsourcing to private tax agents. Recently, new incentive schemes have been introduced where tax agents and villages retain a specified amount of the revenues collected at the village level.

The purpose this research is to analyse changes in local government own revenue generation over time, with the overall objective to identifying key factors that may explain these changes. In particular, the research aims to draw lessons from the case councils of the use of incentive schemes for tax collection, private agents and village involvement. Furthermore, the research will explore the possible impacts on revenue generation of the central government directive of not allowing roadblocks and militia in tax enforcement.

Research questions

The questions guiding the research are:

- What are the councils' major own revenue sources, and can any changes in revenues from own sources be observed during the reform process?
- What mechanisms are established for collection, reporting, accounting and auditing of own revenues, and what changes in these devices can be observed during the reform process?
- What incentive schemes exist for tax collection, including retaining revenues collected at village levels?
- What mechanisms are established to improve harmonisation and rationalisation of local and central government taxes, licences and fees? What changes can be observed during the reform process?

Organisation of the study and methodology

A detailed mapping of the existing tax system (revenue sources and collection mechanisms) in the case councils will be carried out early in the main phase of the formative process research programme, and thereafter followed up over time through field visits. Information will be collected from the Revenue Departments of the case councils, as well as from ward and village levels. In addition, data collection will include reports and insights from the LGRT, as well as reviews of by-laws.

Moreover, local government collection procedures will be described and assessed. Furthermore, data will be compiled on the contribution of taxation to local government revenues in the selected case districts, along with data on the percentage of taxes collected as compared to budgeted revenues for different taxes, and changes over time. The administrative costs of tax enforcement for different revenue sources will also be substantiated.

Furthermore, through qualitative methods, the research will explore the procedures for and the stakeholders involved in designing the local government revenue system (e.g., the role of the council management team, the role of councillors and political committees, the involvement of village leaders, the role of the central government in approving changes in the local tax systems, etc..

4.1.2.3 Financial accountability and revenue administration

Motivation and objectives

Various stakeholders have raised concern about financial accountability when implementing the LGR. It is argued that the local authorities lack capacity and qualified staff to manage in a transparent and accountable way the increased financial resources made available for them as part of the reform. It is also argued that increased financial autonomy may lead to increased mismanagement and corruption.

The purpose of this research is to review what mechanisms are established to secure transparency, responsiveness and accountability with respect to financial management, and to analyse how these mechanisms are functioning in practice. In particular, the research will study the reporting, accounting and auditing mechanisms, which are established at different levels of local government, and between the local and central government levels. The litmus test, however, on financial accountability is how citizens perceive the situation with respect to financial accountability, including possible changes/improvements over time. Thus, the study aims to review how and what information on finances and expenditures are disseminated to the general public.

Research questions

Relevant questions guiding this research are:

- What mechanisms of accounting and auditing of block grants are institutionalised at the local and the ministerial levels? How are these functioning? What differences can be observed between the districts analysed?
- What bureaucratic instruments of financial accountability are established with respect to local government own revenues and expenditures (e.g., internal auditing, external auditing, etc.), and how do they perform?
- What political instruments of accountability are established to oversee reporting on revenue collection, public expenditures, tender procedures etc., and how do they perform?
- What mechanisms are established to inform the general public on finances, expenditures etc.? What changes in these mechanisms can be observed over time?
- How do citizens perceive the level of corruption in the local governments' financial administration, and what changes can be observed during the reform process?

Organisation of the study and methodology

The study will analyse the functions and constraints of bureaucratic instruments of accountability (e.g., internal and external auditing), as well as the role of elected councillors at

village and district levels with respect approving accounts, tenders etc.. Furthermore, the study will review how and what information on finances and expenditures are disseminated to the general public.

A combination of qualitative and quantitative methods will be applied. Initially, a mapping of existing accountability mechanisms (both at local and central government levels) will be carried out. Reports of the Internal Auditors in the case councils and the Office of the Controller and Auditor General will be reviewed. Moreover, structured interviews with councillors and members of the DMT, as well as central government officials (e.g., the Ministry of Finance) may provide insights on what these stakeholders perceive to be the major challenges. Questions on citizens' perceptions of issues of financial accountability and changes over time, will be incorporated in household and business surveys.

4.1.2.4 Tax compliance

Motivation and objectives

Poor tax compliance is a problem in many (all) the case councils. There are at least three reasons for concern. First, revenue losses from non-compliance are particularly critical in the context of substantial financial constraints and budget deficits. Second, both horizontal and vertical equity suffer since the effective tax rates faced by individuals differ because of different opportunities for tax evasion. Third, expanding underground economic activities, which are often the other face of tax evasion, may affect implementation and outcomes of economic policies. Dealing with the policy problem of tax evasion requires at least some understanding of the factors underlying the individual's decision whether to pay or evade taxes. This study aims to shed light on some of the factors underlying tax compliance in local authorities.

For an improved understanding of tax compliance behaviour in local authorities, there is a need for a more thorough examination of the concept of fairness in fiscal exchange, i.e., the contractual relationship between taxpayers and the government. In this context it is also relevant to analyse if – and when – user charges are to be preferred instead of general taxes to finance public services. Critical factors in this respect are citizens' perceptions about the role of the state, how the tax law is administrated, perceptions about enforcement and government trustworthiness. Furthermore, there is a need to focusing on taxpayers' rights in situations where the local government - and donors - are pressing for increased local tax effort. Can, and under what conditions, compliance be established in poor local authorities without an extensive and costly enforcement apparatus? This question is important because it is likely that local governments, seeking power on the basis of popular consent, face restrictions in their use of coercion in tax collection. Thus, the challenge for local governments is to raise domestic revenues from consenting citizens.

Research questions

The questions guiding this study are:

- What impacts have changes in service delivery on peoples' willingness to pay taxes?
- What influence do people perceive they have on the way taxes are spent, and to what extent can changes in perceptions be observed during the reform process?
- What is the role of user fees and charges for service provision, and to what extent can changes in the use of fees be observed during the reform process?
- To what extent are revenues locally collected spent in the actual community, and how does this effect citizens' perception of the fairness of taxation?

- What impacts have the tax enforcement regime on taxpayers' willingness to pay?

Organisation of the study and methodology

The objectives of the study are to assess the extent of the problems of (non-)compliance in the study areas, and well as to explore the nature of the decision making by individual taxpayers.

The study will cover two categories of taxpayers: individual/households and firms. Selection of councils (selected among the 6 case councils for the formative process research project), wards and villages will be based on accessibility, economic activities, and rural versus urban.

We are most concerned with trying to unravel people's perceptions regarding taxation and the decisions they make, especially in relation to other taxpayers, tax collectors, politicians and the local government council, including service provision. Accordingly, the study will comprise a formal questionnaire-type survey of taxpayers, and a semi-structured survey of local politicians and tax collectors at the village, ward and district headquarter levels. In addition, tax revenues for recent years will be compiled from the files of the Village Executive Officers (VEOs), Ward Executive Officers (WEOs) and the Revenue Department of the council.

4.1.3 Service delivery and poverty alleviation

Burning issues

The most central question of our study is to what degree the LGR is succeeding in building capacities to improve service delivery and reduce poverty in the near future. This raises two sets of issues: on the one hand, poverty reduction at the local level; on the other, how to analytically approach 'capacity' and capacity building.

Let us first address the *poverty reduction* issue. As we stated above in our observations, there is a strategic weakness – lack of clear anti-poverty strategies – at the local level. This may reflect two national features: first, weakness and/or fragmentation of the national professional and knowledge systems pertaining to poverty; second, lack of clear-cut national policies on poverty reduction. Recently, the connection between the local government reform and the Poverty Reduction Strategy (PRSP) has been emphasised and in the second term of the LGR (2003-2005) this has been incorporated to a much larger degree than earlier. The challenge to us as researchers are to critically assess the operational connections between the LGR and the national Poverty Reduction Strategy at the local level

This leads to the second main issue: *capacity and capacity building*. If we distinguish between the 'professional' level (knowledge and know-how) and the 'popular' level (participatory planning system) of service delivery capacity, the reform seems to face a set of different challenges:

At the *professional* level, the reform appears to have a direct capacity-building effect on the reforming councils. However, there are policy conditions at the national level that are constraining the reform efforts and undermine the councils' service delivery capacities. Here three conditions need to be mentioned: National supply to the district level of financial and human resources, adequacy of the nationally supplied and supervised know-how; and, finally, effectiveness of central – local co-operation.

(i) *National supply to the district level of financial and human resources.*

Lack of professional human resources seems to be a major obstacle to improved service provision. Funding for infrastructures has improved in recent years due to the increase of conditional government grants for health and education and schemes to support self-help initiatives. This may have enhanced community driven development. However, as mentioned earlier, this development creates a ‘demand’ not adequately met due to bottlenecks in the national supply of financial and human resources, and inadequacies in the policy and management of human resources.

(ii) Adequacy of the nationally supplied and supervised know-how.

The quality of the national knowledge systems, as well as the policy guidelines for the technical-professional personnel leave a lot to be desired. For instance, since poverty is multi-faceted and complex, and some aspects of it are ‘chronic’ and others are more ‘urgent’, poverty analysis requires well-developed analytical skills. Lack of it leads to the absence of coherent anti-poverty strategies. This strategic weakness may reflect two national features: first, weakness and/or fragmentation of the national professional and knowledge systems pertaining to poverty; second, lack of clear-cut national policies on poverty reduction. Although the profile of poverty may vary from district to district, thus supporting the rationale for poverty reduction to be handled as decentralised as possible, the national knowledge systems and policy guidelines are crucial for actions at the local level.

(iii) Effectiveness of central - local co-operation.

The emphasis on public-private partnerships that underpin the new paradigm of community driven development appears to ignore the importance of *central – local co-operation*. Simplistic principles of subsidiarity, or of vertical divisions of labour, might hamper advances in effective poverty reduction. On the one hand, the line ministries responsible for service provision – e.g. agriculture, education and health – comment to the decentralisation line to very different degrees. Only reluctantly they let themselves be integrated into the district council structures, to implement cross-sectoral plans for long-term and sustainable poverty eradication. On the other hand, flexibility and capability to adapt to local conditions and needs vary. Emphasis appears to be on social service delivery rather than investment in economically productive capacities, and on expansion of infrastructures and ‘accessibility’ rather than on quality of services. In particular, there seems to be a critical lack of inputs of resources into the agricultural sector.

At the *popular* level, the influence of the reform seems to be less evident than at the professional level. Making the participatory and ‘bottom up’ planning system work and empowering the people, are not easy tasks. Three problems are worth mentioning:

- *Community-oriented attitudes/skills of the professionals.*

Many officers lack the necessary skills to communicate and interact effectively with local communities. Top-downist attitudes are endemic and some councillors have little knowledge of local cultures. The majority of high-rank officials are male and gender perspectives are hardly present. As noted earlier, service delivery systems need to be sharply oriented towards the end-users and adequately controlled by the end-users. Since women represent not only half of the grown-up population, but also children and elderly in need of public services, we think that the lack of gendered reform capacity is the most critical deficiency of the current service delivery systems in the councils observed.

- *Effects of donor agencies and NGOs on the council’s participatory system*

The various NGOs and donor agencies operating directly with CBOs tend to undermine the district-wide inclusive planning system promoted by the reformed councils. In particular, the set-up of user committees link to single projects rather than to permanent local government structures.

- *Effects of SHAs and CBOs on poverty reduction*

There is at present emphasis on *Self Help Activities* and *micro-credit schemes* when defining concrete action for ‘poverty reduction’. However, we think it is pertinent to question as to what extent they reach the most disadvantaged parts of the population (the poorest of the poor). Moreover, CBOs involved in service provision may come in conflict with politicians who see CBO leaders as a threat to their own positions in the local communities. In this way, they may give *politics of poverty reduction* increased local importance.

To sum up, the burning issues in service delivery lie in the interactions between the professional (national) and the popular ‘systems’. Developmental and poverty reducing ‘synergies’ might come out of the interaction, but this depends on the success of the reform to transform local government: Does it make local councils both more professional and democratic?

Research questions and working hypotheses

a) Reform Capacity

- The professional dimension: Is there detailed *knowledge* and analysis of service delivery performance, and is there adequate *know-how* to implement plans and improve service delivery? This includes adequate technical knowledge of barriers to service improvements; supply and quality of human resources
- The popular dimension: Is there a *participatory planning system* (inclusive of village-level and NGOs/donors), and has it produced well-agreed *plans* aimed at improving service delivery?

