Public Expenditure and Service Delivery Monitoring in Tanzania: Some international best practices and a discussion of present and planned Tanzanian initiatives

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Public Expenditure and Service Delivery Monitoring in Tanzania: some international best practices and a discussion of present and planned Tanzanian initiatives[1]

Geir Sundet[2]

"Too often, services fail poor people – in access, in quantity and in quality. But the fact that there are strong examples where services do work means governments and citizens can do better. How? By putting poor people at the center of service provision: by enabling them to monitor and discipline service providers, by amplifying their voice in policymaking, and by strengthening the incentives for providers to serve the poor."

World Development Report 2004 (World Bank 2004, 1)

"Evidence from governance country diagnostics points to how important the feedback mechanisms from public service users are, alongside transparency tools, in contrast with traditional internal rule-making measures … In this context, focusing more on parliamentary, NGO, and citizen oversight is crucial, as is the transparent use of new tools such as citizens scorecard; diagnostics based on survey reports from public officials, public-service users, and firms; and tools to track public expenditure in details."

Daniel Kaufmann, Director of Global Governance and Regional Capacity,
World Bank Institute (2003, 22).

1. Introduction

The strengthening of service delivery is an integral part of the Tanzanian Government's Poverty Reduction Strategy (PRS) and Public Expenditure Review (PER). Improved service delivery is also the overriding objective of the country's major reform programmes, including the Local Government Reform Programme (LGRP), the Public Sector Reform Programme (PSRP), the Public Financial Management Reform Programme and the Legal Sector Reform Programme (LSRP). Other reform programmes, such as the Health Sector Reform (HSR) and the Primary Education Development Plan (PEDP), target improvement of service delivery directly.

Typically, such reform programmes target service delivery primarily through capacity building of the 'supply' side of service provisioning, such as institutional strengthening, strategic planning, training and increased budgetary allocations. A common feature of such programmes is their 'top-down' bias of formulation and implementation, official protestations to the contrary notwithstanding. This top-down bias is premised on pressure from central government and development partners to institute reforms and disburse funds and the 'expert-driven' generation of the data that is informing the implementation of the reforms.

It has now been well documented that it is not sufficient to concentrate on supply driven mechanisms in the efforts of improving service delivery. There is a need also to capacitate the 'demand' side of service delivery, through ensuring that the users of social services are informed

of their rights and obligations and are enabled to exercise their rights through holding the government and service providers accountable.

Without enabling users' feedback, there is a very real risk of slippage. Allocations of goods and services may not go to the intended beneficiaries (e.g. the poor), funds may be diverted or subverted and service providers may not be doing the job they are paid to do. Luckily, the Government of Tanzania has already realised the importance of community involvement in the monitoring and oversight of the reform process, as evidenced by the reform components such as the training of School Committees and the Presidential directives of transparency in PEDP, the Participatory Poverty Assessment as part of the PRS process, and the consultative process built into the Public Expenditure Review process. There are also other initiatives, planned and ongoing, using methodologies such as Expenditure Tracking and Citizen Report Cards to strengthen the demand side of the reform process.

The purpose of this paper is to review the Tanzanian experience of public expenditure tracking and civil society initiatives to enable feedback from the users of public services. The review is presented against the backdrop of international good practices in an attempt to highlight advances and opportunities missed. Finally, some suggestions are made on how to strengthen the impact of future initiatives.

2. Instruments of Public Expenditure and Service Delivery Monitoring and some International Case Studies

There is a growing number of international 'best practices' that provide striking illustrations of how the generation and use of information by both government and non-governmental actors can lead to improvements in transparency and accountability, which in turn brings about higher standards of service delivery. This section presents a number of methodologies or approaches to enabling public oversight in service delivery, including Public Expenditure Tracking Surveys, Citizens' Report Cards and Social Audits. The brief outlines of each methodology are accompanied by case studies of international 'best practices.'

2.1 Public Expenditure Tracking Surveys (PETS)

PETS compare budgetary allocations to actual spending. This involves 'following the money' to where it is spent, comparing budgetary allocations with records of transfers and receipts at each level of government. The data compiled by a well conducted PETS will show how much of the funds intended for service providers actually reach the intended beneficiaries. It will also indicate at what level any leakage or diversion takes place and will provide comparable statistics for administrative divisions (districts in Tanzania) and service delivery stations (i.e. primary schools and dispensaries). This type of disaggregated information provides invaluable diagnostic material for senior sector officials and policy makers, as it gives them the data they require to identify sources of leakage and to assess to what extent the resources are reaching the intended beneficiaries. As the Ugandan case study illustrates (see Box 1), a PETS can also give information on the distribution of resources between service delivery stations. This enables analysts to gauge to what extent the distribution of resources is in accordance with equity concerns.

