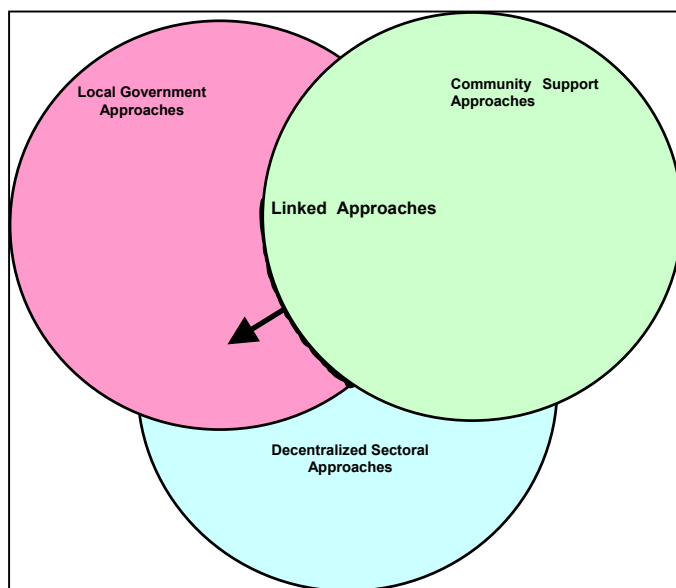


TANZANIA COUNTRY CASE STUDY OF LOCAL DEVELOPMENT PER TIDEMAND – DRAFT – SEPTEMBER 20 2005

1. INTRODUCTION

The Social Funds Team of the Social Protection Anchor at the World Bank is promoting a learning agenda that seeks to identify strategies for promoting a more



integrated approach to local development. A first step in this agenda has been the development of an analytical framework for Local Development¹. This case study on Tanzania is part of a wider range of international studies that seek to apply the analytical framework and analyse government attempts to achieve a more integrated approach to local development.

Three alternative approaches to local development—decentralized sectoral, local

government, and community support approaches—emphasize many of the same principles: empowerment of the poor and other marginalized groups, responsiveness to beneficiary demand, autonomy of local institutions associated with greater downward accountability, and enhancement of local capacities. Despite these shared principles it has often been difficult to integrate these approaches at the local level.

Although the three approaches all aim to provide public facilities and services at the local level, they organize their efforts differently. While sectoral approaches organize according to the functions to be performed or the services to be provided, local government approaches organize based upon the territorial jurisdiction under a legally autonomous authority. The basis of community support approaches is the social unit through which people organize, either traditionally or voluntarily, to make and act upon collective decisions. As a result of these fundamental differences, each approach has generated a distinct body of theory and practice relevant to supporting local development.

Tanzania represents an interesting case of an ongoing and thus incomplete transition from a failed centralized approach to development towards an integrated LD

¹ Linking Community Empowerment, Decentralized Governance, and Public Service Provision through a Local Development Framework, Human Development, Social Development, and Public Sector Management Networks
World Bank, March 2005

approach, with several simultaneous initiatives for local sectoral approaches, local government approaches (decentralisation by devolution) and community support approaches. The latter being pursued by the Tanzania Social Action Fund (TASAF) as well as several sector programmes at local government level including the Primary Education Development programme (PEDP).

The paper is divided into the following main parts.

1. Introduction,
2. An outline of the background to current efforts for integrating local development – a brief history of local government and development reforms,
3. The national and local context for local development
4. A discussion of the various approaches applied to local development: LG, Sectoral and community approaches,
5. A Summary conclusion regarding tensions and challenges for a more integrated approach to LD in Tanzania.

2. BACKGROUND TO INTEGRATING LOCAL DEVELOPMENT

Tanzania has for the last ten years embarked on a range of reforms and development initiatives, which have led to substantial changes in local development practices. Most notably this has been the reform of the local government system that has occurred as part of wider policy reforms towards economic and political liberalisation.

The significance of current reforms and initiatives for local development has to be understood against the first 20 years of independence, where local development approaches for long were characterised by centrally driven attempts of modernisation and socialism.

Tanganyika gained independence in December 1961 with Nyerere as head of a Parliament where TANU controlled all but one seat. The subsequent post-colonial history of Tanzania can be divided into three main periods according to its leadership and broad policies.

- The Nyerere period 1961- 1985, which focused on political and social nation building and pursuit of socialist policies,
- The Mwinyi period 1985-1995, where market reforms were introduced and
- The Mkapa period 1995-2005, where a more ambitious and consistent reform agenda has been pursued.

Table 1 Key Historical Events

Year	Event
1961	Independence of Tanganyika, with Julius Nyerere as Prime Minister
1962	Republican Constitution – Nyerere President with far reaching powers
1963	Zanzibar becomes independent
1964	Zanzibar Revolution - Tanganyika and Zanzibar merge to become Tanzania,
1965	One party state declared
1967	Arusha Declaration (socialism and self reliance)
1967	Socialism and Rural Development Policy (villagisation policy started)
1972	Abolishment of rural Local Governments
1975	Villages and Ujamaa villages Act
1982	Re-introduction of rural Local Governments
1985	Nyerere retires and is replaced by the President of Zanzibar, Ali Mwinyi.
1992	Amendment of the Constitution to allow multi party politics
1995	Benjamin Mkapa elected President in Tanzania's first multiparty election
1996	Local Government Reform Agenda
1997	Regional Administration Act – curtails powers of the Regional Administration and devolve authority to local Governments
1999	Julius Nyerere dies
2000	Mkapa elected for a second term

It is now widely recognised that the Nyerere regime, while successful in building a politically stable, peaceful and coherent nation, then its socialist policies proved unproductive. At national level, the most momentous changes were the declaration of the one-party state and socialist policy, which included nationalisation of e.g. large-scale farms. At the local level very significant changes were attempted for transformation of the rural economy and institutions. This included immediately after independence an abolishment of the system of salaried chiefs (used by the British colonial administration), establishment of local party branches, temporary abolishment of the elected local governments (1972-1982), a policy for forced² villagisation and establishment of alternative institutions for popular

participation – the village governments. Several of these policies proved rather unproductive and were gradually changed. From the mid nineties the policy shift was almost complete.

The recent history of local governments in Tanzania can thus be summarised as:

- a. 1972 – *Deconcentration and abolishment of local governments;*
- b. 1976-1982 *Reintroduction of local governments;*
- c. 1994 – *the second wave of devolution – Local Government Reform Agenda*

1972 – deconcentration and abolishment of local governments

In May 1972 the government published its “*policy of decentralisation*”. The recommended new structures were based on strengthened *deconcentrated* administrations at regional and district levels. Elected local governments had no role and were abolished³. The reforms aimed at rationalisation of some hitherto duplicate structures at district level and strengthened the regions substantially by transferring

² The extent to which the villagisation was coercive changed over time. It is generally agreed that the villagisation when declared in 1969 was a voluntary exercise, but that this changed from 1973 where various “operations” were launched to drive rapid implementation of the policy.