To what extent are popular capacities determined by factors prior to/external to the Local Government Reform? Are Self-Help Activities a good precursor of popular capacities?

b) Service provision structure

The challenge is to continue mapping out, and then measure and compare:

- the presence of Donor- and NGO- funded/operated service provision at the district level;
- the presence of Self Help Activities and CBO-initiated/operated service provision at the village level;
- the differences between various line ministries (agriculture, education, health) in supporting the LGR and in getting integrated with local councils; and
- the obstacles to improved service delivery (as defined locally preferably in documents, eventually complemented by interviews).

Where the local politico-administrative environment has been conducive to private participation, which organisational forms and actors have benefited the most – NGOs or CBOs? If NGOs are the main beneficiaries, what type of NGOs – national or international, single-issue or multi-issue? If CBOs are the main beneficiaries, what type of CBOs – ad-hoc

built for one particular project, or linked to existing structures like religious communities? To what extent are SHAs/CBOs linked to NGOs and foreign donor agencies rather than to the local government?

To what extent do the various NGOs and donor agencies operating directly with CBOs tend to undermine the district-wide inclusive planning system promoted by the reformed councils? In particular, how is the Tanzania Social Action Fund functioning in this regard?

Does the participatory planning system in reform councils create a large increase in demand for social services, or are there mechanisms in place to adjust demand to supply? Which tensions and conflicts arise from the planning system, and how are they solved?

c) Councils' poverty orientation

We will continue looking for:

- Definitions of 'poverty' (includes everyone/'underdevelopment'?).
- Definitions of 'the poorest-of-the-poor'.
- Councils' anti-poverty strategy.

To what extent do SHAs and CBOs reach the most disadvantaged parts of the population? As to councils' anti-poverty strategy: is there any coherent anti-poverty strategy, with both long-term 'eradicating' efforts and short-term alleviating measures (target groups)? Is only 'extreme' absolute poverty addressed, or are also inequality and needs of redistribution and social justice on the agenda? To what extent are the resources of various sectors employed in cross-sectoral and innovative manners? Are the councils transformed into agencies of equitable economic and social development?

Data needed and methodological questions

There is a need of collecting both 'hard' and 'soft' data, and to trace the influence between them; how choices, judgements and other human factors have influenced the production of facts, and how the resulting hard data are influencing the perceptions and priorities of stakeholders. For instance, incoherence of facts, perceptions and priorities might reflect 'incoherence' in the planning system.

There is a need of complementing 'standard' data collection in the six councils with more 'focused' data collection involving only two councils – a strategy of 'paired' comparisons: For instance, Moshi Rural and Kilosa should be compared. They have a high portion of SHAs and CBOs, but have experienced a substantial fall in local cash-crop production. How is their participatory planning system working? To what extent are they capable of mobilising local and national resources to overcome the crisis in cash-crop production, and how? They do not take part in the Phase 1 of the LGR. When joining the reform, how do their prior characteristics influence their reform performance? Similarly, the two major urban councils, Ilala and Mwanza, could be compared. Is participatory planning equally difficult in larger cities, or are there differences between urban and rural councils? What explains the differences?

4.2 Individual research proposals

This section presents some indicative individual research proposals developed on the basis of the findings and conclusions of the Inception Phase. At present 11 project proposals have been developed. Given the time and resource constraints, only some of the proposals will be developed into full projects. At this stage no decision is taken on priorities and direction of the individual projects. This section, therefore, should be read as an indication of the broad range of research issues that emanate from the implementation of the LGRP, and that may form the basis of formative research. The following proposals are presented in the following sections:

1. Amon Chaligha: *Community perception of good governance in a reforming local government system in Tanzania.*
2. Tor Halvorsen: *Local government reform in Tanzania. Trust, power and democracy in local government decision making.*
3. Tor Halvorsen: *Professional identities meets local government.*
4. Odd-Helge Fjeldstad and Joseph Semboja: *Taxation, poverty and economic transformation in rural Tanzania.*
5. Odd-Helge Fjeldstad and Joseph Semboja: *SHA, SHA NOT? Lessons from self-help projects to improve tax compliance in local authorities.*
6. Odd-Helge Fjeldstad: *Decentralisation, local politics and accountability: A study of devolution in Tanzania.*
7. Deogratias Mushi: *Financial reforms and social service delivery in the local government system: A study of the efficiency gains.*
8. Einar Braathen: *Local Government Reform in Tanzania compared.*
9. Einar Braathen: *Community Dynamics and Pro-poor Local Governance: The role of social capital and development agents.*
10. Siri Lange: *Radio Soap as a tool in the dissemination of the Local Government Reform.*
11. Siri Lange: *The dynamics of self-help activities.*

4.2.1 Amon Chaligha: Community perception of good governance in a reforming local government system in Tanzania

How people perceive their governing institutions has a bearing on their support or lack of support for the regime. Support for the regime is crucial for its legitimacy. Without legitimacy local authorities cannot mobilise resources to provide services that can improve the quality of

life for community members. Support for the regime is also dependent upon their understanding of the necessity for reforms and how these reforms contribute to good governance.

In this study attempts will be made to investigate how local communities perceive the reforms. Particular efforts will be directed towards investigating how communities perceive governance in terms of participation, accountability, transparency, and rule of law, autonomy and competition. Here we are working on the premises that: Higher grassroots understanding and support for the reforms normally lead to improved governance at the local level.

The following issues will vigorously be pursued:

- Participation
 - Do villagers see any increased role in the management of local government affairs?
 - What forum for participation is envisioned/is available?
 - Is the bottom up planning perceived useful and why? What are the perceived advantages and disadvantages of bottom up planning?
- Accountability
 - How does the community perceive it? Is it necessary and why?
 - Do they perceive local leaders – from hamlet up to council level as accountable to them?
 - Are mechanisms in place for making local government leaders accountable?
- Transparency
 - How is transparency perceived?
 - Is the local government system (all levels) perceived as transparent?
 - How can any level of local government be made transparent?
 - Is there any mechanism in place for making local governments transparent?
 - Is the process of hiring and firing local government officials (all levels) transparent?
 - Is the process of collecting and accounting of local government revenues transparent?
 - Is there any information sharing between various levels and between levels of local government?
- Rule of law
 - How is rule of law perceived at the community level?
 - Are local governments perceived as respecting the rule of law (examples from all levels)?
 - Is tax collection respecting the rule of law? Has prohibition of militia and roadblocks in tax collection affected the way local governments are perceived?
- Competition for public office
 - Does party competition exist?
 - Is competition perceived as critical for good governance?
 - Does competition lead to transparency and accountability?
 - Does lack of competition lead to laxity in local government administration and with what consequences?
- Local autonomy
 - How is local autonomy perceived?
 - Is autonomy considered critical for the reforms and for good governance?
 - Do villagers feel they have control over any level of local government?
 - Is power or lack of power a problem to any level of local government?

- How can local autonomy be enhanced?

4.2.2 Tor Halvorsen: *Local government reform in Tanzania. Trust, power and democracy in local government decision making*

The local government reform in Tanzania is part of a general transformation from an agrarian traditionalist society to a modern.

It is a general debate in social science and particularly political science on how such reforms are confronted with the question of trust, the question of power and the question of democracy. The general hypothesis underpinning this project is that without a type of democracy guiding power in a way that builds trust, the kind of reform Tanzania is now going through will not succeed.

In this individual research project I will analyse how and to what degree the process of local democratisation contributes to the building of trust between citizens and trust in political institutions.

Trust, power and democracy are all highly contested and much debated terms. Trust will in this project be seen in contrast to *familiarity*. Trust thus is a dimension of social relations presupposing modern types of individuality, that is; the ability and willingness to take risks in politics, business and social life despite established norms and power structures. Authority and power in Tanzania still has a family - like resemblance at the same time as the new democracy calls for risk taking political behaviour.

The creation of trust among people that promotes politically active citizens is particularly crucial in transitional societies, and particularly when these societies are changing quickly into modern types of social relations. Trust relations seem to promote democratic transitions more than family-like authorities (patriarchal/matriarchal/ big man/women/respect for the elders, etc. types of authority).

Power is a necessary means for having things done in politics. Power, however, must also be seen in its relation to resistance. Where there is power there are also types of reactions to these powers and how it is exercised.

Democracy is a dimension both of trust and power. Democracy is supposed to build down distrust, and smoothen out the confrontations between power and resistance, for example through legitimising counter-reactions to power, by using the productive forces of conflict, by creating trust between opposing partners, by securing the continuity of political decisions, to mention some

To day Tanzania can be portrayed as a distrust society due to the transition of representation of power and authority from a family-like type to a democratic type. There is distrust between the central state civil service and the local communities, or between enlightened bureaucrats and the masses. There is distrust between politician and the people (as the debate on corruption indicates). There is distrust between men and women as often expressed in the women (small) business communities. There is distrust between professions and their clients, as studies of the hospitals in Tanzania indicate. There is general distrust between the centre and the periphery, as well as between rich and poor.

This project will try to analyse to what degree and in what way processes of democratisation contributes to the control and change of possible distrust relation within the broader context of modernisation by focusing on two dimensions and their interaction:

- 1) The change in the position, attitudes and role of the public servants (both the management and professionals) towards processes of democratisation.
- 2) The change in the attitude and behaviour of the elected representatives towards its electorate.

The interaction between these will be studied by following closely the decision-making in three councils: Bagamoyo, Moshi and Mwanza. By studying what is considered legitimate, just and reasonable arguments underpinning a decision in the councils on the one hand, and how responsibility for these decisions is handled (by bureaucrats, professionals or through (alternative) units like private business on the other hand, the role both of the electorate and the role of the public servants will be detected. If democracy is to build down distrust, these “roles” must both be guided and controlled according to the values of democracy, i.e. the intentions build into the functioning of democracy, the rules of the game, must both be accepted and sought after in daily practices. If not, distrust will not be built down, and family like networks will evolve linking authority to antidemocratic powers as well as undermining the democratic responsibility of the civil servants.

The success of the reform, according to the hypothesis above, will thus first of all depend on how democracy mediates between power and trust. Money counts, but according to this hypothesis, politics, and the space created for active political citizens, determines the outcome of the local government reform.

4.2.3 Tor Halvorsen: *Professional identities meets local government*

The second project is complementing the first project, and is partly overlapping it, but still needs a special attention. This project has as its starting point a conflict that can be detected in all the local government authorities. This is the conflict between local government and its top professional and civil servants. The control over the top civil service and the professions proposed in the local government reform on the one hand, and on the other the reaction these groups of employers have to this kind of localised employment is a conflict that is influencing the local government reform at all levels.

This conflict will be studied in detail in the three cases mentioned above, but also needs to be analysed as a national phenomenon.

The civil service and the highly educated professions in Tanzania have been shaped in a period of strong nation –state liberalisation - and mobilisation, with great emphasis on the civil servants and professions as leaders of the people. Their identity is not only with a type of work and a certain technical knowledge, but also with the role as enlightened guides of the people. This identity is possible to reproduce due to strong bonds with the central state and still strong belief in the state as the moral and normative centre of society. The nation-state is constituted around a fairly strong State (mostly one party state), to day only slowly, if at all, shifting the ideas of ‘commonality’ and ‘community’ towards ‘the people’ as citizens (and not villages or farmers or the poor) and towards ‘democracy’ as the expression of the will of the

nation. In the classical debate about how the state and bureaucracy set the norms and standards of society (and should do so) vs. the ideas of popular democracy *creating*, through a democratic process, these standards, Tanzania would (at least if the civil servants were asked) still be characterised as a central state governed by an ‘enlightened’ bureaucracy.

Among these enlightened bureaucrats the local government top leadership has been an important part. They have particularly played their role as guides of the so-called ‘ignorant people’ according to decisions made at the top given their closeness to the grass roots.

However, local government reform not only is challenging the idea of the state as the moral and normative centre, local government also challenges the idea that the top bureaucrats and the highly educated professions carry a particular responsibility on behalf of the nation. To become a local government employee, thus will not only be a threat to a number of contract-based types of remunerations (which can be scary enough) but also a threat to the fundamental identity as a member of a ‘cadre’ guiding the people on behalf of the enlightened centre in Dar Es Salaam. Democracy, particularly in the shape of local democracy, becomes a threat to this identity.

This subproject will try to understand how the collective identities of the civil servant professions (and there is a strong overlap between these two categories when it comes to this kind of identity) have been shaped through education, employment relation, social mobility and ideologies of belonging. This identity will be confronted with the ideas of local government and the attitude following from local government about the use of the top civil servants and the professions in their administration and service delivery.

Educational institutions, professional organisations, a number of offices in the ministries needs to be studied in a project like this in addition to the detailed studies of the processes at the council level.