> "It has become increasingly clear that budget allocations, when used as indicators of the supply of public services, are poor predictors of the actual quantity and quality of public services, especially in countries with poor accountability and weak institutions."
>
> *Dehn, Reinikka & Svensson 2002, 191*

Box 1. PETS – the Ugandan Experience

Public Expenditure Tracking Surveys were first developed and executed with great success in Uganda. The fact that this methodology was tried and tested in neighbouring Uganda underlines its relevance to the Tanzanian context. The original motivation for conducting the study in Uganda is also instructive (see Ablo and Reinikka 1998). In the mid-nineties it was observed that despite the significant increase in budgetary allocations for primary schools since the beginning of Uganda's recovery in the late 1980s, enrolment in primary schools remained stagnant. It was suspected that leakage or diversion of funds meant that the resources actually reaching the primary schools were significantly lower than budget allocations.

The first Public Expenditure Tracking Survey was consequently designed and conducted. The findings confirmed the worst fears of the authorities. Between 1991 and 1995 it was found that, on average, only 13 percent of the annual per-student grant reached the primary schools. That meant that 87 percent of the funds were misappropriated or were used by district officials for purposes not directly related to education. It is also relevant to note the survey revealed a highly inequitable allocation of funds. Larger schools and schools with pupils from wealthier families benefited disproportionally from the annual per-student grants, while the smaller and poorer schools received no funds at all. Less than half the schools received any of the funds at all.

The shocking findings prompted the authorities to embark on a number of initiatives to enhance transparency and to increase accountability:

- Transfers from the central government to the districts were publicised in the media
- Posting of transfer information at schools and district offices was made mandatory
- School committees were trained on how to use the information to hold authorities accountable for the funds.

The effect of these efforts has been dramatic. When the school survey was replicated in 1999, they found that the schools received more than 90 percent of the capitation grant. In a 'post-mortem' of this initiative, the following deductions were made:

> "Interestingly, the extent to which funding reached the intended beneficiaries had little to do with conventional audit and supervision mechanisms, but on the schools' opportunity to voice their claims for the funds. Traditionally, it has been left to the government and a country's legal institutions to devise and enforce public accountability The Uganda findings question this one-sided approach. As the government's role services have expanded considerably during the last decades, it has become apparent that conventional mechanisms, such as audit and legislative reviews, may not be enough. Collusion, organizational deficiencies, abuse, and lack of responsiveness to citizens' needs cannot easily be detected and rectified even with the best of supervision. When the institutions are weak, as is common in many developing countries, the government's potential role as auditor and supervisor is even more constrained."   (Reinikka and Svensson 2002b)

The impact of a PETS can rise exponentially if combined with a good Information, Education and Communication (IEC) programme. Simply using the data provided by a PETS may assist policy makers and implementers to make necessary adjustments in order to tighten procedures for implementation and oversight. Putting expenditure figures in the public domain and enabling communities to act on the information, on the other hand, can have a profound impact on power structures at the local level in a manner that imparts an often unprecedented culture of accountability.

2.2 Citizens' Report Cards

Citizens' Report Cards is a methodology that more directly aims to get feed-back from users of public services. It is a survey that asks citizens to rate the providers (or provisions) of public services, such as water authorities, primary schools or municipal councils. The Citizens' Report Cards is an effective means of gauging client satisfaction of public services. It can be particularly effective when respondents are asked to rate a wide range of providers, as this allows for relative rankings, which have been proven to be an effective way of providing incentives for improvement. Relative rankings can also usefully be compiled between geographic areas.

Box 2. Citizens' Report Cards – The Bangalore Experience

The 'report card' on public services was created by a group of civil society institutions in the city of Bangalore in India. The motivation for the initiative was what was seen to be the poor standards of service delivery by public institutions in the city. The group had no power or influence over the authorities or the institutions delivering services in the city. They decided that the best way to stimulate an informed debate on the state of public services in the city was to enable the users of public services to give feedback on their experiences with the services. They consequently devised a 'report card' that asked respondents to rate the institutions of service delivery in the city that they had had direct experience with.