³ June 30 1972 rural local governments were abolished and urban councils exactly one year later.

very senior central government staff members and conferring “ministerial status” upon regional commissioners.

Consultative forums were established at regional and district level – however, without any direct down-wards accountability, as the institutions were dominated by central government and party appointed members.

Rural development featured particularly high on the government’s agenda in this period. *Ujamaa* or villagisation was a key component for the modernisation of the rural areas. Legislation for village-level assemblies was passed in 1975 and the concept of “village government” introduced and later carried over to local government legislation passed in the 1980’s.

Reintroduction of Local Governments, 1976-1982

The abolishment of urban local authorities was relatively short. In particular, the new structures proved ineffective for service delivery in urban areas and, not least, a cholera crisis led to relative fast reestablishment of the urban local governments as a policy decision was made to that effect in 1976 and an interim Act passed in 1978. The re-introduced urban local authorities had less autonomy than the old, as the Region held substantial influence and as the local revenue raising powers were rather curtailed. An Urban Development Policy was passed in 1980 for strengthening urban local authorities.

CCM⁴ included the reintroduction of local governments more generally in their 1980 election manifesto, and in 1982 new legislation was passed that introduced a comprehensive system of local governments at District and Village level in rural areas and at Municipal and City level in urban areas. Elected councils were empowered to enact by-laws, collect revenues, determine local budgets and plans, etc. These structures were given direct responsibility for service delivery in the areas of primary education, primary health, local water supply, local roads, and agriculture extension. In urban areas, they also became responsible for urban services, such as solid waste removal and street lighting. However, strong regional administrations remained, and they undertook a large number of development activities directly – in collaboration, but not necessarily through, LGAs and controlled most of the local funding. Thus, while democratic local governments were introduced, they remained with no substantial resources or effective service mandates. Local administrations remained largely as deconcentrated structures at the regional level.

The Second wave of Devolution- LG Agenda, 1996 –

The system of local government in Tanzania introduced in 1982 is legally not very different from what exists today. However, initially LGAs were not effectively the primary agents for implementation of the supposed service delivery functions. A large number of capital investments continued to be managed through strong regional administrations, and the financial and human resource bases of the LGAs were very weak.

⁴ Chama Cha Mapinduzi (the revolutionary party) – at that time the only legal political party.

The system was in the early 1990s recognised as in need of further reform. This has been referred to as the “*second wave of decentralisation*”⁵, which began as an element of the Civil Service Reform Programme (CSRP) initiated in 1994⁶.

CCM included in its Election Manifesto of 1995 the promise of a substantive local government reform programme. Interestingly, this took place after the first multiparty elections had been held in 1994 at local government level where several seats (although a minority) of new councillors went to opposition parties.

The decisive step towards further reform of the local government and intergovernmental systems was taken in June 1996, when the Prime Minister announced the government’s decision to restructure and downsize regional administration with the objective of making local government more efficient and effective.⁷ The vision for the future local government system was formulated and endorsed at a national conference, “*Towards a Shared Vision for Local Government in Tanzania*”, held in May 1996.

The most immediate changes of the reforms initiated in 1996 were found at regional level, where substantive retrenchments were undertaken and a substantial number of staff transferred to local government authorities. The changes were reflected in the 1997 Regional Act. The Regions were no longer to play a major role in implementation of capital projects and direct delivery of services, but rather to facilitate and guide local authorities in doing so.

The wider policy intentions were outlined in the “Policy Paper on Local Government Reform” of October 1998, which in rather great detail outlines the vision of a future reformed public service. The paper spells out how decentralisation of government will include four main policy areas⁸:

- A. Political devolution is devolution of powers and the setting of the rules for councils and committees, the chairpersons, etc. Political decentralisation will include the integration of previously centralised or deconcentrated service sectors into a holistic local government system, installing councils as the most important local political bodies within its jurisdiction. Political decentralisation implies the creation of real multi-functional governments at the local level within national legislation.
- B. Financial decentralisation is based on the definition of principles of financial discretionary powers of local councils, i.e. powers to levy taxes and the obligation of central government to supply local governments with adequate unconditional grants and other forms of grants. The principle also allows local councils to pass

⁵ United Republic of Tanzania and the World Bank: Decentralisation Sector Work, May 2001 (Report No: 22048 TA).

⁶ “*The Local Government Reform Agenda, 1996-2000*”, is a comprehensive policy document on local government reform and it summarizes the vision for Local Government reform in Tanzania. It was presented in October 1996 as a Local Government Reform Component of the CSRP.

⁷ *Prime Minister’s Budget*, June 28, 1996, and *Prime Minister’s Circular*, July 1996, as quoted in the “*Local Government Reform Agenda 1996-2000*”.

⁸ As summarised in the executive summary of the Policy on the LG Reform (p. v-v1).

their own budgets reflecting their own priorities, as well as mandatory expenditure required for attainment of national standards.

- C. Administrative decentralisation: this principle involves the de-linking of local authority staff from their respective ministries and procedures for establishment of a local payroll. Local governments will thus have and recruit their own personnel, organised in a way decided by the respective councils in order to improve service delivery. Administrative decentralisation makes local government staff accountable to local councils.
- D. Changed central-local relations: the role of central government vis-à-vis local councils will be changed into a system of inter-governmental relations with central government having the over-riding powers within the framework of the Constitution. Line ministries will change their role and functions into becoming: 1) policy making bodies, 2) supportive and capacity building bodies, 3) monitoring and quality assurance bodies within the local government legislation framework and 4) regulating bodies (legal control and audit). The Minister responsible for local government will coordinate central-local relations and, in particular, all initiatives from sectoral matters to matters relating to local governments.

3. CONTEXT OF LOCAL DEVELOPMENT

3.1 National Policy Context

The broad national policies for local development are foremost set by the Local Government Reform Policy, but is also influenced by several other on-going reform programmes (within specific sectors or as various general governance reforms) – however, several government officials complains about how difficult it is to get an overview and the danger of reform overload is significant and also an explanatory factor for the pursuit of different local development approaches⁹.

For the purpose of this paper, it is in particular important to note the transformation of the economy towards a market economy, the introduction of multiparty democracy since 1994 and a corresponding enhanced donor support that has enabled inter alia a significant increase in public sector spending for social sector service delivery at local levels. Two specific features will be further explored below: (1) the until recently rather slow progress of the local government reforms and (2) the very high level of donor dependency – in particular for local development initiatives – and predominant project modality (rather than mainstreamed government modalities) for work at local level. .

⁹ See Therkildsen 2001 for an academic analysis of the problems regarding sector and reform coordination in a “poor and aid dependent economy”. See also URT, Vice presidents Office April 2005: National Strategy for Growth and Reduction of Poverty, it mentions on pp 25 mentions some 22 different reforms (without listing all sector programmes).