4.2.4 Odd-Helge Fjeldstad and Joseph Semboja: *Taxation, poverty and economic transformation in rural Tanzania*

Background and motivation

By nearly all indicators, poverty in Tanzania is predominant in rural areas. Extreme poverty is found amongst rural farm households. These have agriculture as their primary occupation. Efforts to reduce rural poverty in Tanzania are largely hinged on the transformation of agricultural-based livelihoods. One of the main objectives of the *National Poverty Eradication Strategy* is increasing incomes of poor subsistence farmers by giving them access to income-generating or gainful employment and at improving their incentives and earning potentials. This presupposes that the economic and institutional environments in which the farmers find themselves are conducive to increases in rural monetization.

Recent research on rural livelihoods in Tanzania concludes that the local taxation system is a considerable barrier to the development of the agricultural sector. This is so because taxation and the way it is enforced, discourages exchange and market development in rural areas, and sets the tone for a disabling rather than an enabling institutional environment for rural enterprise. Agricultural activities are subjected to a myriad of local government taxes, fees and charges.

These observations are not new. Many local taxes, in particular development levy (a head tax) and various fees and charges, are perceived by taxpayers as nuisance taxes. It is, for instance, argued that they fail to take into account the seasonal fluctuations of rural income flows and the ability of poor households to raise a specific sum of money at a particular instant in time determined by local authorities. Tax enforcement has traditionally been carried out by extensive use of force, involving the local militia and roadblocks. Tax uprisings have been reported across the country in recent years. Thus, the local tax regime has been singled out as a significant detrimental factor in the lives of Tanzanian rural citizens. In particular, people object to the methods of assessment and the coercive methods of collection. Moreover, there has been a disjuncture between tax collection and service delivery. For instance, a recent survey of taxpayers in Kibaha and Kilosa pointed out that poor service provision led to tax resistance and general unwillingness to pay taxes.

Research questions and objectives

To what extent - and how - does the local government tax system in rural Tanzania represent an obstacle for agricultural development, rural growth and the utilisation of scarce resources? What is the distributional burden (incidence) of the current tax system on the welfare of rural households?

This project aims to produce a thorough description and interpretation of the existing tax systems in selected districts, and to identify their strengths and weaknesses in light of poverty alleviation and broader concerns for growth and equity.

Much of the required information is only sketchily supported by evidence, and it undoubtedly needs more rigorous substantiation. However, other considerations are also crucial. It is insufficient just to criticise the current mode of rural tax collection without suggesting alternative means for raising local revenue. Furthermore, the multiple barriers to changing the tax regime need to be well understood so that a gradual path towards change can be pursued. Furthermore, the twin concerns for efficiency and equity featuring prominently in the literature on taxation in developing countries, underline the critical importance in the design of tax regimes, to take into consideration possible efficiency losses and distributional implications of alternative taxes. In addition, the administrative capacity of the local government tax administration and costs of enforcement must be captured.

Organisation of the study and methodologies

A combination of qualitative and quantitative methods will inform the analysis of the impacts of the tax regime on economic behaviour, trade and transactions. The purpose is to clarify the effects of the current revenue system on poverty alleviation, growth, rural enterprise and therefore the allocation and utilisation of scarce resources.

A detailed mapping of the existing tax systems (revenue sources and collection mechanisms) in a sample of 2-3 case councils will be carried out. This includes a detailed mapping of citizens' financial obligations in two/three villages/mtaas in each case council. The mapping will cover central government taxes, local government taxes, user fees, self-help contributions, donor matching schemes, social obligations, etc.. Moreover, local government revenue collection procedures will be described and assessed. Furthermore, data will be compiled on the contribution of taxation to local government revenues in the selected case districts, along with data on the percentage of taxes collected as compared to the 'potential' tax base across different taxes. The administrative costs of tax enforcement will also be substantiated.

The project will be sensitive to the interests and concerns of local government staff, councillors and electorates. This requires a dialogue with local people and local authorities. For instance, revenue implications of the recent directive from the central government not to allowing the use of roadblocks and militia in tax enforcement will be explored and quantified. Similarly, the project will explore possible impacts on revenue generation of the new incentive schemes for villages to participate in tax collection by retaining a larger share of revenues collected at village levels.

4.2.5 Odd-Helge Fjeldstad and Joseph Semboja: SHA, SHA NOT? Lessons from self-help projects to improve tax compliance in local authorities

Background and motivation

Extensive tax evasion characterises many local government tax systems in Tanzania. This contrasts with observations of high compliance and less free rider problems in many self-help activities (SHA) in the same local authorities. Furthermore, studies suggest that self-help activities or ‘grass-root’ groups have proliferated in recent years, partly as a response to the growing inability of the public sector to deliver services. Self-help activities may therefore appear as a more attractive approach to service provision than the official system of taxation. Increasingly, such projects also involve donor funding through matching schemes. It is argued that matching external funding with local contributions in cash and/or kind provides stronger incentives for local participation and commitment in the involved communities, by linking service delivery and own contributions. In contrast, local government taxes do not, in general, provide such linkages.

The purpose of this project is to identify the conditions under which voluntary tax compliance can exist without the Hobbesian solution of imposing a coercive state to create co-operative solutions. It might be argued that in the case of many existing local government tax systems the prisoners' dilemma reflects the incentive structure, while in the case of SHA other preference structures, especially assurance games, may arise. Focusing on incentive structures in this way may then provide a basis for arguing that a key to achieving better compliance in local government taxation is to change the payoff structure of the game from a prisoners' dilemma to an assurance type of game.

Research questions and objectives

Under what circumstances will people voluntarily comply in paying local taxes or contribute in cash or kind in SHAs? How is compliance enforced in taxation and in self-help projects? To what extent do social obligations and peer monitoring play a role in enforcing compliance in SHAs? Do internal coercion mechanisms and incentive structures make it easier to identify and punish non-compliers at low costs in SHAs?

Local government taxes, however, are often costly to enforce, and even with considerable coercive power and effective techniques of measurement and monitoring, non-compliance may be substantial. Therefore, to minimise the costs of enforcement and to maximise the output that can be taxed, local governments have to create some kind of voluntary compliance. In other words, to create and maintain compliance, the challenge for local governments is to search for strategies that produce a high level of taxpayer's co-operation with minimal, although effective, coercion.

The project aims to analyse how compliance is secured within SHA-projects, and, on this basis, explore whether any relevant lessons for improving local government tax compliance might be drawn.

Drawing upon relevant strands of literature, including game theory, and theories of transaction costs and collective action, the key assumptions guiding the project are: (1) Individuals are strategic actors who will comply only when they can expect others to co-operate as well. In other words, the compliance of each depends on the compliance of others. This can be interpreted as a *collective action problem*, in that the individual's decision is dependent on the actions of others. (2) The existence of positive benefits may increase the probability that individuals will comply voluntarily without direct coercion. Without a tangible benefit, compliance becomes less assured. This assumption is quite realistic because a perception of exploitation, that is an unfair tax contract, most likely promotes non-compliance. It is then reasonable to assume that an individual's behaviour is affected by his satisfaction or lack of satisfaction with his terms of trade with the local government. Thus, if the system of local taxes is perceived to be unjust, tax evasion may, at least partly, be considered as an attempt by the individual taxpayer to adjust his or her terms of trade with the government.

Organisation of the study and methodologies

The detailed concern of this study is to develop the necessary framework to:

- (1) identify the mechanisms behind the extensive tax evasion (non-compliance) in local government taxation in local authorities;
- (2) identify the mechanisms by which and circumstances under which the relatively high compliance in SHA can be explained; and
- (3) compare the results of (1) and (2). This comparison may put us in a position to say something about possible strategies to affect citizen compliance in local government tax systems.

In the first phase, the project aims to map in detail enforcement mechanisms with respect to local taxes and self-help projects. Financial obligations with respect to taxes and SHAs will be explored in two/three villages/mtaas. Different methodologies will be used, including desk studies and interviews with key stakeholders at village and council levels (including, village chairs, VEOs, kitongoji/mtaa leaders, WEOs, council staff and donors involved in social action funds). In the second phase of the project, a combination of structured interviews with key stakeholders and surveys of citizens/taxpayers in the selected villages will be carried out. As part of the study, some TASAF-projects will be followed over time and the (financial) resources required to sustaining these structures/facilities analysed.

4.2.6 Odd-Helge Fjeldstad: *Decentralisation, local politics and accountability: A study of devolution in Tanzania*

Background and motivation

Public sector reforms now include a commitment to decentralisation to reduce the discretion available to bureaucrats and a commitment to more public oversight through support for democracy and a 'vibrant' civil society. Being closer to the people, it is assumed, local authorities can more easily identify people's needs, and thus supply the appropriate form and level of public service.

The conventional service-delivery model of the state focuses on the relationship between the electorate, politicians and bureaucrats. The electorates are the consumers of government services. They are supposed to elect and put pressure on politicians to translate their demands and requirements for services into policy. Politicians in turn are supposed to monitor and control the bureaucrats to ensure service delivery. The role of government in this perspective is simply to deliver services that the public collectively and democratically desires. Decentralisation refers to administrative changes, which give lower levels of government greater administrative authority in delivering services. Devolution involves in addition changes in political institutions so that electors vote for representatives at lower levels of government who in turn have effective control over lower level bureaucrats involved in service delivery.

If the state is primarily there to deliver services for people, decentralisation, and in particular devolution, will plausibly improve accountability and governance by bringing government closer to the people. This will make it easier for the latter to monitor and discipline the state. Service delivery should improve and corruption should decline. But this plausible argument requires a number of stringent conditions to hold if it is to be true.

Research questions and objectives

How sensible are these strategies for the real situations in which they are applied in developing countries? The purpose of this project is to explore to what extent – and under what conditions - we can expect that increased local autonomy will improve the efficiency and responsiveness of the public sector in Tanzania. Some of the questions to be explored are: How effective are the processes of decentralisation and devolution in communicating the real interests of the citizens? To what extent are these processes controlled by privileged groups within the local communities? Under what conditions is it likely to expect that local politicians are more likely to be able to control local government bureaucrats in the public interest, and less likely to direct them or collude with them to benefit sectional interests compared to national politicians and higher level bureaucrats? Are local officials through sheer proximity more accountable for their performance?

Organisation of the study and methodologies

Arising from the research topics identified above there will be three main components of the research, namely:

- (1) Detailed mapping of the existing planning procedures and changes over time. This mapping includes exploration of the relations between and responsibilities of different levels of the local government (kitongoji/mtaa, village, ward and council headquarters), and relations between the local and central governmental levels.
- (2) Investigation into how priorities are made in practice (e.g., with respect to development projects, tender procedures, etc.). The purpose is here to identify the major constraints (financial, manpower, citizens' awareness, etc.), and key stakeholders involved in priority making.
- (3) Exploration of citizens' and council staff's perceptions on issues of accountability and responsiveness, level of corruption (sector- and area wise within local authorities), and changes over time when devolving the political system.

The study will be carried out in three local authorities in Tanzania, which are all in different phases of the decentralisation process. The empirical study is planned to be carried out as a combination of (i) desk/archive studies (including reports and reviews of the implementation

of decentralisation reform in the case councils); (ii) key informant interviews (in order to obtain important documents and perceptions); (iii) surveys (to analyse specific topics, and organised as a combination of interviews and questionnaires).

4.2.7 Deogratias Mushi: *Financial reforms and social service delivery in the local government system: A study of efficiency gains*

Background

The government of Tanzania is determined to carry out reforms in the local government system with view to increase participatory capacity to manage resources and decision making by grass root institutions. The reforms entail enhancement of democratic local governance, financial management, and participation by grass root institutions in order to improve and induce sustainable local service delivery capacities.

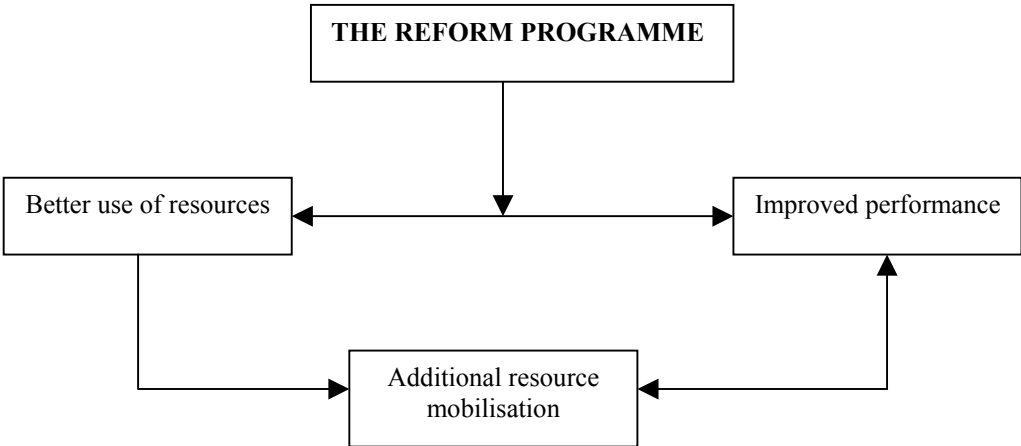
The local government reform programme is a result of national level initiative to contain inherent inefficiencies in the functioning of the local authorities in Tanzania. The reforms therefore aim at, among other things, strengthening local institutions capacity to manage resources and provision of social services. The process entails fiscal decentralisation and bottom-up planning and budgeting for community development.