The exercise produced a users' evaluation of the main service providers in the city, with each institution ranked according to their customers' satisfaction rating. The survey also asked more detailed question of separate aspects of service delivery (e.g. staff behaviour and quality of service provided), use of 'speed money' and degree of responsiveness to complaints. The results were shared with the heads of all the agencies surveyed, and were given extensive coverage in the press.

The report cards had a remarkable impact on the public awareness of the need for improvement in social services delivery, and were instrumental in mobilising public pressure for improvement, which in turn triggered reform in several of the agencies that had received unfavourable ratings. A repeat survey in 1999 showed significant improvement in user satisfaction for the majority of the public service institutions, proving that it is possible for independent research and pressure groups to impact positively on service delivery.

Sources: Paul 1998 and www.pacindia.org

As with PETS, Citizens' Report Cards are most effective when their findings are widely disseminated and debated. The potential impact of media exposure is one of the key lessons from Bangalore, where the methodology was pioneered to great effect (see Box 2). The report card approach has since spread to several other cities in India, and is also now being integrated in public reform projects in Vietnam and Ukraine, and as stand-alone initiatives in Bangladesh and Thailand.

Transparency International lists the following functions of the report card methodology (TI 2001):

- Generate citizen feedback on the degree of satisfaction by various public service agencies;
- Catalyse citizens to adopt pro-active stances by demanding more accountability, accessibility and responsiveness from service providers;
- Serve as a diagnostic tool for service providers, external consultants and analysts/ researchers to facilitate effective prognosis and therapy; and
- Encourage public agencies to adopt and promote citizen friendly practices, design performance standards and facilitate transparency in operations.

2.3 Community Score Cards

Community Score Cards is another methodology for exacting local level accountability. It is also gaining in usage, with the World Bank as a key proponent. It has more in common with classical PRAs than Citizens' Report Cards and uses facilitated discussions in focus groups to bring out qualitative assessment on projects, processes or service provisioning. Although it may provide localised feed-back that can aid immediate action to rectify identified problems, it does not provide data that can be aggregated on a wider scale of the kind that the Citizens' Report Cards do.

The Participation and Civic Engagement Group of the World Bank's Social Development Department has provided the following diagram to distinguish between Citizens' Report Cards and Community Scorecards[3]:

Citizens Report Card	Community Scorecard
Unit – Household/individual	Unit – Community
More for macro level	Meant for local level
Main output is demand side	Emphasis on immediate feedback and accountability, less on actual data
Implementation time longer (3-6 months)	Implementation time short (3-6 weeks)
Feedback later, through media	Immediate feedback
Information collected through questionnaires	Information collected through focus group discussions

As is evident from the above, the Community Scorecard methodology is mostly useful as a feedback mechanism within a project setting, not least because it depends on skilled facilitators. It is less useful as part of a wider campaign, due to the fact that it does not produce aggregate, comparable statistics, which makes it much less useable for wider publicity campaign and mobilisation of demand for accountability.

2.4 Social Audits and the Right to Information

Another methodology that has been employed to good effect is the *social audit* or 'right to information campaigns.' These typically grow out of initiatives by local activists that suspect that development funds are being diverted or misused. Essentially, a 'social audit' consists of an open and participatory review of official reports of works and expenditure. Ideally, such audits would come about as a collaborative effort between the government and local communities, whereby the government takes advantage of local knowledge to verify that the contents of official reports fit the realities on the ground. At other times, however, such audits can be more combative, in that the organisation conducting the audit has had to use their own resources to locate and procure the official reports that are presented. Often, systemic efforts of social auditing start with the latter and later evolve into the former as the government sees the utility of the approach, or yields to public demand to support the approach. Two of the best known cases of social audits follow this pattern: the MKSS[4] in Rajasthan, India and the Concerned Citizens of Abra for Good Governance in Abra, Philippines (see boxes 3 and 4 below).

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[3] PCEG, SDD, World Bank, "The Community Score Card Process: Introducing the Concept and Methodology," http://www.worldbank.org/wbi/attackingpoverty/events/Tanz_0603/TheCommunityScoreCardProcess_June03.pdf

[4] *Mazdoor Kisan Shakti Sangathan*, or the Organisation for the Power of Labourers and Farmers.