Slow progress on LG reforms

After some initial headway culminating in the amendment of the LG Act 1999-2000, real reform progress was rather limited until 2004. Delays can be explained by a combination of lack of proper technical guidance and political willingness¹⁰. Some moderate achievements were made in capacity building of the LGAs, but the major ambitions of the reform policy regarding devolution of finances and human resources to LGAs did not really materialise 1998-2003; for instance the 2000 Regulations of block grants and devolved HR management was never implemented¹¹. Only from 2004 was some progress made on fiscal devolution as the GoT started to introduce a formula based allocation of recurrent grants to LGAs, which will lead to a more equitable distribution of resources and also in principle a higher degree of local budget autonomy.

Donor dependency and predominance of projects for local development

The development budget remained largely delivered at the local level through various projects rather than through government transfers or from LGAs own source revenue.

The GoT maintains two separate budgets: the recurrent budget and the development budget. While the recurrent budget primarily is funded from GoT own revenue, then the development budget is primarily donor funded (85% for the last three years)¹². A great deal of donor support is not captured by GoT statistics. Out of the total Development Budget captured by GoT of 720 billion only some 5 billion were until recently transferred as an official local government development grant transfer¹³.

From FY 2005/06 a much larger share (some 50 billion Tshs annually) will be transferred through a block grant for LGAs: the Local Government Capital Development Grant (LGCDG).

It was realised that the previous grant transfer to LGAs did not result in very participatory planning, transparent use or local accountability and the LGCDG is therefore only given to LGAs that fulfil a range of basic minimum conditions regarding financial management, transparency and accountability. GoT has stated that the long term vision for development funding at LGA level is that all streams of development funding (projects and sector grants) over time should be integrated into the LGCDG system.

3.2 Local Context

Although the Village Governments were introduced from the 1975 and since 19982 have been part of a hierarchy of democratic local governments, then they were never really made to work as autonomous LG institutions.

¹⁰ See the joint Government – Donor LGRP Review 2001 and 2004.

¹¹ See the joint Government – Donor LGRP Review 2001 and 2004.

¹² GoT 2003: Public Expenditure Review 2003 of the Development Budget. The following statistics is primarily based on this report unless otherwise indicated.

¹³ For analysis of the development budget at the local level see e.g. PricewaterhouseCoopers 2003.

The formal structure is as follows:

All adults within the village constitute The Village Assembly – the highest level of governance of the village. Within the Village several sub villages (*Vitongoji* in plural – *Kitongoji* in singular) are established and each of them elect a chairman. The Village assembly elect a government - the Village Council that shall consist of not less than 15 and not more than 25 members;¹⁴ as follows:

- (a) A chairman to be elected by the Village Assembly;
- (b) The chairmen of all the *Vitongoji* within the village;
- (c) Such other members to be elected by the Village Assembly of whom not less than one fourth of the total of all the members of the Village Council shall be women. (LG Act Section 56 (1) of 8/82)

It is notably that the Village is formally established within the Tanzanian LG legislation as fully-fledged local government that can plan, budget, collect some revenue, pass by laws etc. In this sense the Tanzanian Village Governments differ substantially from similar sub-district structures in other countries such as Uganda (villages/LC1 Councils), Ethiopia (kebele), Zimbabwe (VIDCOs) where these village structures have no formal status as autonomous local governments but merely are local administrative structures.

Box: Legal Landmarks for Village Governance¹⁵

- 1975:** (a) Legal recognition and registration of villages with defined boundaries;
(b) Establishment of the organs of village administration; and
(c) Conferment of corporate status on the Village Council.
- 1982:** (a) Village Assembly as supreme policy-making body;
(b) Vesting of executive power in the Village Council; and
(c) Village Council may make by-laws.
- 1992/5:** (a) Villages divided into *vitongoji*;
(b) Residents elect *Kitongoji* chairman;
(c) *Vitongoji* chairmen *ex officio* members of Village Council; and
(d) Literacy, tax clearance and party affiliation additional qualifications for election.

However, in practice, the village autonomy and functionality is severely constrained by the lack of personnel and finances. VGs do not really have their own staff (the local Village Executive Officer and extension workers are employees of the District and report upwards – not towards the elected Village council) and the only regular local revenue is a small share of local district collections that according to administrative circulars should be retained at LG level. In reality this circular was

¹⁴ Notwithstanding that formulation, experience from village visits indicate all villages seem to have taken it for granted that the Village Government is composed of 25 members.

¹⁵ Shivji et al 2003.

only very partially adhered to and the retained local taxes mainly used for payment of local tax collectors and other administrative issues (NCG 2003).

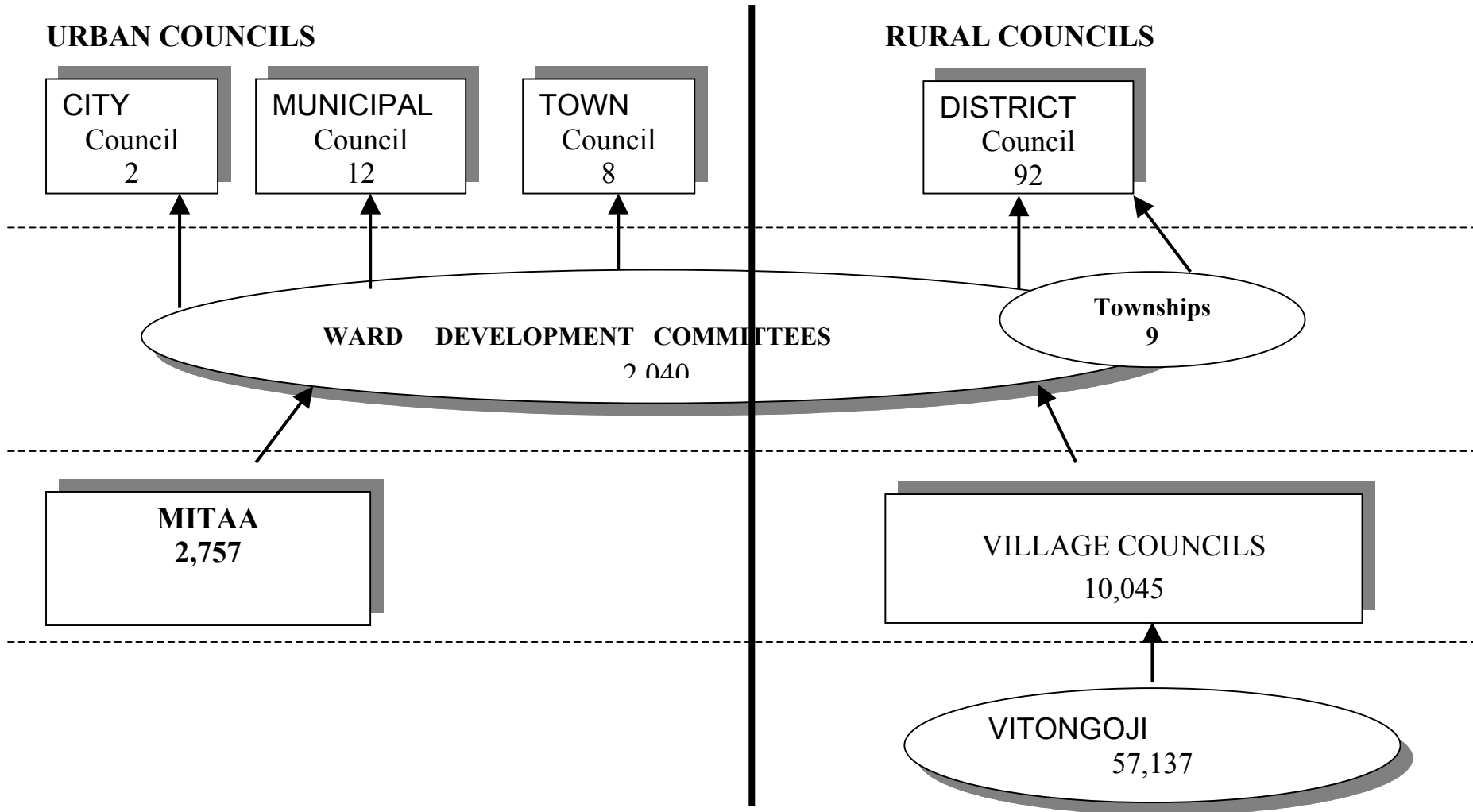
The extent to which that village governments keep proper records and books of accounts has also recently been established as very poor (PwC 2003). The trust in the local government system, and in particular the proper use of locally collected taxes is low. Tax collection is not associated with service delivery and instead several purpose specific collections are locally undertaken (for the local school, the water supply system etc). The distrust of local governments is part of a wider problem regarding local distrust in failed local institutional arrangements, - not least the bitter experiences many farmers have had with cooperatives that often failed to pay for their crops.