This proposal and the expected study aim at tracing the dynamics of the financial reforms already underway in the local government system in order to identify and document the achievements of the process in way that would further enhance the reform programme.

Setting the research problem

Containing fiscal inefficiencies at the local government level implies that the reform agenda puts in place a better system of resource management that would improve revenue generation and service delivery. Then, there would be two sources of efficiency gain that could be identified in the process; efficiency gain from structural changes and improvement of the existing local government financial and delivery institutions, and that gain which could result from additional resources generated from enhanced revenue collection systems.

Our research interest is to identify and study the reforms that first aim at improving councils’ performance purely from better management of the existing resources, which thereafter impact on resource mobilisation that feeds back in the form of additional resources for further improvement of councils’ performance (see the Figure below).



Clearly, the reform programme aims at improving management of resources at the district level; this implies that local authorities will be able to improve their performance without necessarily drawing additional resources. But improved performance will induce more compliance with local taxes and fees and possibly new sources of revenue that would further enhance performance of local authorities in Tanzania. In this context, there are two sources of improvement; that due to structural reform and strengthening of the existing institutions, and that due to increased financial resources. The two sources of improvement are particularly the concerns and research focus of the proposed study.

Methodology

The proposed study seeks to address the following questions:

- What is the implication of the reform programme on the fiscal process in the local government system?
- Do the reforms lead to better use of resources in local governments?
- What sectors are specifically benefiting from the reforms?
- What is the extent of efficiency gain in resource management from the reforms?
- Do the reforms improve revenue collection? To what extent?
- How do various sectors benefit from the improved revenue collection?
- What are the sources of fiscal improvement in the local authorities?
- Which social groups benefit from the improvement? And to what extent is this consistent with national priorities?

The study entails carrying out detailed analyses of councils economic activities, sources of revenue by type, government grants, expenditure compositions, benefit incidence of council expenditures, CBOs' initiatives and tax compliance in general. The analyses will closely examine the pre-reform resource and social service gaps and their shrinking or widening nature in the post-reform period. Attitudes towards local taxes and council provision of services are also integral part of the study.

4.2.8 Einar Braathen: *Local government reform in Tanzania compared*

A cross-national comparative study, with the Local Government Reform (LGR) in Tanzania at the centre, is suggested. The aim is to enhance the understanding of the peculiarities of the local government reform efforts in Tanzania as well as the similarities with other countries. The study mainly draws on prior studies made on Mozambique and Zambia, but comparison will also be made with other neighbour countries such as Uganda and Malawi.

Background and justification

Research on the Local Government Reform in Mozambique was carried out from 1995 to 1999 (the PRIGOLO project; Braathen, 2000). It illuminated the policy process and framework of the reform: the draft law in 1994, the change of the Constitution in 1995, the package of Parliament laws in 1996-97, and the first-ever local elections in 1998. Research on development of district democracy in Zambia was undertaken from 1998 to 2001 (the CDD

project; Braathen, 2002). It is deemed useful for authorities and donor agencies linked to the Local Government Reform in Tanzania (LGRT) to learn from the experiences of previous and/or similar reform attempts in neighbour countries.

Besides, for the formative process research on the LGR, a study of the policy framework of the reform in Tanzania should be an early step of the research process in order to reach appropriate understanding of the contexts of the districts studied. A cross-national comparative study will lead to an enhanced understanding of both peculiarities and commonalties of the local government reform efforts.

Tentative observations serving as points of departure:

- I. In comparison with Zambia, LGRT enjoys a much stronger and concerted policy backing from the national executive (the President and the central and zonal reform teams).
- II. In comparison with Mozambique, LGRT has a weaker constitutional position, and a weaker basis in locally elected (urban) office-holders (Mozambique operates with directly elected mayors/executives, and with a clearly more urban and educated electoral basis. The rural districts are excluded from the local self-government system)
- III. In comparison with both Zambia and Mozambique, LGRT is strongly associated with Government socio-economic developmentalism since it has coincided with the Poverty Reduction Strategy Paper process. Decentralisation is ‘pro-poor’.
- IV. In comparison with Zambia and Mozambique, LGRT is unleashed by little pressure ‘from below’. Opposition parties and civil society organisations have played no significant role in enhancing and designing the reform..

Hypotheses

Following observations I-IV, the following hypotheses may be pursued:

H1: The Tanzanian LGR may in the short run provide a technocratic undermining of local democratic autonomy (to be examined *early* in the research project);

H2: The Tanzanian LGR may in the longer run create a strong social basis for (local) democracy (to be examined *late* in the research project).

Another observation is as follows:

- V. In comparison with both Zambia and Mozambique, Tanzania has in place a stronger and more directly reform-lobbying Association for Local Authorities – ALAT. In addition, there is a Formative Process Research Group oriented towards co-operating with ALAT and similar networks.

H3: The Tanzanian LGR may strengthen and democratise ALAT, and thus create a partnership with the local councils not seen in Zambia and Mozambique.

Data basis, methodology and timetable

The data basis for comparison with Mozambique and Zambia are laid by former reports (Braathen 1999, 2001a, 2001b, 2002). The data basis for comparison with other neighbour

countries like Malawi and Uganda are made by other colleagues from NIBR (Schou, 2001 and 2002) as well as by partners in other projects where NIBR researchers are involved.

A study of the background and contexts of the LGR in Tanzania - the politics of decentralisation – will be undertaken in the last quarter of 2002 and the whole year 2003, based on collected documents (supplemented during field work February-March 2003) and interviews in Dar es Salaam (mainly in separate field work before in 2003). A discussion paper will be presented at the REPOA conference in March 2003. A report will be made by the end of 2003, synthesised in a paper to be presented at the REPOA conference in March 2004, with the aim of further publication in a refereed journal. A revised report, based on the latest developments and empirical findings during the fieldwork in 2004, will be made in 2005.

4.2.9 Einar Braathen: Community dynamics and pro-poor local governance: The role of social capital and development agents

The aim is to find out more about how and under which conditions relationships between sub-district communities and the local district council constitute *pro-poor local governance*. These relationships are explored in terms of the conceptual and theoretical framework of *social capital*. Particular focus is on the different modes of ‘support from above’ – represented by the Local Government Reform (LGR) and the Tanzanian Social Action Fund (TASAF), respectively – and their impacts on communities and local governance.

Background and justification

If local government capacity is weak, social networks may function as important service providers and facilitate the implementation of poverty reduction policies. At the same time, social relations and networks can themselves be exclusionary, leaving out individuals and (sub-)communities who lack requisite social assets as surely as financial markets can bypass low wealth individuals who lack the requisite economic assets. The conceptual and theoretical framework of *social capital* (resources emanating from certain social networks and relationships of trust) contains different perspectives and opinions on how social capital is generated and how it functions. There is ‘unsocial’ as well as ‘social’ capital, and social capital can at the same time function both inclusive (e.g. at the village level) and exclusive (e.g. between villages) (Prakash and Selle, 2002). Social capital can help empower some communities and disempower other communities. The role of social capital depends on agency, e.g. of transforming community-based social capital into extra-community, district-wide and even nation-wide networks. At the same time, the way local government relates to communities may decide the dynamics of social capital. Local councils may see to that social capital is ‘scaled up’ and creates horizontal and inclusive ties of solidarity. Or they may allow social capital to be exploited and made part of hierarchic and/or exclusive social relations.

In Tanzania now, Self-Help Activites (SHAs) and Community-Based Organisations (CBOs) appear to flourish and play an important role towards NGOs, government and donor agencies. The SHAs and CBOs form the empirical basis and the justification for analysing local governance in terms of social capital. At the same time, the LGR and TASAF seem to be the most dynamic forces in changing the relationships between communities and local government.

Research questions

- To what extent is ‘pro-poor local governance’, understood as ‘developmental’ relationships between local government and communities, created and contributing to sustainable reduction of poverty?
- To what extent do such relationships exclude other communities from social and economic development and, hence, increase inter-community inequalities in the district?
- What are the modalities of social capital in the construction of such relationships?
- What is the role of agency in these processes – in particular the co-operation between community entrepreneurs and ‘agents from above’, particularly those identified with the Local Government Reform (LGR) and the Tanzanian Social Action Fund (TASAF)?
- Does LGR generate social capital (in sub-districts) and enhance pro-poor governance (in the district), while TASAF generates ‘unsocial’ capital and undermines pro-poor governance? Or does the combination of the LGR and TASAF make a big difference?

Data basis, methodology and timetable

An empirical mapping of SHAs and CBOs in service delivery will provide a first account of community dynamics and patterns of support from above - e.g., from the local government and from TASAF (February-March 2003). The citizens’ survey planned for the LGR research may bring more light into patterns of trust, network and SHA participation (1st half 2003), producing some clues about social capital. An extensive use of observations and face-to-face semi-structured interviews at the village level (fieldworks in 2003 and 2004) might reveal differences between communities in their relationships with ‘agents from above’. This should help theorising and producing a tentative report by mid 2004. Critical comments to the report should be accounted for during last fieldwork in 2004/5. A draft final report is to be presented early 2005, and an article is to be delivered for review in a refereed journal by the end of 2005.

4.2.10 Siri Lange: Radio soap as a tool in the dissemination of the local government reform

Ordinary people’s knowledge of the Local Government Reform in Tanzania does not appear to be very high. Many of the people that we have spoken to claim to have never heard about the reform. One of the recommendations of the Joint Government/Donor Review of the Local Government Reform Programme (Watson et. al) is to consider the use of mass media for sensitising grass-roots regarding governance issues. A move by the LGRT in this direction has been to broadcast a prime time ‘radio soap’ on Radio Tanzania. (The programme is sent Wednesday evening at 7.15 p.m. and rerun Saturday afternoon at 1.15 p.m.) This project will look into the production and consumption of this radio soap. The following questions will be central: What kind of images does the programme convey to inform people about the reform? What kinds of messages are picked by the audiences?

Edifying radio drama in Tanzania dates back to the colonial times. Unfortunately for researchers interested in this field, all the colonial radio plays were destroyed after independence, but the tradition itself was continued by the new regime. Since the 1960s then, countless radio drama have been produced on governmental campaigns on issues like health and family planning. In recent years USAID has sponsored a major production related to the HIV/AIDS pandemic. The challenge for this kind of radio drama has always been to strike a

balance between entertainment and edification. Needless to say, too much emphasis on the entertainment side may reduce the amount of serious information that actually comes across to the audience, while a purely educational play will end up with few listeners, and especially so in areas where Radio Tanzania have competitors.

The study then, will look into the scripts and the actual broadcast plays and try to trace the kind of debates and discussions that went into the production of them. Interviews will be conducted with the scriptwriter(s) as well as the actors. At the side of consumption, it would be useful to include in the planned general survey a few questions on radio drama. This would give an idea of the percentage of people who listen regularly to the radio soap.

The main source of information, however, will be interviews with a selection of respondents from the three councils Bagamoyo, Moshi Rural and Mwanza. Are there any patterns to be found concerning the age/sex/educational background of listeners and what they get out of the plays? Does rural/urban differences have any effect? Are listeners more concerned with the domestic issues that the producers use to 'spice up' the plays than the issues actually connected to the reform itself? How are metaphors and idioms (i.e. of the state) constructed and read, and do different categories of audiences read the plays differently? Finally, what do listeners themselves say that that they have learned about the reform?

The project will help the LGRT evaluate their efforts at reaching ordinary people with information about the reform. Since the use of mass media is an increasingly popular method for dissemination not only in Tanzania but also in other developing countries, the results of this project may be of interest to a wide range of stakeholders.

4.2.11 Siri Lange: *The dynamics of self-help activities*

The success of the Local Government Reform relies on the capabilities not only of the councils themselves, but also of local people to generate their own development projects. CBOs, among others, are expected to be active in the provision of social services. This project aims to make a comparative analysis of the local dynamics of self-help activities in Moshi Rural, Bagamoyo, and Mwanza.

The case districts are particularly interesting for this kind of comparative research because two of them represent the extreme points within popular stereotypes about the different areas and/or ethnic groups of the country. According to the popular beliefs that tend to inform development debates in Tanzania, some areas are considered 'advanced', having a great development potential, while other areas are seen as 'backward' with little hope for progress. Typically, Kilimanjaro and other highland areas with early intervention from missions are in the first category, while southern regions like Mtwara, Lindi and Pwani (Coast) are in the last.