Box 3. MKSS – The Right to Information Campaign in India

MKSS was founded by a group of activists in a poor village in the Indian state of Rajasthan in 1990. Their early work focused on relief work and campaigns for farm workers to be paid the minimum wage. They soon found, however, that work to improve the infrastructure for the poor was often undermined by rampant corruption. In 1994, MKSS organised its first social audit by conducting public hearings where official reports and financial statements are presented to the public in the presence of local government officials. This often led to the public exposure of corrupt practices.

In the beginning, MKSS relied on sympathetic local government officials to access the documents, and they often faced considerable obstacles in gaining access to official information. This led them to engage in a campaign for the right to information. The first "Right to Information" law in Rajasthan was passed in 1995. It took another year before the law was implemented, and only after MKSS organised a strike in protest of non-action. When the Act was implemented, it was done so only partially. Finally, in 2000, the state government enacted a new "Rajasthan Right to Information Act" that provided the level of access to official records that they had demanded. It needs to be noted, however, that the progressive new law notwithstanding, MKSS still continue to face considerable resistance from the local bureaucracy in the release of official information. A recent example of this is provided by Aruna Roy and Nikhil Dey, two of the founders of MKSS (2001).

The work of MKSS has led to significant improvements in the use of development funds earmarked to benefit the poor. MKSS' successes have spurred similar freedom to information campaigns in other Indian states (see www.parivartan.com for information on a partner initiative in Delhi). The state government has also realised the effectiveness of MKSS' approach and has started arranging public hearings under the supervision of MKSS. This is a good example of the kind of partnership that can be built between civil society and government to enhance accountability, transparency and integrity.

Sources: Bhatanagar et.al. n.d. and Roy and Dey 2001.

Box 4. CCAGG – Participatory Audits in Philippines

In 1987, a group of professionals in the northern Philippine state of Abra formed the NGO, the Concerned Citizens of Abra for Good Government (CCAGG). From its inception, CCAGG worked with the local government authorities to monitor the implementation of the Community Employment and Development Programme (CEDP). CCAGG soon came across and documented serious irregularities in the reporting of CEDP projects. Its first case was a follow up to an announcement by the Department of Public Works and Highways, that it had successfully completed 20 infrastructure projects in Abra. CCAGG quickly documented that some of the projects hadn't even started and that others had been completed using sub-standard materials. As a consequence of CCAGG's investigations, 11 officials were found guilty of misconduct and were dismissed.

CCAGG has continued its vigilance after its first success and soon became eponymous with public vigilance. Public departments in Abra often ask each other if they have been 'CCAGG'ed' recently i.e. if they have been made subject to a CCAGG audit. The organisation received the Transparency International Integrity Award in 2000 for its successes in promoting public accountability. The same year, CCAGG entered an agreement with the Philippines Commission of Audit (COA) that members of CCAGG will participate in COA audit teams for audit engagements in Abra province. The partnership is seen to be highly beneficial for COA, as it provides a new dimension of capacity, providing 'value for money' audits, as well as enabling corrective actions in the implementation of public works projects, in addition to the post-audits traditionally performed by COA.

Sources: Transparency International 2000 and Sumangil 2001.

A number of lessons may be derived from the 'best practices' presented above:

- The generation of data, whether on finances or user satisfaction, is an essential component of ensuring accountability in the delivery of services;

- For such data to be useful, it needs to be in the public domain and to be presented in a fashion that is understandable to the users of services; and

- Partnerships between Government and civil society or user groups can significantly enhance the capacity of Government to perform its oversight function.

We now turn to the Tanzanian context.

3. The Tanzanian Experience

Most of the approaches explored above have already been put into practice in Tanzania. As noted at the beginning of this paper, the Tanzanian Government has demonstrated its commitment to participatory approaches and open reviews of policy making, implementation and evaluation as evidenced by the formulation and continuous review of the PRS, the PER process and the LGRP. This section first reviews the key findings of Tanzania's early experience with PETS and attempts an assessment of their impact. This is followed by a brief overview of civil society initiatives to enable public oversight and feedback of public service delivery.

3.1 Public Expenditure Tracking Surveys (PETSs)

Public Expenditure Tracking Studies have rapidly gained in popularity after the success of the Ugandan experience. Tanzania was one of the first countries to take the methodology on board and was the first country after Uganda to complete two surveys (in 1999 and 2001).