A particular issue is the role of the party at village level. Under the one party system the party and local government structure was almost one. At village level this often manifested itself by having a joint party (CCM) office building and village government office building. The Eighth Constitutional Amendment (Act No. 4 of 1992) introduced the multiparty political system in Tanzania. This entailed a number of changes in the system of local government. Among these were the election of LG councillors and Village Government along party lines and the introduction of the lower level tiers – the *Kitongoji*. The *Kitongoji* chairman is often seen as a replacement of the CCM ten-cell leader system (Shivji 2003). In view of the general dominance of the CCM party on Tanzania Mainland as well as often rather conflictive relationships between the parties, then the insistence in law upon party membership for Village Council and *Vitongoji* is seen to limit local choice as independent candidates often would prove more sensitive to local issues (Shivji 2003), however this recommendation by the consultants was not adopted by Government¹⁶.

Thus while the Village Government is a promising institution for local participatory governance, then this has in practice not yet been achieved since financial resources and some governance issues remain to resolved. Figure 1 below gives an overview of the layers of local governments in both rural and urban areas – it is important to note that in the rural areas both Districts and Villages are in law recognised as local governments (can pass bylaws, budgets etc and other policy decisions), while other layers are of an administrative nature. The District Councils are relative big local governments with an average population of more than 300,000 persons and average area of 9000 square kilometres. Some 65% of all public servants in Tanzania are today formally employed by these LGAs. The Village Governments are on the other hand very small entities with average populations of less than 3000 persons (average areas unknown), which is so small that it cannot sustain nationwide deployment of any technical staff (beyond a general administrator the Village Executive Officer). The wards have a more appropriate size for lower local governments (some 15,000 persons), but they are only constituted as “administrative structures” although recent amendments of the law in 1999 introduced Ward development committees chaired by the elected district councillor. The *Vitongoji* are merely a kind of neighbourhood committees with approximate average populations of some 500 persons.

¹⁶ Shivji and his team made some 50 recommendations – the majority of which were approved by Government and reflected in amended laws and regulations, Shivji 2003 p.106.

FIG 1: Local Governments and Administrative Units: Layers and Numbers – Tanzania Mainland (from Steffensen and Tidemand 2004)



4. APPROACH TO LOCAL DEVELOPMENT

4.1 Overall Strategy for Local development

While the LGR Policy outlines a fairly clear picture of the Government vision for a reform of the higher-level local governments (districts and municipalities), it is less clear what is the long-term vision for the lower level local governments – this in spite of the fact that high ranking politicians, including the Hon Ministers of Local Government often have referred to the importance of village local governments. In the rural areas the Village Governments are legally established as fully-fledged LGs and their size should allow for a high degree of direct participation in planning and implementation of village plans.

The table below summarise the key features of the three main operational modalities for local development – and summarise briefly the trends towards convergence in Tanzania today.

	Decentralized Sectoral approach	Local Government Approach	Community Support Approach
Principle of organization	Function	Territory	Social unit
Strategic orientation	A hierarchy of specialized organizations to reach local level for production of services and achievement of mandated policy goals	Transfer policymaking and fiscal powers to democratically elected local governments that provide wide range of services within their jurisdiction	Empower communities to decide, organize, and act in their own interests
Main operational method	Central government ministries finance service delivery via deconcentrated sectoral departments, specialized autonomous agencies, and service delivery units	Intergovernmental fiscal arrangements provide resources, local government political institutions provide downward accountability, and LG administrative departments deliver services	Channel resources (funding and capacity building) directly to community-based organizations that provide their own infrastructure and services.
Current Practice In Tanzania	Deconcentrated sectoral departments have since the LGRP largely been integrated into LGA structures. In several sector programmes modalities have been established for direct support to community (users of sector services)	Official Policy for LG Reform since 1996. Only from 2004 progress on fiscal decentralisation. Main emphasis on the higher level of local governments – yet no significant LG reform at village level. Devolution to Village Local Governments a long-term goal.	In addition to TASAF also to some extent adopted by sector and local governments – e.g. through PEDP and DADP.

The early work by TASAF demonstrated that communities – given the right kind of support – could handle most tasks related to implementation of community projects. Procurement, contract management and general oversight. It is generally recognised that such direct community implementation is cost effective, but how to implement it effectively on a larger scale fully mainstreamed within LG structures without the substantial parallel project support structures remains a challenge.

The LGRP has emphasised work in support of the higher level local governments, whereas several of the sector programmes in various ways have sought to be integrated within the LG structures generally just as sectors also have pursued various ways of working directly with (sector specific) user committees at community level. The LGRP has recently (2005) developed improved procedures for simple financial management at village level and Government plan from July 2005 to transfer 50% of the General Purpose Grant (GPG) to villages¹⁷. Thus in summary, the various modalities are gradually converging towards a common strategy – a convergence that still remains to be completed.

4.2 Main Characteristics with current LD Approaches

The three main conventional approaches for LD (Sectoral, LG and Community support) have all been applied, but are increasingly converging:

Sectoral Approaches to local development are increasingly integrated into LG structures. Since the reforms were initiated in the mid-nineties all Sectoral staff have in principle been transferred to the LGAs. However, some tension still remains between some sectors and the LG reforms. The Sectoral institutional arrangements are occasionally in some conflict with LGA structures. The water Boards for instance are only really accountable to the Minister responsible for Water with no real accountability towards the LGAs. However, the similar structures for health refer to LGAs, thus it is not an universal problem and compared to other countries (e.g. Kenya), the sectors are increasingly been integrated into LGAs. Funds for development within the sectors are still primarily provided through various project modalities rather than through GOT structures. The single biggest sector programme is the Primary Education Development Programme (PEDP) that inter alia provides development funding for classroom construction. Rather than using normal LG tender and procurement methods, it was decided to develop a mechanism for direct transfers via the LGAs to the school committees. Other sectors have pursued similar approach. Within agriculture for instance funds have as a government grant been transferred to LGAs for district Agricultural Development Plans (DADPs) with instructions to LGAs that a minimum of 80% of the grant should be transferred to various community organisations (e.g. livestock holders association managing a cattle dip). However, PEDP is by far the biggest sector transfer to LGAs and in this paper we will focus on this.