Empirical studies confirm that there is indeed an enormous variety when it comes to the number of organisations in different districts as well as the number of schools, dispensaries etc that have been built as the result of local initiatives. Donors and NGOs tend to cluster in the privileged areas and the density of CBOs is much higher there than in the less privileged areas. There is therefore a real danger that the Local Government Reform may increase existing regional differences when it comes to social service provision and development in general.

It is not only the density of CBOs that differ from district to district, but also the nature of the relationship between the CBO leaders and other influential people in the district. In a study of CDAs (Community Development Activity) in nine different districts in Tanzania, Prof. Andrew Kiondo (UDSM) found that in Mtwara, conflicts between the political/state elites and the business/religious elites who headed the CBOs sometimes hindered the CBOs from completing the work that they had initiated. In Hai district in Kilimanjaro on the other hand, the relationship between the two groups of elites was far more compatible and more could be accomplished (Kiondo 1995).

There is a tendency in recent development debates to celebrate CBOs as being a grassroots initiative and a solution to the failure of the state to provide social services. Many of the CBOs in Tanzania, however, are patron initiated and often score low on democratic participation and influence. Corruption and misuse of power (i.e. forced taxation) is not uncommon.

This project aims to get ‘under the skin’ of selected CBOs in the three case councils. The methodology will be interviews with members and non-members in each community, as well as collection of written material (reports, correspondence). Special attention will be given to the kind of groups and individuals who initiate service delivery projects in the different councils. What are their ethnic, religious, and political affiliations? What economic background do they have and how do gender issues play in? Are the groups homogenous or mixed along these variables? How are the internal power relations? Why do some CBOs succeed and others not? Are there any patterns to be found within each council which characterise them compared to the two others? The project will also look into the kind of incentives and obstacles that guide and influence individuals and groups in their work to improve social services in their community. In Mwanza we have already noted that CBO leaders who initiate social services are seen as a threat by some of the local politicians. While some CBO leaders *do* compete for positions within the political systems, others claim that they have no interest in a political career. How does external factors like donors, foreign NGOs, and TASAF interrelate with the internal dynamics of the CBOs?

The following table lists some of the issues that will be taken into consideration during the study:

	BAGAMOYO	MOSHI	MWANZA
Popular stereotypes	Passive Superstitious	Proactive Strong believers	Urban people hard to mobilise
Ethnographic "facts"	Sanctions against individual progress	Early incorporation into capitalist production	
Religious identities	Muslim Religious leaders have strong influence outside the political system	Christian The Roman Catholic Church central within service delivery	Mixed Religious neutrality among leaders cherished
Ethnic composition	Fairly homogenous (Zaramo, Waarabu, Masai)	Homogenous (Chagga)	Heterogenous (some ethnically homogenous neighbourhoods)
Relations between politicians and CBO/religious leaders	Conflictual	Compatible	Competing, sometimes overlapping

	BAGAMOYO	MOSHI	MWANZA
Gender relations	Patriarchal High divorce rate	Strongly patriarchal Stable marriages	”Independent” urban women, women’s business groups

5 Appendices

5.1 Team 1: Schedule of field work and people interviewed

Tor Halvorsen, Siri Lange & Deogracias Mushi

August 2002

Date	Meeting	Name	Comments
Tuesday 13 August	Executive Director, REPOA	Prof. Joseph Semboja	Courtesy call
	REPOA	Formative process research group (both teams)	Preparation of fieldwork and developing the fieldwork manual
Wednesday 14 August	REPOA	Formative process research group (both teams)	Preparation of fieldwork and draft the fieldwork manual
	LGRT	Mr. Ben Kasege, Component Manager for Good Governance (both teams)	Briefing on the status of the LGRP and priority areas of the reform
Thursday 15 August	Bagamoyo DC	Acting DED	Courtesy call
	Bagamoyo DC	Mr. Duncan Thabab, Planning Officer Mr. Bertold Simon Mdyallo, Personell Manager	Interviewed about the structure of the Bagamoyo local government, its personnel, and planning procedures, policy priorities etc. Interviews written out.
	Magomeni Village	Village Exective Officer Village Chairman (?)	Mapping the Village activities particularly in terms of services delivery. Interview written out.
Friday 16 August	Bagamoyo DC	Mr. Nkwama, District Treasurer	Going through the budget, systems of taxation etc.
	Iloma Ward	Hamlet chairman	Special focus on the Hamlet leaders role in relation to village and Ward level.
Saturday 17 August	REPOA	Formative process research group (both teams)	Sharing experiences and tentative findings from Bagamoyo DC (team 1) and Ilala Municipality (team 2)
	ALAT, DSM	Mr. Celestine T. Kimaro, Research & Development Officer (Fjeldstad and Halvorsen)	Challenges facing the implementation of the LGR, relations between LG and CG
Sunday 18 August	DSM-Moshi	Team 1	Departure for Moshi DC (6 hrs drive, including site inspection of Chinese

Date	Meeting	Name	Comments
			Water Development Project in Wami, Bagamoyo District)
	Kirima Juu Village	Visit to smallholder coffee farm	Studied the transformation of agricultural economy from coffee to a variety of products (bananas etc), and the consequences of this diversity for income generation.
	Kirima Juu Village	Mr. Paul Sambua, chairperson of KIDEFO CBO, Mr. Peter Mchilli, Village Chairperson (retired teacher)	Rebuilding of schools and the change in the basis for school funding. Discussion about the Kibosho Development Trust Fund (KIDEFO) and its relation to other civil society organisations.
Monday 19 August	Moshi Rural DC	Ms. Margareth Nyalile	Courtesy call
	Moshi Rural DC	Mr. Stalin Mwajeka, Planning Officer Ms. Gudila Mahoho, District Manpower Officer	Detailed discussion on the organisation of the council administration and attitudes to the councillors.
	Moshi Rural DC	District Treasurer – James Jorojik	A discussion about the change in the economy due to fall in the coffee prices, how it has transformed taxation basis, how private revenue collection I organised, etc.
	Kimochi Ward	Mr. Humphrey S. Kimath, WEO	On the functioning of a typical Ward in Moshi Rural.
	Magobeni Ward	Ms. Mary Assey, WEO Mr. Albel Simon, Secretary for Finance	Special interest in the Ward level in conflict solving matters.
	Chekereni Village	Mr. Joseph Makoko, Acting VEO Mr. Peter Tichi, Village Chairperson Mr. Amedios Rogert, Hamlet Secretary	Particularly focusing on the possible differences between Wards and how such differences are giving shape to the Council way of functioning.
Tuesday 20 August	Moshi Rural DC	Ms. Margareth Nyalile, DED	On new role of leadership in a connection with a possible reform.
	Moshi-Mwanza		Moshi-Arusha by car, Arusha-Mwanza by plane (4.5 hrs)
	Tilapia Hotel	Team meeting, individual write-up of interviews	
Wednesday 21 August	Mwanza City Council	Mr. Fredrick Ntakabanyula City Manpower Manager Ms. Magdalena Lwinda, Manpower Assistant	Overview of the city situation and of the council.
	Mwanza City Council	Mr. David Mulongo, Acting City Economist	Details on budget and taxation.

Date	Meeting	Name	Comments
	Mwanza City Council	Mr. Lawrence Karakole, District Treasurer	As above.
	Tilapia Hotel	Team Meeting	
Thursday 22 August	Mwanza City Council	Mr. Paulo Baruti, City Director	On the meaning of the reform for the evolution of democracy in Tanzania.
	Mwanza City Council	Mr. Maria Hewa, Deputy Mayor	On the role of the councillors and their reactions to the reform.
	Mwanza City Council	Ms. Maryam Maftaha, Councillor, special seat	On the role of the special women seats, how they are selected, problems they face, etc.
	Isamilo Ward	Ms. Christina Mashiku, WEO	A study of wards activities in connection with their new role in the reform.
	Villages under Isamilo ward (meeting held at the ward office)	Mr. Boniface Rutunsa, Chairperson of Miembeni Mr. Abdu c. Salumu, Chairperson of Mashauri Mr. Alfred John, Chairperson of Azimio Mr. Natusi Magoli, Chairperson of Majengo Mapya	The role of street leaders, how they are selected, their new powers following the reform.
	Igoma Ward	Mr. Innocent Pastory Nyanda, WEO	On the relations between ward and street levels and common problems encountered.
	Mtaa level of Igoma Ward (meeting held at the ward office)	Mr. Deo Mabula, Chairman of Mtaa wa CCM Mr. Salum Masudi, Chairman of Mtaa Sokoine Mr. Joseph Baheve, Chairman of Mtaa wa Kati Mr. Jonny Paulo, Chairman of Mtaa wa Muungano	On the question of popular mobilisation.
Friday 23 August	Mwanza City Council	Mr. Hamisi Massaka, City Planner	On the new city plan as it relates to the Mwanza sustainable programme.
	Sustainable Mwanza Programme	Mr. Henrik Sørensen, Technical Advisor	On DANIDA and his role as technical adviser, about the upgrading project, etc.
	Meeting with Isamilo based CBO: <i>Mradi wa uendelezaji wa vilima vya Isamilo juu</i> (Project for the development of the mountain areas of Isamilo)	Mr. Sebastian Rushioke, Chairperson Mr. Samson Willbroad, Committee member Mr. Sulaid Mayanya, Committee member Mr. Athuman Akamanga, Committee member Mr. D. Oscar,	On the role of the CBO, its relation to formal authorities. Cite inspection.

Date	Meeting	Name	Comments
		Committee member	
	Meeting with Ibungilo based CBO	Mr. Gosbert Buzza, Street secretary Mr. Lawrence Kaale, Ten cell leader, Ibungilo Mr. Fredrick Ndyanabo, Ten cell leader, Ibungilo Mr. Kaiza Karongo, Ten cell leader, Mjumbo	Further on housing development.
Saturday 24 August	Tilapia Hotel	Team meeting Individual write-up of interviews	
	Tanzania Breweries, Mwanza Branch	Peter Yirrel, Tanzania Breweries/South African Breweries	Informal interviews and participant observation (representatives of other industries owned by South Africans were also present)
Sunday 25 August	Mwanza-Moshi	Mr. Mushi	Mwanza-Moshi by plane
	Tilapia Hotel	Writing list of documents (Lange)	
	Mwanza City	Dr. Ruvula, Bugando Hospital (Lange)	Informal interview on professional ethics among health workers, comparing Buganda and Muhimbili hospitals.
Monday 26 August	Moshi-DSM	Mushi	Moshi-DSM By car (6.5 hrs)
	Mwanza City Council	Mr. David Mulongo, Acting City Economist (Halvorsen and Lange)	Collecting documents, and discussing the role of Council reform Committee
	Mwanza-DSM	Halvorsen and Lange	Mwanza-DSM by plane (3.5 hrs)
	Swiss Garden/ Regent Estate	Write-up of interviews (Halvorsen and Lange)	
Tuesday 27 August	REPOA	Preliminary work on matrices	Preliminary work on matrices, hypothesis and summaries. Preliminary planning of future field trips.
Wednesday 28 August	REPOA	Both Teams & prof. Semboja	Workshop summarising tentative findings and observations, developing the inception report
Thursday 29 August	REPOA	Both Teams	Workshop summarising tentative findings and observations, developing the inception report
	LGRT - DSM	Meeting with project manager Mr. Kabagire, component managers and Tas (both teams)	Presentation of the organisation of the formative process research, tentative findings, exchange of information
Friday 30 August	NORAD – DSM	Mrs. Inger Tveit (both teams)	Presentation of the organisation of the formative process research, tentative findings
	REPOA	Both Teams	Workshop son tentative findings and observations, developing the