In addition to the first two surveys, a pilot study on primary schools has already been conducted for 2003, and a more comprehensive survey on the education sector will still be performed in 2004. Seeing that Tanzania is already at such an advanced stage in conducting public expenditure tracking surveys, one might have expected a similar impact to that experienced in Uganda, where there have been 5 surveys conducted so far. Although there is little doubt that the surveys have had a positive impact, as evidenced by the now routine practice of advertising transfers from the central treasury to the local councils in the media, it can also be argued that the impact of the Tanzanian surveys have fallen far short of what has taken place in Uganda. The reasons why this may be so are explored in the below review of the Tanzanian PETS of 1999 and 2001, as well as the 2003 pilot.

The first PETS in Tanzania was conducted by Price Waterhouse Coopers (PWC) in 1999, jointly commissioned by the Government of Tanzania and the UK Department for International Development (DfID). It is the most comprehensive as of early 2004, and the one that most resembles the Ugandan studies. It covered:

- three districts – Kondoa, Kiteto and Hai (in Dodoma, Arusha and Kilimanjaro regions, respectively);

- three financial years – 1996/97 to 1998/99; and

- two sectors – education and health.

The study covered all sources of funds and supplies from the Centre and own resources collected at the district level and service centres. Budgeting and accounting mechanisms were analysed at the level of the district and the service centres. Unlike the Ugandan survey, however,

the sample of districts and service delivery units was not representative,. Nevertheless, the study provides valuable insights into the budget process and local structures of accountability.

The following findings remain relevant to today's policy context:

- Direct donor contributions favour better off districts
- Policy directive that schools should retain parental UPE levy ignored by "most if not all councils."
- "In none of the districts covered by the survey do the councils use any of their own resources to fund education and health activities."
- "under a cash payroll system there is considerable scope for paying ghost workers."

The findings suggested that 57% of funds due for 'other charges' in education were diverted. The figure for health was 88%. The study observed that these results were consistent with results from audits of donor programmes and of a previous study, which had found that "there are no incentives for efficient use of grants nor are there disincentives for inefficient uses."[5]

The survey further observed that most district councils:

- are not keeping complete records of their transactions (cash books not updated to reflect receipt of funds);
- have weak internal control systems (cash book balances not reconciled to bank balances and failure to produce financial statements);
- have weak accounting mechanisms (there were no qualified accountants in any of the three councils);
- are not subject to any monitoring (lack of supervision from District Executive Directors, no monitoring from parent Ministry); and
- are not subject to regular audits.

The survey also provided some findings on issues relating to equity. Regional and district hospitals were disproportionately favoured in terms of human and financial resources vis-à-vis health centres and dispensaries. Likewise, schools situated closer to district centres had higher teacher to pupil ratios and had a better supply of school books.

> "… the survey indicates that once the funds [Other Charges] are deposited in the funds of the district councils the matter of priority sectors is forgotten."
>
> *PWC 1999, 23*

In conclusion, the 1999 survey provided important insights into the structures of accountability at the district and service centre level. It did not, however, give a clear idea of how much of the funds intended for the end user actually made it to that level. This is partly due to the wide reach of the study and the narrowness of the sample. Arguably, the best indication of the extent to which resources were used for their intended purpose is the survey's findings on the use of the 'Other Charges' budget line. As shown above, these indicated that only 43% of the education funds went to schools, while only 12% of the health funds went to hospitals, dispensaries or health stations. The survey does not clearly indicate if this is the result of funds being used for development purposes in other sectors, allowances for council staff or if were simply not properly accounted for.

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[5] "Decentralisation of Education and the Role of Education Managers in Tanzania," J.C.J. Galabawa, October 1993.

Tanzania's second PETS, entitled Pro Poor Expenditure Tracking," was conducted by REPOA and ESRF in 2001. The Poverty Reduction Strategy Paper (PRSP) had been adopted since the previous survey, and this PETS took place within the framework of the PER that was established to ensure that the national budgets followed the pro-poor priorities set by the PRSP.

The survey covered different parts and aspects of:

- Five districts: Babati, Kisarawe, Mtwara Urban, Dodoma Rural and Kigoma Urban.

- Four sectors: Primary education, primary health care, water and rural roads.

- One and a half financial years: 1999/2000 and first half of 2000/2001.