Local Government Approaches: The implementation of the LGRP has until this year focused entirely on legal reforms, systems development and capacity building of LGAs. No modality was introduced until this year with the LGCDG for financing of development expenditures through LGAs. LGAS own revenue has in generally been spent on various recurrent expenses. A very small

¹⁷ The GPG was originally introduced as compensation to LGAs for lost revenue after the abolishment of “nuisance taxes”. The guidelines (PO-RALG 2005) indicate that the transfer to villages/mtaa either should be made as direct transfers or as indicative planning figures. The funds can be used for general o&m, as counterpart funding to eg TASAF II or other development purposes.

grant (generally less than 5 million USD annually) was transferred for capital development at LGA level. The only source for development expenditure at LGA level has until recently been various area based programmes that provide discretionary development funding to LGAs in accordance with LGA planning, budget and procurement regulations. From 2004 a discretionary development grant was introduced to the LGAs on Tanzania mainland – the Local Government Capital Grant System (LGCDG).

Community Support Approaches: The **Tanzania Social Action Fund (TASAF)** has since 1999 operated in 40 districts (LGAs) on Tanzania Mainland as well on Zanzibar. The Community Development Initiatives under TASAF provides direct funding to communities for subprojects across a range of sectors. The communities are responsible for procurement and project management, but supported by district teams. No doubt inspired by TASAF several sectors have also adopted community support approaches - in particular the education sector where direct funding has been provided to school committees under PEDP for classroom construction.

The introduction of TASAF in 1999 should be seen as a response to the demand for some immediate “results on the ground” while awaiting the outcome of the many reforms of the public sector, which in a longer term perspective would result in improved local service delivery by the LGAs and normal government procedures. In some ways TASAF was considered as a “pilot”, thus in speeches by President Mkapa¹⁸ mentioning is often made to the need for “up scaling” and (in spite of its limited size) TASAF was used as evidence for the Government concerns regarding poverty alleviation, participatory democracy and poverty – while many ordinary people might have been wondering how the many reforms of the public sector were to benefit them in practical terms.

The institutional arrangements for management of TASAF

TASAF has since 1999 worked at the local level through the local government structures, but only TASAF II (approved in 2004) explicitly aims at supporting the local government reforms. TASAF I (1999-2004) had some particularities that ran counter to the efforts of decentralisation by devolution. Both TASAF and the LGRP were implemented within the Presidents Office, with the LGRP operating under the Minister of State responsible for Local Government and TASAF under the Vice-Presidents Office. However, the key differences occurred at district and community levels where at district level a specific TASAF District Steering Committee was established chaired by the presidentially appointed District Commissioners rather than the elected chairman of the district council and thus constituted a parallel planning and budget authority to the district council¹⁹. In interviews with TASAF (and district staff) this was justified as a counterbalance to “local politics” that otherwise was considered to undermine rational technical criteria and poverty targeting. A more critical view of this approach would be that central government politicians (through CCM loyal District Commissioners) wished to control local development rather than the newly multi-party political districts councils – some of which were controlled by opposition parties.

At a technical level TASAF introduced a system with various “project staff” at district level including TASAF accountants directly employed by the project to ensure staff commitment and proper accountability in a situation where there was still widespread scepticism regarding the capabilities of the recently reformed LGAs. Some criticism has been raised as to whether this

¹⁸ See e.g. Mkapa 2003.

¹⁹ This is really the main issue from a local governance perspective – something overlooked in many discussions of TASAF (e.g. Brathen 2004) but was resolved by the government during formulation of TASAF II.

undermined sustainability of interventions, but the general assessment is that the chosen approach by and large was appropriate for the period²⁰.

LGRP and TASAF Support to “Communities” and Village Governments

The LGRP emphasised from its onset in 1999 mainly district level capacity building and paid very limited emphasis to village level development. Only from 2004 the LGCDG system was introduced which brought development funding to both districts and lower level local governments. Up to 2004 all development funding for rural LGAs came from various (mainly area based) donor-funded programmes that to various degrees sought to integrate into LG regulations and procedures. For work at community level this in practice meant that local level PRA exercises were conducted to identify village priorities but local level implementation was (if following LG procurement regulations) done by tendering out works through the district tender boards rather than devolution of procurement to village governments or “communities”.

TASAF targeted from the beginning “communities” which in rural areas was broadly synonymous with the Village Governments. However, the entry point was not the elected Village Council, existing Village Government plans, budgets or operating procedures, but rather the entire population of the Village (the Village Assembly) that by district teams were facilitated through PRA exercises to prepare local priorities for support. Implementation of TASAF projects was decentralised to elected project specific committees that would e.g. procure various locally available materials and be in charge of construction activities. The elected Village Council had a vague oversight function just as it played a role in mobilising the Village Assembly and generally interlinking between the district team and project committee.

In interviews with TASAF and district staff the rationale for “bypassing” the elected Village Councils was foremost the concerns about “local elite capture” if the Village Council was used. The reasons why a PRA facilitated meeting at village level would lead to the same assembly electing a substantively more accountable “project committee” than the Village Council were not clearly stated although some reference were made to the elements of party politics in Village Council elections and thus confirms the concerns raised by Professor Shivji (discussed in section 3.2) regarding the problems of insisting on partisan village government candidates. During TASAF II it is proposed to have a more clearly defined role of the Village Government in monitoring activities and a percentage of funding is earmarked for that purpose. The operation details are still to be worked out.

LGCDG System and the lack of Fiscal Decentralisation to Villages

As discussed in section 3.1, from 2004 the government introduced with assistance from the WB and donors a system for devolution of development funding to LGAs – a fiscal transfer to LGAs for development funding according to LGAs own priorities. The grant of approximately 50 bn Tshs annually is distributed among LGAs according to a formula (population, poverty index and land area) but in order to instil fiscal discipline and enforce adherence to good governance at LGA level, only those districts that fulfil basic minimum conditions (such as reasonable audits, quality of development planning etc)²¹. During the formulation of the system it was discussed whether it would be possible not only to share budgets among districts according to formula, but also provide a formula based budget allocations to lower local governments – in particular villages. However, with an annual budget of 50bn Tshs and definite expenditure needs at district level it was

²⁰ For independent comment see Brathen 2004.