Date	Meeting	Name	Comments
			inception report

5.2 Team 2: Schedule of field work and people interviewed

**Einar Braathen, Amon Chaligha & Odd-Helge Fjeldstad,
supported by Erasto Ngalewa**

August 2002

Date	Meeting	Name	Comments
Tuesday 13 August	REPOA	Prof. Joseph Semboja, Executive Director	Courtesy call
	REPOA	Formative process research group (both teams)	Preparation of fieldwork and developing the fieldwork manual
Wednesday 14 August	REPOA	Formative process research group (both teams)	Preparation of fieldwork and draft the fieldwork manual
	LGRT	Mr. Ben Kasege, Component Manager for Good Governance	Briefing on the status of the LGRP and priority areas of the reform
Thursday 15 August	Ilala Municipality	Mrs. Grace Orasa, Acting Municipal Director	Courtesy call
	Ilala Municipality	Mr. Renato Kihongo, Acting Municipal Economist	Presentation of the council, organisational structure, priority sectors and status of implementation of LGR (step 8).
Friday 16 August	Ilala Municipality	Mrs. Juliet K. Lwisa, Acting Municipal Treasurer (meeting with Fjeldstad)	Financial situation of Ilala, revenue sources, organisation and staffing of the Finance Department, financial management
	Mchafukoge Ward Office, Ilala	Mrs. Ellika T. Sikonde, Acting WEO (formal position Health Assistant)	Organisation and staffing of the ward office, ward committees, awareness of the LGR, priority sectors
	Mchafukoge mtaa, Mchafukoge ward, Ilala	Mr. Jerome Ringo, Mtaa Chairperson (businessman, elected 1999, also chair of the NGO 'DSM Public Health Delivery System Boards Association')	Organisation and priority areas of the mtaa committee, relations to ward and municipal level and officers, awareness on LGR
	Chanika Village, Chanika Ward, Ilala	Mr. Omari Sadala, Village Chairperson	Composition and priority areas of the village council, committee work, relations to ward and municipal officers, awareness on the LGR
	Chanika Village, Chanika Ward, Ilala	Mr. Omari Sadala, Village Chairperson, and Mrs. ..., Assistant Maternal Health Officer	Visiting the village dispensary and new deep water well
Saturday 17 August	REPOA	Formative process research group (both teams)	Sharing experiences and tentative findings from Bagamoyo DC (team 1) and Ilala Municipality (team 2)
	ALAT, DSM	Mr. Celestine T. Kimaro, Research & Development Officer (Fjeldstad and Halvorsen)	Challenges facing the implementation of the LGR, relations between LG and CG

Date	Meeting	Name	Comments
Sunday 18 August	DSM-Kilosa	Team 2	Travel to Kilosa DC (6.5 hrs drive, incl. 0.5 hr stop in Morogoro)
Monday 19 August	Kilosa DC	Mr. Halifa A. Mwanakuta, Acting DED (formal position DPLO)	Brief presentation of Kilosa DC and experiences with LGR
	Kilosa DC	Mr. Ali Kiwenge, Acting District Commissioner (formal position DAS)	Courtesy call, functions of the District Commissioner's office
	Kilosa DC	Meeting with Heads of sections: MR. H.A. Mwanakuta (acting DED) Mr. Mude (DCOO) Mr. Lukoya (DEO) Mr. Manento (DAO) Mrs. Aneth Silanda (DIA) Mr. Kwai (DT) Mr. Lufongolo (DE) Mr. Majuva (DCO)	Awareness raising on LGR, implications of the new citizens' participatory approach for planning, donors' involvement in the DC
	Kilosa DC	Mr. Tadeus Kwai, DT (Fjeldstad)	Local government finances (own and CG transfers), organisation of the Finance Department, staffing, DT semi-computerised, tax collection procedures, budgeting processes, financial management
	Kilosa DC	Mr. Halifa Mwanakuta, Acting DED - formal position DPLO (Braathen & Chaligha)	Planning processes, relations LG-CG
	Kilosa DC & Ireland Aid	Mr. Lazaro Ole Mongoi, District Development Advisor, KDDP (Braathen & Fjeldstad)	Presentation of Irish aid involvement in Kilosa, the CIS-approach, district management, role of councillors
	Magimba Hotel, Kilosa Township	Team meeting	Summarising tentative findings and observations, workplan for the next day, documents acquired
Tuesday 20 August	Zombo Ward Office, Kilosa DC	Mrs. Grace Patrick, WEO, And Mr. M. Kindahile, Ward Councillor	Presentation of the ward, WEO's responsibilities, ward committees, election procedures and role of ward councillor, awareness raising on LGR, revenue collection, donors, major needs
	Lumbo Village, Zombo Ward, Kilosa DC	Mr. Abdallah Omar Kindahile, Village Chairperson Mr. Bakari Bunga, VEO Mr. Mwingionkuu Seleman, Kitongoji leader of Memba Kitongoji	Responsibilities and duties, election/appointment procedures, development projects, SHA, finances and tax collection, awareness on LGR, relations to DC-level, development challenges for the village
	Chanzuru Ward, Kilosa DC	Mr. Abdallah Ali Suedi, WEO	Presentation of the ward, WEO's responsibilities, finances and tax collection, service delivery, donor

Date	Meeting	Name	Comments
			presence
	Chanzuru Village, Chanzuru Ward, Kilosa DC	Mr. Julius Ndaiga, Village Chair Mrs. S. Alexander, VEO Mr. Julius Lumambo, Kitongoji Leader	Awareness raising on LGR, village initiatives on development projects, role of the VEO, finances and tax collection, SHA, donor presence, service delivery and development problems in the village
	Chanzuru Ward, Kilosa DC	Mr. Wilfred L. Samari, Ward Councillor (CCM, first term; member of the Finance and Planning Committee of the DC; member of CIS- committee)	The role of the councillors, awareness of LGR, problems of financial management, positive changes in the DC management following the arrival of a new DED
	Magimba Hotel, Kilosa Township	Team meeting	Summarising tentative findings and observations, workplan for the next day, documents acquired
Wednesday 21 August	Kilosa DC	Mrs. Theresia Mmbando, DED	Courtesy visit, discussion on community participation, role of Irish aid, awareness raising on LGR, tax collection, councillors' capability, role of ALAT
	Kilosa DC	Mrs. Aneth Silanda, DIA (Fjeldstad)	Role of the DIA, challenges for improved financial accountability
	Kilosa	Roman Catholic Priest (Braathen & Chaligha)	Development projects funded by the church
	Kilosa	CWT - Teacher Trade Union (Fjeldstad)	Brief presentation of the formative process research programme as a preparation for next fieldvisit
	Kilosa - Iringa	Team	Travel to Iringa (5.5 hrs drive, incl. 20 minutes stop at Comfort Petrol St.)
Thursday 22 August	Iringa DC	Mr. Gabriel Fuime, Acting DED (since February 2002)	Presentation of Iringa DC, status of the LGR (step 1-9), experiences with the LGR, CG interventions in LG affairs, directives from the ZRT, relations between LG staff and councillors, awareness raising on LGR, TASAF, donor involvement
	Iringa DC	Mr. P.M. Mashauri, DT - in Iringa DC since 2001 (Fjeldstad)	LG finances (own revenues and grants), revenue collection procedures and problems, fiscal accountability, shrinking LG revenues, local autonomy in tax affairs, DT office not computerised, no DIA in Iringa DC, bottom-up budgeting process
	Iringa DC	Mr. Juma Rashidi Iddi, DPLO Mr. Kasike, TASAF (Braathen & Chaligha)	
	Iringa DC/Danida- MEMA	Mr. Henrik Lerdorf, TA (in Iringa since June 1999)	Briefing on the MEMA-concept: how to involve the villages into managing forest resources, village conflicts

Date	Meeting	Name	Comments
			rooted in land disputes, perceptions on the LGR, roles and attitudes of DC management and councillors, civil society and donors in Iringa
	M.R. Hotel, Iringa Town	Team meeting	Summarising tentative findings and observations, workplan for the next day, documents acquired
Friday 23 August	Ulanda Ward, Iringa DC	Mr. Onsmo Mtokoma, WEO	
	Kibebe Village, Ulanda Village, Iringa DC	14 villagers, incl. Mr. Aloyse Agongola, Village Chairperson Mr. Romanos Sambala, VEO	Visit to the village dam under rehabilitation, funded by TASAF
	Irole Ward, Iringa DC	Mr. Leonard B. Msenga, WEO Mr. Elias Mfugwa, Ward Councillor	
	Mbigili Village, Irole Ward, Iringa DC	8 villagers, incl. Village Chairperson, other members of Village Government, VEO, Vitongoji-leaders, Village Accountant, Agric. Extension Officer	
	M.R. Hotel, Iringa Town	Team meeting	Summarising tentative findings and observations, workplan for the next day, documents acquired
Saturday 24 August	Iringa DC	Mr. Mpwehwe, Acting DALDO Mr. Mwamdugi, Acting DEO Mrs. Mary Mwalusamba, Acting DMO (also acting Nursing Officer)	
	Iringa DC	Mrs. Hidaya Bumbo, Vice secr. of TALGWU (works as Assistant Accountant, DT's Office)	
		Mrs. Anna J. Msolla, Vice Chair of Iringa DC Mr. Juma Rashidi Juma, DPLO	
	Iringa Town	(Braathen & Fjeldstad)	Visit to the Lutheran Church (Cathedral) and Twiybah Mosque
Sunday 25 August	Iringa Town	Chaligha, Fjeldstad & Ngalewa)	Visit to the Mtera Dam, Dodoma Region (3hrs drive one way)
Monday 26 August	Iringa DC	Mr. O. Kasenga, Secr. of TUGHE (works as Nurse Assistant) Mr. Joseph Millinga, Secr. of CWT Mr. Mwandugi, Acting DEO	

Date	Meeting	Name	Comments
	M.R. Hotel, Iringa Town	Team meeting	Drafting a tentative workplan for joint workshop at REPOA 28-30 August, discussion of major issues to be discussed
Tuesday 27 August	Iringa - DSM	Team	Travel to DSM (7.5 hrs drive, incl. 1 hr stop in Morogoro)
Wednesday 28 August	REPOA	Both Teams & prof. Semboja	Workshop summarising tentative findings and observations, developing the inception report
Thursday 29 August	REPOA	Both Teams	Workshop summarising tentative findings and observations, developing the inception report
	LGRT - DSM	Meeting with project manager Mr. Kabagire, component managers and Tas (both teams)	Presentation of the organisation of the formative process research, tentative findings, exchange of information
Friday 30 August	NORAD – DSM	Mrs. Inger Tveit (both teams)	Presentation of the organisation of the formative process research, tentative findings
	REPOA	Both Teams	Workshop on tentative findings and observations, developing the inception report

5.3 Research workshop part II: Programme

Dar-es-Salaam

Wednesday 28 August

- 0900: The two teams exchange field work/research procedures (what we did with whom.)
- Joint list of acronyms to be exchanged.
 - Each team later to present complete list of people met (where and when).
 - Erasto asked to compile a list of all documents collected by the two teams (recorded by districts and themes), and to incorporate these documents in the database.
- 1100: Individual and/or teamwise writing up of findings/observations
- 1230: Lunch at REPOA
- 1300: Cont. of individual/teamwise writing up
- 1800: Wrapping up for the day

Thursday 29 August

- 0830: Teams exchange and discuss findings
- Mainly using Matrix II
 - Discuss: major commonalties and differences between the six councils
 - Discuss: major policy and reform issues needed to be raised
- 1200: Meeting with the LGRT
- 1400: Lunch at REPOA
- 1500: Reaching common ground: what to present to NORAD and LGRT next day, and:
- Agree on major commonalties and differences between the six councils
 - Agree on major policy and reform issues needed to be raised
 - Develop working hypotheses for next fieldwork
 - Summing up, division of labour (between the involved institutions and individuals)
- 1700: Development of individual research proposals

Friday 30 August

- 0800: Meeting with NORAD
- 1000: Work-plan
- Agree on benchmarks and deadlines for next 6 months
 - Draft plans for next fieldwork
 - Draft dates for joint meetings, conferences and field work 2003 and 2004
 - Draft publication plan (individual and teamwise)
- 1330: Lunch at REPOA
- 1400: Cont. developing the Work-plan
- 1500: Draft Fieldwork Manual/workplan for next field work

5.4 Work plans

5.4.1 Activity plan for main phase 1 October 2002 – 31 March 2003

Main activities	Details on the activities	Responsible	Deadline
Implementat ion of Phase I & II	1. Distribution of inception report to NORAD, stakeholder in LGRP and RG	REPOA	Oct. 2, 2002
	2. Send notice for SC meeting	REPOA	Oct. 2, 2002
	3. Prepare programme progress report and distribute draft programme report to collaborators	REPOA	Oct. 3, 2002
	4. Comments on draft programme report	Researchers	Oct. 6, 2002
	5. Distribute programme progress report to SC	REPOA	Oct. 9, 2002
	6. Identification of crucial information needed based on individual/joint proposal to be collected by the key informers in the case councils	Researchers	Oct. 10, 2002
	7. Commission research project projects on specific issues	SC/REPOA	Oct./02
	8. Call for submission of research proposals and award research grants under competitive system	REPOA/SC	Oct./02
	9. Steering committee: Annual conference	REPOA	15 October 2002
	10. Write and distribute SC minutes	REPOA	17 Oct. 2002
	11. Formal request of fund disbursement from NORAD	REPOA	17 October 2002
	12. Forward CMI/NIBR shares (fund)	REPOA	
	13. Draw contract for the key informers	REPOA	17 Oct. 2002
	14. Field visits and signing contract with key informers for regular data submission to REPOA	REPOA	1 November 2002
	15. Fieldwork Manual (draft on methodologies, data needed, questionnaires and questions for the semi-structured interviews, etc.) [further development of draft developed at workshop at REPOA 14 Aug. 2002]	EB&TH (to researchers & EN)	15 November 2002
	16. Fieldwork Manual (final draft)	Researchers (to EN)	1 February 2003
	17. Preparation of fieldwork in case councils (at REPOA)	EN & Researchers	17-19 February 2003
	18. Fieldwork in Bagamoyo & Mwanza (Team 1) and Ilala & Iringa (Team 2)	Researchers & EN	20 February– 4 March 2003
	19. Workshop with stakeholders & reference group (LGRT, ALAT, donors, council representatives, etc; at REPOA)	REPOA	7 March 2003
	20. REPOA Annual Conference and SC	REPOA	25 March 2003
	21. Commission research project projects on specific issues	SC/REPOA	March 03
	22. Call for submission of research proposals and award research grants under competitive system	REPOA/SC	March 03