The study provides a number of very interesting empirical data, although it often stops short of analysing the full implications of the data it presents. The following are some of its key findings:

- *There was a tendency of Councils to underreport receipts of Other Charges.* The proportion of disbursements from central government that had been recorded as received in the surveyed councils varied from 96.5% (Kigoma) to only 64% (Babati). Following up on this finding, the survey lists 10 actual disbursements, in the range of Tshs. 6m to 16m, that had not been recorded as received by the five districts. No attempt is provided to explain the underreporting and it is not stated whether this may be a case of embezzlement.

- *Road funds did not follow the PE/OC formula and the recording of receipts and use of road funds followed no set mechanisms among the councils.* The authors of the survey note that councils "prefer aggregate expenditure items to reduce transparency." Also, for road funds, there was evidence of underreporting of receipts. While Babati had recorded 100% of disbursements from the Ministry of Regional Administration and Local Government, Dodoma had recorded less than 10% of disbursements as received for the financial year 1999/2000.

- *An analysis of recorded expenditure on 'other charges' for education and health in Kigoma and Babati districts shows that the councils spent the majority of funds on activities that directly benefited the council, rather than schools and health centres.* This included activities such as allowances for district staff, supplies for the district office and fuel and maintenance for district vehicles. Considerably less than 50% of funds were spend on activities that benefited the service delivery stations, including items such as examinations and school material, training, and medical supplies and equipment. This also confirms the findings from the 1999 survey (see above). It should also be noted that this does not include non-recorded receipts of funds for other charges (see first point, above).

It is difficult to compare the first two tracking surveys in Tanzania. They both have fairly limited samples, but more importantly, they adopt different methodology and do not provide comparable data sets. There is no reference at all to the first tracking survey in the survey delivered in 2001 by REPOA and ESRF. As noted above, the findings on the respective analyses of the Other Charges budget items for Health and Education are mutually reinforcing, but the data sets don't lend themselves to direct comparison in order to discern any trends.

> "Councils spend very little Central Government grant OC on items that directly benefit service units."
>
> *REPOA & ESRF 2001, 21*

One of the primary observations to come out of the 2001 PETS was a lack of transparency in information sharing and transmission. Sectoral heads were normally not informed when there were transfers from the centre, which opened room for re-allocation and/or redirection of funds

without the consent or even knowledge of sectoral heads. Consequently, the Treasury decided after the completion of the survey that all transfers to districts from the centre would be advertised in the media.

The latter initiative mirrors the Ugandan initiatives to enhance transparency following their first set of PETS. Unlike Uganda, however, the first two PETS in Tanzania have not served to motivate and inform a sustained debate on issues pertaining to transparency and accountability in service delivery at the local level. The two studies have not been extensively debated, and there are few references to them in any of the analytical work that has grown out of the PRS and PER processes. To the author's knowledge, none of the PER studies have considered the findings from either of the PETS. It is indicative that neither of the two PETS is available on the internet.

There are few indications that this failure to integrate the empirical data provided by PETS will be rectified through the PETS that is planned under the PER process for the 2003/04 financial year, as may be deduced from the 2003 pilot commissioned by the World Bank.

A PETS "Primary School Pilot" was delivered to the World Bank in June 2003 (Björkman and Madestam 2003). This study was commissioned to inform a more comprehensive PETS later in the year. The pilot looked more narrowly, compared to the previous two PETS, at the flow of resources in a stand alone development programme, the PEDP. It covered the Capitation Grant, textbooks and the Development Grant, as well as considering data on enrolment and test scores. The Survey covered six districts – Kibaha, Bagamoyo, Masasi, Mtwara Urban and Rural, and Tandahimba (the former two in Coast Region, and the latter four in Mtwara Region) – and 15 primary schools.

Compared with the previous two PETS, the findings on the Capitation Grant were remarkable. For the financial year of 2002/03 it was found that an average of 95% of the capitation grant that had been disbursed from the centre reached the school. The findings also indicated that the amounts per pupil did not vary significantly between the schools. The authors conclude that "leakage is minimal and that the amount of capitation grant/pupil disbursed to the different schools within the districts is approximately equal." There is no indication that the authors find this conclusion surprising considering the findings of past surveys. There is no discussion of the significance of the favourable data, as for example whether it is due to good routine procedures and capacities at district level, or if it is more due the particularities of the project setting of PEDP, where there is less room for discretion by the district authorities with closer monitoring of project funds.