²¹ For details see the LGCDG assessment manual at www.poralg.tz.or

considered unwise to fragment resource allocation further. If for instance 50% of funding were to be shared among the more than 10,000 villages on an annual basis it would translate into some 2,500 USD only per village per year, which would not allow for any significant capital investments²². Another concern was the question of financial management capacity at village level which was considered weak – not least the associated district and central government oversight functions needed for appropriate audits of more than 10,000 VG accounts on an annual basis. On the other hand the design report by PwC realised that efficiency gains could be made by having certain financial management issues, including procurement decentralised to village governments for simple small infrastructures such as classroom construction. The report recommended that further work was needed to facilitate fiscal decentralisation to villages – including revision of LG procurement regulations²³.

The LGCDG system as implemented from 2004 thus does not yet have any provision for neither budget allocations nor transfers to village governments. However, what was put in place was a system whereby each ward on an annual basis would be allocated a so-called Indicative Planning figure (IPF) – 50% of the entire district allocation – whereby the villages within a specific ward would know what would be the minimum entitlements for village and ward projects any given year. Thus their planning and budget exercise could be carried out within a hard budget constraints which otherwise had been missing. In previous years this led to “wish list” type of village planning without any hard prioritisation at local level. Budget decisions would then always be made by the district council – or in the case of TASAF by the district steering committee.

Table 2: Summary of key characteristics of LD approaches

	Sector Approach (PEDP)	Community Support Approach (TASAF)	Local Government Approach (LGCDG)
Planning/ community needs identification	Class room construction is a predetermined need (by the central government)	Facilitation by PRA techniques for identification of community priorities by special district team.	Partly through elected councillors and partly through a facilitated PRA type of planning (O&OD).
Resource allocations	The annual allocations to districts are made on objective criteria: the gap between national standards and existing number of classrooms. A fixed allocation is made for each classroom.	In principle a formula based allocation to each district. This was not adhered to during TASAF I as districts that progressed well with planning and implementation received more than others.	A formula based allocation to all district that meet minimum condition. For MTEF planning all districts are provided with indicative budget figures three years ahead.
District access conditions	No general access conditions – but requirement to adhere to general PEDP guidelines on continuous basis	ITASAF I: No general access conditions – but requirement to adhere to general TASAF guidelines on continuous basis. Under TASAF II same access conditions as for LGCDG.	Strict access conditions (mainly regarding LGA financial management, quality of audit etc) to be fulfilled prior to grant allocations.
Budget approval	Centrally determined	During TASAF I, the budgets were approved by a District Steering Committee.	The elected district council approves the budget.

²² See the design report (Volume II) by PricewaterhouseCoopers 2003 for details.

²³ PwC 2003 op cit page 64.

	Sector Approach (PEDP)	Community Support Approach (TASAF)	Local Government Approach (LGCDG)
(district)		Steering Committee chaired by the presidentially appointed District Commissioner. During TASAF II it is decided to have budgets approved by the Council.	
Sub-district budget approval	n.a. for capital investments, but for recurrent school budgets, each school committee prepares plan and budget.	During TASF II it is in principle attempted to have “budget approval” below 5,000 US\$ done at village level, but the exact modalities are yet to be determined.	An indicative planning figure is announced at ward level – in order to have a basic entitlement ⁷ hard budget constraint for village, mitaa and ward level planning.
Fund transfers	Via LGAs direct to the school committees.	Via specific TASAF accounts at district level directly to the Community Committees.	Transfers to the higher level LGAs (districts and municipalities); no arrangement for transfers below district level.
Procurement and contract management	By the School Committee	By the elected Community Committee	Primarily contracted out through district tender boards. Yet no well established procedures for community/village contracting.
Operation and maintenance	In principle LGA responsibility. Recurrent financing now mainly provided as block grant funding based on children in school going age.	In principle LGA responsibility. However, LGA own revenue dwindling and staff allocations still to a large degree centrally controlled.	In principle LGA responsibility. However, LGA own revenue dwindling and staff allocations still to a large degree centrally controlled.

The scale of operations

The total Tanzanian development budget has over the previous years been approximately 700 million USD annually. The level of funding that over the years have been provided to LGAs through TASAF or ABPs for discretionary development funding at the local levels has been very moderate in comparison with the overall Tanzanian development budget.

The main sources of funding have been various sector specific project-funding modalities and PEDP remain the largest source of development funding for LGAs. The recent introduction of the LGCDG provides for the future main modality of development funding at LGA level and with a national TASAF substantial discretionary development funding will in principle be available to all LGAs.

Table 3: Local development funding indicative budgets

	Number of LGA	Years	Annual capital funding Million USD
TASAF I	40 + Zanzibar	1999-2005	11
PEDP	117 ²⁴	2002-2005	50
Area based support to LGAs ²⁵	38	Some have been ongoing for more than 20 years	15
GoT capital grant transfers	117	Several years – some without actual transfers if GoT cash problems.	0-4
LGCDG	117	Starting FY05/06	45
TASAF II	117 + Zanzibar	2005 - 2009	30

Table 4: TASAF Supported Projects 1999-2004²⁶

Sector	CDI Sub-projects	PWP sub-projects	Total Sub-projects
Health	273		273
Water	162	41	203
Education	633		633
Economic infrastructure	10	19	29
Roads		205	205
Environmental protection		29	29
Irrigation		11	11
Total (numbers)	1338	305	1383
Total expenditures (million US\$)	37	14	51
Average annual expenditures	7	3	10
Average annual exp per district			250,000 US\$
Consultancies, operating costs and procurement (million US\$)			16

²⁴ 117 is the current number of LGAs on the mainland, however a number of LGAs have been subdivided and from next FY 123 will be fully operational, the number is further set to increase especially as a number of town councils are being established.

²⁵ Several different area based programmes supported LGAs with discretionary development funding throughout the 1990s funded by Dutch Embassy, Irish Embassy, Finida, DfID and UNCDF/UNDP among others. The 5 mentioned programmes were jointly analysed (Tidemand 2003: Area Based Programme Support to Local Government Reform in Tanzania, An Overview of Five Major Programmes).

²⁶ TASAF Progress Report – accumulated progress as per March 2005

Table 5: DRDP % relative spending on sectors/departments 1997-2002²⁷

Sector/department	1997	1998	1999	2000	2001	2002
Agriculture, livestock & extension services	10.5	9.3	8.8	8.3	6.5	7.5
Natural resources & lands management	4.4	5.3	6.4	5.5	4.9	5.3
Trade & industries	0.1	0.6	1.3	0.8	1.1	1.6
Co-operatives	1.2	1.7	1.0	0.4	0.3	0.5
Education	27.7	18.1	20.5	23.7	32.7	32.1
Health	8.9	8.0	7.4	8.2	6.2	7.0
Water	9.4	11.3	9.2	11.7	13.9	7.9
Works, transport & communication	22.6	28.2	24.6	21.6	13.9	14.8
Community development	2.6	3.0	2.2	2.9	1.4	3.2
Finance, planning, administration & personnel	12.5	14.5	18.6	16.9	19.0	20.1
Average annual expenditures per district (14 districts) (thousand USD)	ni	1,220	1,400	ni	ni	1,100

Table 4 and 5 gives an overview of how the discretionary funding provided by TASAF and a major ABP (Dutch funded) has been spent across sectors. The pattern is fairly similar: education (class rooms) is the single most popular expenditure. Other social sector expenditure and roads work also consumes a big share of expenditures. In summary it can be concluded that the same type of projects arise from the otherwise different planning interventions.