5.4.2 Activity plan for main phase 1 April 2003 – 31 March 2004

Main activities	Details on the activities	Responsible	Time
Implementation of Phase I & II	1. Surveys (households, councillors, council officials, etc.)	AM&DM&EN (REPOA)	April 2003
	2. Survey data files compiled for analysis	AM&DM&EN (REPOA)	June 2003
	3. Data analysis & write-up findings (draft)	AM&DM (to CMI & NIBR)	July-mid August 2003
	4. Researchers' workshop; presentation of individual papers/joint reports	REPOA	14 August 2003
	5. Fieldwork in the case study councils	Researchers & EN	18-29 August 2003
	6. Data analysis & writing-up findings (draft)	Researchers	September-Dec. 2003
	7. Prepare progress report	REPOA & Researchers	October 2003
	8. Steering committee: Annual conference	REPOA	October 2003
	9. Write and distribute SC minutes	REPOA	October 2003
	10. Commission research project projects on specific issues	SC/REPOA	October 2003
	11. Call for submission of research proposals and award research grants under competitive system	SC/REPOA	October 2003
	12. New Fieldwork Manual (draft on methodologies, data needed, questionnaires and questions for the semi-structured interviews, etc.)	Researchers & EN)	November 2003
	13. Fieldwork Manual (final draft)	Researchers (to EN)	February 2004
	14. Preparation of fieldwork in case councils (at REPOA)	EN & Researchers	February 2004
	15. Fieldwork in the case study councils	Researchers & EN	February–March 2004
	16. Workshop with stakeholders & reference group (LGRT, ALAT, donors, council representatives, etc; at REPOA)	REPOA	March 2004
	17. REPOA Annual Conference and SC	REPOA	March 2004
	18. Commission research project projects on specific issues	SC/REPOA	March 04
	19. Call for submission of research proposals and award research grants under competitive system	REPOA/SC	March 04
	20. Formal request of fund disbursement from NORAD	REPOA	March 04
	21. Forward CMI/NIBR shares (fund)	REPOA	March 04

5.5 Documents collected

SOURCE	AUTHOR	YEAR	TITLE OF DOCUMENT
From LGRP			
Tanzania	Donors/GOT	2001	Joint Government/donor Review of the local Government reform programme
Tanzania	Nordic consulting Group TZ Ltd	Sept. 2001	PO-RALG LGRP Review of implementation of the Platinum System in LOCAL Government Authorities
Tanzania	URT	Oct. 1999	LGRP Action plan and Budget July-Dec 2004 - Volume 2
Tanzania	URT	Oct. 1999	LGRP Action plan and Budget July-Dec 2004 - Volume 1
Tanzania	URT	Oct. 1998	Policy Paper on local Government Reform
Tanzania	URT	Jan. 2002	LGRP Implementation Status Report July - December 2001
Tanzania	IDM-Mzumbe	Jun. 2001	An Appraisal study of the Organizational development Needs of reform secretariat
Tanzania	URT	Oct. 1996	Local Government Reform Agenda 1996 - 2000
Tanzania	IDM-Mzumbe	Jun. 2000	LGRP Baseline Impact Assessment Study for the Local Government Reform Programme
Tanzania	URT	Aug. 2000	Kanuni za fedha za serikali za mitaa (Ruzuku za Jumla) za Mwaka, 2000
Tanzania	URT	Dec. 2000	Kanuni za serikali za mitaa(Maadili ya watumishi) za Mwaka, 200
Tanzania	URT	Nov, 2001	Training Manual for for M&E System for local Government Authorities
Tanzania	David Hirschmann	??	LGRP- A Proposed system of local Government monitoring and Evaluation
Tanzania	Daniel Kobb	Jan, 2001	Piloting a National Monitoring and Evaluation System
Tanzania	URT	Jun. 2002	LGRP- Medium Term Plan and Budget(July 2002 -Jun 2005))
Tanzania	Daniel Kobb	Jan. 2002	Reforming Local Government Finances in Tanzania: Trainers Manual
Tanzania	URT	Feb. 2001	Code of conduct for LG Staff (Kanuni za Utumishi wa Serikali za Mitaa za Mwaka 2000) in Swahili
Tanzania	URT	Oct. 2000	REGULATIONS: The Local Government Service Regulations, 2000
Tanzania	URT	Mar. 2000	Restructuring Manual (A strategic approach to reform by Local Authorities)
Tanzania	URT		Register of Villagers(in swahili)
Tanzania	URT		Register of Mtaa level residents(in swahili)
Tanzania	URT		Types of Data to be collected for monitoring LGRP(in swahili)
Tanzania	URT		Forms for Data Collection(in swahili)
Tanzania	URT		LGRP Key- indicators
Tanzania	URT	Mar. 2001	Database Manual for M&E System for Local Government Authorities
Tanzania	URT	Dec. 2001	Report on The Evaluation of Grassroots Leaders Training Phase I
FROM ALAT			
Tanzania	ALAT		Some Brief About the Association of Local Authorities of Tanzania (ALAT)

SOURCE	AUTHOR	YEAR	TITLE OF DOCUMENT
FROM ILALA MC			
Tanzania/Ilala	Ilala MC	July. 2001	Status of the Current Services Delivery by the Council
Tanzania/Ilala	Ilala MC		Promoting Environmentally sustainable Urban development to implement Local Agenda 21: Environmental Profile Report
Tanzania/Ilala	Ilala MC	Sep. 2001	Proceedings of the second stakeholders workshop in the implementation of LGRP- in swahili
Tanzania/Ilala	Ilala MC	April. 2002	Municipal Strategic Plan(LGRP Step 8) 2001 -2004)
Tanzania/Ilala	Ilala MC	Dec. 2000	Approved Budget for Restructuring Activities 2000/ 2001
Tanzania/Ilala	Ilala MC		Organisation chart for Finance Department
Tanzania/Ilala	Ilala MC		Consolidated Income and Expenditure Statement for the year 2000
Tanzania/Ilala	Ilala MC		Consolidated Income and Expenditure Statement for the year 2001
Tanzania/Ilala	Ilala MC		Consolidated balance sheet as at 31st December 2000
Tanzania/Ilala	Ilala MC		Consolidated balance sheet as at 31st December 2000
Tanzania/Ilala	Ilala MC		Central Government Grants for year 2000 and 2001
Tanzania/Ilala	Ilala MC		List of sources of own revenue in Swahili
FROM BAGAMOYO DC			
Tanzania/Bagamoyo	Bagamoyo DC		Budget 2002/2003
Tanzania/Bagamoyo	Bagamoyo DC	Apr. 2002	Income and Expenditure 2000, 2001, 2002
Tanzania/Bagamoyo	Bagamoyo DC	Apr. 2002	Baseline impact assessment study, January 2000
FROM KILOSA DC			
Tanzania Kilosa	Kilosa DC		Kilosa DC: Final Financial Statements for the year ended 31st December 2001
Tanzania Kilosa	Kilosa DC		Kilosa DC: Three year development plan for the period Jan 2001- Dec 2003
Tanzania Kilosa	Kilosa DC		Kilosa DC: Annual Progress report year 2000
Tanzania Kilosa	Kilosa DC		Kilosa District Development Programme: Annual report year 2001
Tanzania Kilosa	Kilosa DC		Kilosa DC: Final Financial Statements for the year ended 31st December 2000
Tanzania Kilosa	Kilosa DC		Organization chart of Finance Department
Tanzania Kilosa	Kilosa DC		Qualification of Staff in Finance Department
Tanzania Kilosa	Kilosa DC		Own Revenue disaggregated on wards, Kilosa DC
Tanzania Kilosa	Kilosa DC		Council's revenue report Jan- Dec. 2001
FROM IRINGA DC			
Tanzania/Iringa	Iringa DC		Analysed Report of District Council service delivery Performance
Tanzania/Iringa	Iringa DC	Apr. 2002	Iringa DC Organisation Review LGRP (Step 9)
Tanzania/Iringa	Iringa DC	Apr. 2002	District Strategic Plan (LGRP Step 8) for a period of 2002-2005
Tanzania/Iringa	Iringa DC	2002	Iringa DC: District profile 2002
Tanzania/Iringa	Iringa DC		Current and Proposed Organisation Chart of the Finance Department
Tanzania/Iringa	Iringa DC		General incomes as 31Dec. 2001
Tanzania/Iringa	Iringa DC		Report on Revenue from Jan-Jun 2002
Tanzania/Iringa	Iringa DC		Tax Revenue Disaggregated on wards, Iringa DC
Tanzania/Iringa	Iringa DC		Organisation Chart, Education Department
FROM MOSHI DC			
Tanzania/Moshi	Moshi DC		Organisation Chart of the council

SOURCE	AUTHOR	YEAR	TITLE OF DOCUMENT
Tanzania/Moshi	Moshi DC		Overview of all council employees by department, their salary scale, and who pays them(hand written)
Tanzania/Moshi	Moshi DC		Moshi District Council- Standing Committee including qualifications of Heads of Department
Tanzania/Moshi	Moshi DC		Calendar of Committee meetings(in swahili)
Tanzania/Moshi	Moshi DC		Minutes from full council meetings 19/07/2001. With names of all 61 participants(in swahili)
Tanzania/Moshi	Moshi DC		Procedures for electing chairman and (vara) chairman(in swahili -need Mushi to go through it)
Tanzania/Moshi	Moshi DC		Overview of Income and Expenditure 31/3/2002(25 pages, in swahili)
Tanzania/Moshi	Moshi DC		Income and Expenditure 2002 and Development plan for 2002/2003 (President's office in swahili)
Tanzania/Moshi	Moshi DC		Comments to theme II, Financial Management (3 pages, hand written)
Tanzania/Moshi	Moshi DC		Development plan2002/2003(table showing plans for education, water, agriculture and livestock, to be provided by central Government, the council, "the people" (wananchi) and NGOs (in swahili)
Tanzania/Moshi	Moshi DC		Development plan2001/2002 (in swahili)
Tanzania/Moshi	Moshi DC		Overview of primary schools by ward, ownership, number of class rooms, teacher's educational level, handicapped students, exam results 1998-2001(in swahili)
Tanzania/Moshi	Moshi DC		Overview of secondary schools(governmental/NGOs)
Tanzania/Moshi	Moshi DC		Overview of "Vital Statistics" - number of villages, hamlets and their population , number of schools and health facilities and production.(in swahili)
Tanzania/Moshi	Moshi DC		List of 42 NGOs, their activities , where they work and how they are financed (in swahili)
FROM MWANZA CC			
Tanzania/Mwanza	Mwanza CC		List of councillors who have attended ESAMI course in Arusha and the topics they studied
Tanzania/Mwanza	Mwanza CC		List of staff and their qualifications, by department
Tanzania/Mwanza	Mwanza CC		Income and Expenditures2001/2002(Mpango wa Maendeleo wa mwaka in swahili)
Tanzania/Mwanza	Mwanza CC		Income and Expendituresup to June 2002 (taarifa ya mapato na matumizi kipindi kinachoishiajune 2002).
Tanzania/Mwanza	Mwanza CC		Expenditure Acct'.02 (Makisio ya mapato na matumizi kwa mwaka 2002 na 2002/2003maeneo ya ruzuku na yasiyo ya ruzuku)
Tanzania/Mwanza	Mwanza CC		Development Plan 2002/2003(President's office in swahili)
Tanzania/Mwanza	Mwanza CC		Stakeholders' workshop report on the improvement of service delivery in local government, July 2001, President's office/Mwanza city council
Tanzania/Mwanza	Mwanza CC	March. 2001	Report on data collection and analysis, President's office, March 2001
Tanzania/Mwanza	Mwanza CC	Jan. 2001	Baseline Impact Assesment study for for the LGRP, Mwanza municipal council, January 2000.
Tanzania/Mwanza	Mwanza CC		Health services board establishment instrument 2002, made under section 52a of act No 8., 1982.
Tanzania/Mwanza	Mwanza CC		Local Government Reform Programme.President's Office/ Mwanza City Council