It seems relevant, therefore, briefly to provide the context for the capitation grant. For the financial year 2001/02 (FY02), the year the primary education fees were abolished, the Ministry of Finance made a provision of 'UPE Replacement' of Tshs. 11bn., based on an estimated 5.5m pupils times Tshs. 2,000 (the abolished UPE fee). These are the funds which have subsequently been referred to as 'capitation grant'. The funds were distributed to the districts, based on data provided by the President's Office, Regional Administration and Local Government (PO-RALG). All schools were required to open special school accounts for the capitation grants and the Ministry of Finance transferred the funds to the District Councils, with explicit instructions for onward transfers to the accounts of all schools, with minimal room for discretion. The pilot's finding that the capitation grant for FY03 remained at approximately the same level indicates that the same rationale was used for calculating the grants. It is not clear how much of capitation grant, if and when it reaches the target of $10 per pupil, will still be transferred directly to the schools. This background information adds nuance to the pilot's conclusion that there is "minimal leakage" in the use of capitation grant.

It may be relevant to note that the 1999 Survey recommended that schools should open bank accounts (PWC 1999, 33). The pilot's findings, of course, demonstrate the effectiveness of this simple action in minimising leakage at the district level.

Although this is not explicitly considered in the pilot survey, the authors make the following observation under the heading of 'Parental Involvement':

> "Some indications were obtained during the pilot that there may be a problem of leakage of funds at school level rather than at district level, i.e. that grants were not properly used by the schools."

Further to this, it was also noted that "many schools continue to demand yearly contributions from parents to pay for exercise books, pencils and desks." There is similarly no consideration on the management of parental contributions.

The pilot's findings on the Development Grant are fairly non-conclusive. It finds that of the 15 schools surveyed, only 10 received any Development Grant for the construction or rehabilitation of classrooms. The authors observe that the 5 schools that didn't receive grants were in a "comparatively … better shape" than the ones that did receive grants, hence there may be a rational and legitimate reason for the difference in allocations. The study did not collect any information from the school level on the disbursement of the Development Grants, so the authors caution that a more detailed study is required in order to make any firmer predictions on potential leakages.

The authors also noted that there was little evidence that PEDP had had a positive impact on the quality of teaching. In fact, it found that the percentage of pupils who passed the primary school examination dropped from 19% in 2001 to 17% in 2002, the first year of PEDP. The conclusion the authors drew from this is that for PEDP to have an impact on the quality of education, spending on PEDP would have to come up to the planned level.

The pilot recommended that the larger PETS that was under preparation at the time consider the following points:

- Distribution of textbooks from the districts;
- A more comprehensive survey of parental involvement at school level;
- Obtaining test scores for all schools of the survey; and
- Obtaining information from each fiscal year from the districts regarding the total number of classrooms constructed, toilets and desks, as well as the amount of money disbursed for construction.

Although it is appreciated that this survey was only a pilot, it is nevertheless striking that there was so little effort at putting the findings in context. There are no references to the previous two PETS, and there appears to be no effort at ensuring comparability of the data. In this context, it is relevant to note that the allocation to Other Charges, the budget line considered by the previous PETSs, for the financial year 2001/02, was almost twice the amount of the capitation grant.[6] It therefore follows that the favourable findings of the pilot might have been very different if OC had also been considered. As stated above, it would have been beneficial to reflect on, however briefly, to what extent the findings are particular to PEDP or what the

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[6] The capitation grant was Tshs. 11bn, while the allocation for Other Charges was Tshs. 20.6bn (URT 2003, 36).

findings tell us about the workings of the district councils i.e. if the findings tell us anything about what we can expect to find in other sectors.

The designers of the Ugandan PETS found that a main determinant of financial probity and executive adherence to pro-poor priorities is the extent to which the beneficiaries have the opportunity to demand their entitlements. This conclusion is further corroborated by evidence gathered by the World Bank Institute's diagnostic studies on governance and corruption which show that 'external voice', or the ability of civil society actors to demand information and accountability, is probably the key determinant of financial probity (Kaufmann 2003, see citation on page 1 of this paper).

Have these lessons, derived from a large body of evidence collected by leading researchers and analysts, been taken on board in Tanzania? There have been positive developments, such as the move to advertise in the media transfers of funds from the centre to the districts. That aside, however, the Tanzanian PETS have not had any of the impact of the studies in Uganda in terms of eliciting and informing a national debate around the issues of accountability and availability of information at the local level.