Table 6 below presents the achievements of the PEDP classroom construction programme over the last three years.

Table 6: PEDP Classroom Construction 2002 - 2004

Year	Target	Actual	%
2001/2002	13,868	8,817	63.6
2002/2003	13,396	10,771	80.4
2003/2004	14,203	10,334	72.8
Total	41,467	29,922	72.2

Source: URT: 2004b, 27.

The Table illustrates the challenge of scale. With national targets of some 14,000 class rooms annually; the contributions from ABPs or TASAF (633 class room construction projects over 3 years) appear as very modest.

Key Experiences from current LD approaches

In spite of several years of implementation of different approaches to local development, no systematic and comparative stocktaking has ever been completed. Several separate reviews have been undertaken of PEDP (URT 2001-04) just as separate reviews have been undertaken of most

²⁷ Government of Netherlands and GoT 2004 – summary of various tables in evaluation report pages 69-70.

ABPs. A synthesis of ABP experiences was prepared in 2003. No complete evaluation has to date been undertaken of TASAF.

It is nevertheless possible to draw some broad conclusions of experiences to date:

1. It has clearly been demonstrated that direct community implementation of certain types of projects (small scale community infrastructures, such as class rooms) more cost effectively can be undertaken through community contracting than normal LGA procedures whereby the work is tendered out to contractors by the district tender boards and supervised by district staff rather than communities themselves. No systematic evaluation has been undertaken, but costs of classrooms implemented by contractors awarded by district tender boards have typically been more than twice the amounts of TASAF and even more expensive than PEDP supported classrooms²⁸.
2. Different approaches have been applied by TASAF and PEDP in classroom construction although both have provided funding directly to community organisations. It appears as if the quality of work under TASAF is superior to PEDP funded construction, but the direct cost of TASAF is also substantially higher²⁹. This may be explained by better facilitation of supervision through TASAF rather than intrinsic differences in using sector specific versus non sector specific community committees as the entry point.
3. The sustainability and effective use of the investments may depend on the initial planning and implementation procedures. However, there is no evidence to that effect, that specific approaches lead to e.g. better-managed and used schools.
4. Large scale funding for development expenditures such as PEDP through the LGA structures has led to some leakages, but not more than 5% for class room construction³⁰, however the modalities for direct transfers to school committees cannot easily be reconciled with the formal rules for LGA financial management and the CAG has experienced difficulties in the audit.
5. The “governance” impact at community level of various approaches has not been systematically assessed, but selective evidence suggest that community groups get a sense of “empowerment” from being directly in charge of project procurement, implementation, supervision etc. Whether this differ significantly from whether the group is a sector specific user committee, the village government or a special project committee created for the purpose is difficult to tell. However, it is clear that a systematic bypass of the Village Government in favour of a sector or project specific committee (e.g. PEDP or TASAF) would undermine the capacity of the village government – and such “by passing” has been a feature of both TASAF and PEDP.

²⁸ Experiences from ABP funded programmes documented e.g. in the previously quoted report on from Netherlands supported districts (table 5.6 and 5.7). However, it is realised that cost figures not are immediately comparable because of substantial differences in quality of construction and unclear standards.

²⁹ Average costs of PEDP classroom 3500 USD, average cost of TASAF classroom 5,500 USD. TASAF applies sector standards more strictly –e.g. ceiling boards; information from TASAF staff. In addition TASAF has higher general overhead costs than PEDP (project staff etc). On the other hand expenditure tracking studies for PEDP indicates leakages in PEDP transfers.

³⁰ REPOA Expenditure tracking study page 44.

6. At district level, the various approaches also have had some “governance impacts”. Without some external pressure, the Local Government Councils and Administrations have tended to plan in a rather non-participatory manner with limited transparency. Different programmes have sought to address this in different ways, but occasionally created other governance problems in the process. Most ABPs have placed resident advisors at district level who have tended to take direct charge of implementation rather than strengthen the existing institutions. TASAF has in a similar way introduced project staffs that only marginally if at all have build local capacity. In addition TASAF introduced a special District Steering Committee chaired by the presidentially appointed District Commissioner. This committee usurped the normal authority of the democratically elected district council for approval of plans and budgets.

5. TENSIONS AND CHALLENGES FOR A MORE INTEGRATED APPROACH

5.1 TASAF and LGCDG formulations in 2004

By late 2004 the need for closer integration between different modalities – foremost the LG and community approach to local development became very clear as two major programmes were about to be appraised simultaneously: the second phase of TASAF II and the LGCDG – both to be substantially funded by the World Bank.

A report was prepared for PO-RALG in September 2004³¹, which presented “synergies and conflicts between the two proposed modalities. While the analysis indicated a wide range of issues that need further TASAF-LGRP consultations for resolution, it was recommended initially to focus on two key elements:

1. Access conditions: As a safeguard for integration into LGA planning and financial management procedures it was decided under LGCDG to establish some very explicit minimum or access conditions prior to release of funding to LGAs. It was recognised that if a large programme like TASAF did not use a similar approach it could easily lead to a situation whereby the intended incentive structure of LGCDG became undermined by TASAF since there would be less pressure on LGAs to ensure that these minimum conditions (such as reasonable audit from CAG) were met. An alternative approach whereby TASAF would support communities in those LGAs that failed by providing support through a completely parallel financing modality that did not at all depend on LGA financial management capacities was rejected. Partly because TASAF II was to be national and such arrangements would be unpractical and partly because it was seen as necessary to integrate TASAF further into LGA planning and budget procedures. Thus it was agreed that TASAF II and LGCDG would apply the same access conditions prior to release of funding to LGAs.
2. Integration into LGA planning and management procedures. This was an overarching design principle for LGCDG and also adopted by TASAF II. Compared to TASAF I, this entails that the District Council – and its development plan – should from the onset be clearly recognised as the legitimate decision making body for identification of local priorities and budget priorities. Thus the District Steering Committee chaired by District Commissioner will be abolished.

³¹ Tidemand 2004.

Several other design issues were discussed, but the most important element was probably the approach to community/village funding.

Under the LGCDG it is attempted to establish an annual budget for sub-district development planning, as it is requirement to all districts that they announce 50% of their LGCDG budget as an indicative budget figure for village and wards. The budget figure will be announced for each ward. During design it was realised that the total annual budget of 50 million USD would be too fragmented if it were to be shared among the more than 10,000 villages and the ward had therefore to be used although this not really is a local governance locus as the village. It was recommended to develop procedures for direct community or village government contracting and procurement within the LG financial framework – however, this has to date not been developed, thus under LGCDG there will be no systematic efforts for direct community contracting and it is likely that most procurement will be done by the district tender boards.