SOURCE	AUTHOR	YEAR	TITLE OF DOCUMENT
Tanzania/Mwanza	Mwanza CC		LGRP Step 6: Formulation of strategies and cost analysis
Tanzania/Mwanza	Mwanza CC		LGRP Step 7: Formulation of performance indicators
Tanzania/Mwanza	Mwanza CC		List of By- Laws 2002(22 existing, 6 proposed, hand written)
Tanzania/Mwanza	Mwanza CC		By laws 1984(Planting and conservation of trees and forests)
Tanzania/Mwanza	Mwanza CC		By laws 1988 (markets)
Tanzania/Mwanza	Mwanza CC		By laws 2002 (street parking fees)
Tanzania/Mwanza	Mwanza CC		By laws 2002 (Animals in Urban areas)
Tanzania/Mwanza	Mwanza CC		By laws 2002 (Waste management and refuse collection fees)
Tanzania/Mwanza	Mwanza CC		By laws 2002 (water sanitation, in swahili)
Tanzania/Mwanza	Mwanza CC		By laws 2002 (roads, in swahili)
Tanzania/Mwanza	Mwanza CC		Planning brief on upgrading of Ibungilo and Isamilo settlements, By UCLAS
Tanzania/Mwanza	Mwanza CC		Letter of 20/6/2002 from Sebastian Rushoke, leader of Umbrella CBO (for Mkuki Kilimahewa, Ibungilo and Isamilo) to the Regional Commissioner(in swahili)
Tanzania/Mwanza	Mwanza CC		List of NGOs in Mwanza city and their activities (hand written)
Tanzania/Mwanza	Mwanza CC		List of CBOs in Mwanza city and their activities(handwritten)
Tanzania/Mwanza	Mwanza CC		Planning guide for local authorities regarding utilisation of the health basket grant for the year 2000 (Ministry of Health.Should also collect ministry's material for management training for health sector reforms and district health systems, module I-III.
Tanzania/Mwanza	Mwanza CC		National framework on participatory district planning and budgetting. President's Office.

5.6 List of people interviewed/consulted

<i>NO</i>	<i>NAME</i>	<i>TITLE</i>	<i>DATE</i>
Local Government Reform Team (LGRT)			
1.	A.L.R. Kabagire	Programme Manager	29/08/2002
2.	Ben Kasege	Governance Component Manager	14/08/2002
3.	J.N. Mallya	Finance Component manager	29/08/2002
4.	Dr. S.Mogaeka	M&E Expert	29/08/2002
5.	Simon Mbwillo	Component Manager Restructuring	29/08/2002
6.	Jack Nyakirang'ani	Component Manager Human Resources Development	29/08/2002
7.	Habraham Shayo	Component Manager for Legal	29/08/2002
8.	Brenden O'Driscoll	CTA	29/08/2002
9.	Brenden Glynn	Training Advisor	29/08/2002
10.	Kabeta	Programme Accountant	29/08/2002
ALAT			
11.	Celestine T. Kimaro	Research and Development Officer	17/08/2002
NORAD			
12.	Inger Tveit	First Secretary	30/08/2002
REPOA			
13.	Joseph Semboja	Executive Director - REPOA	13/08/2002 29/08/2002
Ihala Municipal Council			
14.	Grace Urassa	Acting Municipal Director (Municipal Education Officer)	15/08/2002
15.	Renatus Kihongo	Acting Municipal economist	15/08/2002
16.	Juliet Lwiza	Acting Municipal Treasurer	16/08/2002
17.	Ellika T. Sikonde	Acting WEO- Mchafukoge (Health Assistant)	16/08/2002
18.	Jerome Ringo	Mtaa Chairperson in Mchafukoge ward	16/08/2002
19.	Omari Sadala	Village chairperson – Chanika ward	16/08/2002
Kilosa District Council			
20.	Theresia Mmbando	DED – Kilosa	21/08/2002
21.	Halifa A. Mwanankuta	DPLO (Acting DED)	19/08/2002
22.	Ali Kiwenge	DAS (Acting DC)	19/08/2002
23.	Mude	District Cooperative Officer	19/08/2002
24.	Lukoya	District Education Officer	19/08/2002
25.	Manento	District Agriculture and Livestock Development Officer	19/08/2002
26.	Aneth Silanda	District Internal Auditor	19/08/2002 21/08/2002
27.	Thadeus Kwai	District Treasurer	19/08/2002

NO	NAME		
28.	Majuva	District Cultural Officer	19/08/2002
29.	Manota Lufungulo	District Engineer	19/08/2002
30.	Lazaro Ole Mongoi	District Development Advisor; Ireland Aid	19/08/2002
31.	Grace Patrick	WEO – Zombo ward	20/08/2002
32.	Omari M. Kindandile	Councilor – Zombo ward	20/08/2002
33.	Abdalah Omari Kindahile	Village Chair, Lumbo village in Zombo ward	20/08/2002
34.	Bakari Bunga	VEO, Lumbo village in Zombo ward	20/08/2002
35.	Mwinyimkuu Seleman	Hamlet chair, Memba kitongoji in Lumbo	20/08/2002
36.	Abdalah Ali Sued	WEO – Chanzuru ward	20/08/2002
37.	Julius Ndaiga	Village chair, Chanzuru village in Chanzuru ward	20/08/2002
38.	S. Alexander	VEO – Chanzuru village	20/08/2002
39.	Julius Lumambo	Kitongoji chair	20/08/2002
40.	Wilfred L. Samari	Councilor – Chanzuru ward	20/08/2002
41.	Father Moses, Asst. Parish	Asst. Parish Priest- Roman Catholic	21/08/2002
42.	Mr. Mkude	Parish General Secretary	21/08/2002
43.	Mohamed S. Poromuka	Secretary – Teachers Trade Union-CWT Kilosa	21/08/2002
Iringa District Council			
44.	Gabriel Fuime	DED	22/08/2002
45.	P. M. Mashauri	District Treasurer	22/08/2002
46.	Juma Rashid Iddi	DPLO	22/08/2002
47.	Kasike	TASAF Coordinator at District	22/08/2002
48.	Henrik Lerdorf	Technical Advisor – MEMA	22/08/2002
49.	Onesmo Mtokoma	WEO, Ulanda ward	23/08/2002
50.	Aloyce Mgongola	Village chair – Kibebe in Ulanda ward	23/08/2002
51.	Romanus Sambala	VEO – Kibebe	23/08/2002
52.	Andrea Kimulika	Villager - Kibebe	23/08/2002
53.	Filipo Kung'unza	Villager - Kibebe	23/08/2002
54.	Felix Sambagi	Villager - Kibebe	23/08/2002
55.	Elias Malegesi	Villager - Kibebe	23/08/2002
56.	Anna Lunyungu	Villager - Kibebe	23/08/2002
57.	Konjeta Kung'unza	Villager - Kibebe	23/08/2002
58.	Alex Chatira	Villager - Kibebe	23/08/2002
59.	Ernest Kingunza	Villager - Kibebe	23/08/2002
60.	Charles Chatila	Villager - Kibebe	23/08/2002
61.	David Kigereso	Villager - Kibebe	23/08/2002
62.	Blandino Chatika	Villager - Kibebe	23/08/2002
63.	William Chotobi	Villager - Kibebe	23/08/2002
64.	Leonard B. Msenga	WEO – Irole ward	23/08/2002
65.	Elias P. Mfungwa	Councilor – Irole ward	23/08/2002
66.	Benedict Ngailo	Village chair, Mbigili village in Irole ward	23/08/2002
67.	Winibasi Kigula	Kitongoji chair-Mbigili kati	23/08/2002
68.	John Mkingule	Kitongoji chair, Ibulu	23/08/2002

NO	NAME		
69.	Lusali Mgaga	Kitongoji chair – Mkawaganga	23/08/2002
70.	Ignasi Kitwange	Kitongoji chair – Morogoro	23/08/2002
71.	Honorina Ngande	Village government – treasurer	23/08/2002
72.	Charles Mkiwa	Villager	23/08/2002
73.	Bernadeta Mwakisyombe	Agricultural Extension officer	23/08/2002
74.	F. B. Mpwehwe	District Agriculture and Livestock development Officer	24/08/2002
75.	Mwambugi	Acting District Education Officer	24/08/2002 26/08/2002
76.	Mary Mwalusamba	Acting DMO (District Nursing Officer)	24/08/2002
77.	Hidaya Bombu	Assistant secretary TALGWU (Account assistant)	24/08/2002
78.	Anna J. Msolla	District Vice Chairperson (Councilor)	24/08/2002
79.	O. Kasenga	Secretary of TUGHE (Nurse assistant)	26/08/2002
80.	Joseph Millinga	Secretary of CWT	26/08/2002
Bagamoyo District Council			
81.	Duncan Thabab	Acting DED (DPLO)	15/08/2002
82.	Bertold S. Mdyallo	DMMO	15/08/2002
83.		VEO- Magomeni village	15/08/2002
84.	Shabani Kisina	Chair – Magomeni village	15/08/2002
85.	Nkwama	District Treasurer	16/08/2002
86.		Hamlet Chairman – Iloma Ward	16/08/2002
Moshi District Council			
87.	Margareth Nyalile	DED	19/08/2002 20/08/2002
88.	Stalin Mwajeka	DPLO	19/08/2002
89.	Gudila Mahoho	DMMO	19/08/2002
90.	James Jorojik	District Treasurer	19/08/2002
91.	Paul Sambua	Chair – KIDEFU – a CBO	18/08/2002
92.	Peter Mshili	Village chair- Kirima juu village	18/08/2002
93.	Humphrey S. Kimath	WEO, Kimochi ward	19/08/2002
94.	Mary Assey	WEO, Mabogini ward	19/08/2002
95.	Abel Simon	Mabogini ward	19/08/2002
96.	Joseph Makoko	Acting VEO, Chekereni village	19/08/2002
97.	Peter Tichi	Village chair, Chekereni	19/08/2002
98.	Amedeus Rogers	Kitongoji secretary	19/08/2002
Mwanza City Council			
99.	Paul Baruti	City Director	22/08/2002
100.	Fredrick Ntakabanyula	CMMO	21/08/2002
101.	Magdalena Lwinda	Manpower assistant	21/08/2002
102.	David Mulongo	Acting City Economist	21/08/2002

NO	NAME		
			26/08/2002
103.	Lawrence Karakole	City Treasurer	21/08/2002
104.	Maria Hewa	Deputy City Mayor	22/08/2002
105.	Mariam Maftaha	Councilor- Special Seat	22/08/2002
106.	Christina Mashiku	WEO, Isimilo ward	22/08/2002
107.	Boniface Rutunsa	Chair, Miembeni	22/08/2002
108.	Abdu C. Salumu	Chair, Mashauri	22/08/2002
109.	Alfred John	Chair, Azimio	22/08/2002
110.	Natusi Magoli	Chair, Majengo mapya	22/08/2002
111.	Innocent Pastory Nyanda	WEO, Nyanda ward	22/08/2002
112.	Deo Mabula	Chair, Mtaa wa CCM	22/08/2002
113.	Salumu Masudi	Chair, Mtaa wa Sokoine	22/08/2002
114.	Joseph Baheve	Chair, Mtaa wa kati	22/08/2002
115.	Jonny Paul	Chair, Mtaa wa Muungano	22/08/2002
116.	Hamisi Massaka	City Planner	23/08/2002
117.	Henrik Sørensen	Technical advisor - SMWP	23/08/2002
118.	Sebastian Rushioke	Chair, Isimilo CBO	23/08/2002
119.	Samson Wilbroad	Member Isimilo CBO	23/08/2002
120.	Sulaid Mayanya	Member Isimilo CBO	23/08/2002
121.	Athumani Akamanga	Member Isimilo CBO	23/08/2002
122.	D. Oscar	Member Isimilo CBO	23/08/2002
123.	Gosbert Buzza	Member Ibungilo CBO	23/08/2002
124.	Lawrence Kaale	Member Ibungilo CBO	23/08/2002
125.	Fredrick Ndyanabo	Member Ibungilo CBO	23/08/2002
126.	Kaiza Karongo	Member Ibungilo CBO	23/08/2002
127.	Peter Yirrel	TBL Mwanza Branch	24/08/2002
128.	Dr. Ruvula	Bugando Hospital	25/08/2002