Under TASAF II financing will to a greater extent than TASAF I be integrated into LGA procedures, but the TASAF Accountant will be maintained as an “advisor” to serve 3 LGAs. Procedures will be developed and tested for transfer of funds to community management committees (as under TASAF I), but with a more explicit supervisory role by the Village Council, which will receive funds to facilitate this role. It is also attempted to decentralise the budget approval authorities down to village level. It is indicated that Villages should be authorised to approve budget up to a value of 10,000 USD. How this exactly is to be applied is still to be determined (the Operational Manual is still under development), but it is evident that such a principle for instance cannot be applied on an annual basis for all LGAs as that would be unaffordable. How these innovations will be integrated into normal annual LGA planning and budget exercises still remain to be resolved, just as the relationship between TASAF II approaches and the sector approaches to CDD still is to be resolved – however, the trend in Tanzania is clearly towards a convergence in approaches.

5.2 Future Convergence of LD Approaches

Tanzania is implementing a comprehensive local government reform programme and its LG structures includes an extensive system of lower level local government structures for community involvement - in particular the Village Governments in the rural areas. Furthermore the government and donor intentions regarding future development financing through local governments are today very clearly stated – the preferred option is the merging of funding through the through LGCDG system and thus over time dissolve stand alone project and sector financing modalities³². On this background it is expected that the existing approaches currently applied e.g. by PEDP and TASAF over the next few years will be “mainstreamed” into one common approach within the LG system, at least for planning and delivery of simple social and physical infrastructures. This would also imply certain adjustments to the existing LGCDG modalities – in particular the role of Village Governments and community groups in procurement and project implementation. The LGRP in its current medium term plan aims to resolve these issues, just as TASAF II explicitly seeks piloting a system for fiscal decentralisation below district levels³³.

³² Ministry of Finance 2004: Letter of Sector Policy for Fiscal devolution of the budget and local government capacity building. See also Letter of Agreement between PO-RALG and development partners regarding harmonisation of ABP support and convergence towards a unified discretionary capital development grant system for local governments (2004).

³³ See LGRP Medium Term Plan 2005-08, June 2005 and TASAF II Project.

Another major future challenge is how through LD approaches to address development issues related to income poverty. The existing LG structures are increasingly capacitated to manage planning, budgeting and implementation of the social sectors (mainly primary education and primary health care) and basic infrastructures (local roads, water and sanitation etc) but the role of LGAs in promoting local economic development is still rather undefined. Thus TASAF II has now set out to develop models for how this best can be supported – experiences from TASAF I were limited in this regard. Within the existing LG system it has on a national scale been attempted to introduce some “revolving funds” for youth and women with rather meagre results – probably because the resource allocation to groups largely were based on political rather than technical criteria. One of the first sectors to attempt how to address these issues is the agricultural sector where a major national programme this year is under appraisal and aims to implement the Agricultural Sector development Strategy through LGAs by application of the LGCDG principles (access conditions to LGAs, similar approaches for formula based distribution of resources, same basic fund allocation and reporting procedures etc) but introducing matching grants for private sector development in addition to financing of traditional infrastructures such as rural roads³⁴.

Finally a note on Zanzibar where a very different system of local administration is place from what has been discussed here, as the system of local government is not considered as Union matter and thus regulated by entirely separate Zanzibar legislation. The system in Zanzibar is different as only very few functions and resources are devolved to the elected local governments and as no democratically elected system is in place for sub-district governance³⁵. Very recently the RGOZ has initiated the first steps of what may become a reform of the local government system. TASAF attempts to implement community planning within this existing framework.

³⁴ For latest developments see United Republic of Tanzania, Agricultural Sector Development Programme Preparation/Pre-Appraisal Mission Aide Memoire August 2005

³⁵ For details see chapter on Local Governance within the “Zanzibar Good Governance Strategy” A Report by the Consultants Prof. Othman, Prof Mukandala, Robert Makaramba and Per Tidemand, for Revolutionary Government of Zanzibar funded by UNDP, Final Draft Report April 2003

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ABBREVIATIONS

ABP	Area-based Programmes
ALAT	Association of Local Authorities of Tanzania
CAG	Controller & Auditor General
CB	Capacity Building
CBF	Common Basket Fund
CBFSC	Common Basket Fund Steering Committee
CBG	Capacity Building Grant
CBO	Community Based Organisation
CGP	Capital Grants Programme
CMO	Community Management Organisation (TASAF II)
CRT	Council Reform Team
CSD	Civil Service Department
DID	Directorate of Institutional Development (PO-RALG)
DLG	Directorate of Local Government Co-ordination (PO-RALG)
DMO	District Medical Officer
DRC	Directorate of Regional Co-ordination (PO-RALG)
DRDP	District Rural Development Programme (Dutch funded)
ESDP	Education Sector Development Fund
ESIA	Environmental and Social Impact Assessments
ESW	Economic Sector Work
FDTF	Fiscal Decentralisation Task Force
HLG	Higher Level Local Government
HOD	Head of Department
HRD	Human Resource Development
HRM	Human Resource Management
IDA	International Development Association
IEC	Information, Education and Communication
IFMS	Integrated Financial Management System
IPF	Indicative Planning Figure
LAAC	Local Authority Accounts Committee (in the Parliament)
LGA	Local Government Authority
LGCDG	Local Government Capital Development Grant
LGLB	Local Government Loans Board
LGRP	Local Government Reform Programme
LGRT	Local Government Reform Team
LGSC	Local Government Service Commission
LGSP	Local Government Support Programme
LLG	Lower Level Local Government
MC	Municipal Council
MIS	Management Information System
MMO	Manpower Management Officer
MOEC	Ministry of Education & Culture
MOF	Ministry of Finance
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan

NAO	National Audit Office
NAT	National Assessment Team
NGO	Non-governmental Organisation
O&OD	Opportunities & Obstacles to Development
OC	Other Charges
OM	Operational Manual
PADEP	Participatory Agricultural Development and Empowerment Project
PE	Personal Emoluments
PEDP	Primary Education Development Programme
PMO	Prime Minister's Office
PIA	Project Implementing Agency (under TASAF II typically a local NGO).
PO-RALG	President's Office - Regional Administration and Local Government
PO-OPSM	Presidents Office – Office of Public Service Management
PRA	Participatory Rural Assessment
PRSP	Poverty Reduction Strategy Paper
PSRP	Public Sector Reform Programme
RS	Regional Secretariat
RAS	Regional Administrative Secretary
RGS	Recurrent Grant System
RNE	Royal Netherlands Embassy
RWSS	Rural Water Supply and Sanitation Project
SASE	Selective Accelerated Salary Enhancement
SSP	Social Support Programme (under TASAF)
SWAP	Sector-wide Approach Programme
TA	Technical Assistance
TASAF	Tanzania Social Action Fund
TORs	Terms of Reference
TPC	TASAF Project Coordinator
UAPP	Urban Authorities Partnership Programme (DfID)
USRP	Urban Sector Rehabilitation Programme
VC	Village Council
VEO	Village Executive Officer
WEO	Ward Executive Officer
ZRT	Zonal Reform Team