This is hardly surprising, seeing that the conduct of PETS in the Tanzanian context has essentially been approached as an add-on to the existing framework of reforms, consisting of the PER and PRS processes, the Local Government Reform, the Public Financial Management Reform, the Public Sector Reform and a number of sector reforms, including for health and education. In Uganda, the PETS provided data and raised issues that helped to ground the policy debates at the national level in the realities experienced at the local level, and that realised synergies between parallel reforms. In Tanzania, on the other hand, it is striking how little the data from the PETS and the issues raised in the reports have succeeded in impacting on the discourse of the reforms.

> "The findings of the two [Tanzanian] PETS were disseminated during the national budget consultations, but they have not had as strong a catalytic effect on central government oversight or transparency arrangements as the PETS in Uganda."
> *Reinikka & Svensson 2002b, 12*

We have already seen how each PETS has been approached in separation from previous surveys. But it also needs to be observed that there is very little cross-referencing between the PETS and other reform programmes. Even the annual PER reports neglect to refer to previous PETS. The Uganda experience has demonstrated the potential impact of PETS on the policy process. There is no reason this should not be replicated in Tanzania, provided that future PETS are complemented by well designed Information, Education and Communication programmes. One logical approach to achieving this would be to seek linking the PETS and the PER process more closely to other ongoing initiatives by civil society organisations in Tanzania. The next section considers recent initiatives by civil society in Expenditure Tracking and Service Delivery Monitoring.

3.2 Civil Society Initiatives at Expenditure Tracking and Service Delivery Monitoring

Although there has been only limited involvement of CSOs in performing expenditure tracking and service delivery monitoring in the past, this is changing fast as a growing number of organisations are adopting approaches that build on surveys and data-collection and dissemination. Recently, Action Aid in partnership with the Institute of Democracy for South Africa (IDASA), a regional organisation that does significant work on budget analysis and advocacy, convened a training workshop on budget analysis for a large number of Tanzanian NGOs. There have also been several other initiatives to train NGO members on budget analysis

and advocacy through national organisations, such as the NGO Policy Forum (NPF), Hakikazi Catalyst, HakiElimu and the Tanzania Gender Networking Programme (TGNP). New initiatives by civil society organisations in areas of expenditure tracking and service delivery monitoring are formulated almost each month, and there is also a growing realisation of the need to link up with the formal structures of the PER process and of the PRS and Poverty Monitoring.

Existing initiatives range from targeted expenditure tracking to various forms of citizens' and community report cards. A brief overview of some of the initiatives is provided below.

A coalition of CSOs, through the Tanzania Education Network (TEN/MET), conducted an Expenditure Tracking Study on the training components of PEDP (TEN/MET 2003). This study, which was performed by a coalition of 10 NGOs,[7] focused on two of the 'soft' components of PEDP, namely School Committee Capacity Development (SCCD) and In-Service Training (INSET). The study set out to track the:

- *Inputs* – the funds disbursed to district level and onward to the schools;

- *Outputs* – spending at district and school level; and

- *Outcomes* – what impact the training has had on management, governance and quality of teaching.

> "… Councils and Schools are responsible to give information about funds that have been received and their expenditures on Council notes boards, school notice boards and public places where community gatherings take place. It is now obligatory for each citizen to know how much money has been received in Council or School and how has that been spent."
> *President Mkapa on PEDP, cited in* TEN/MET 2003, i.

The findings of the study are particularly interesting due to its being performed by a group of non-Governmental actors without formal Government backing. This may provide a more independent indication of the availability of information at the local level as compared to the consultancy type work performed by more traditional Public Expenditure Tracking Surveys.

A key finding of the study was that the official policy regarding transparency on the use of funds disbursed through the PEDP programme was of only limited relevance at the level of districts and schools:

> "What we found in practice was that … policy commitments to transparency [fail] when individual government officers either at national or at district level, are unwilling or unable to provide the needed information.
> *TEN/MET 2003, ii*

- Local officials were often unwilling or unable to provide the financial information;

- It was often difficult or not possible to tell the source of funds received; and

- Multiple sources of funding created the possibility for duplication or double funding, and made monitoring of the impact of PEDP difficult.

The above points meant that the study was not able to estimate the proportion of funds disbursed to the districts that had reached intended beneficiaries at the primary school level. The study did find, however, that the schools had not been consulted in the decisions regarding the type of training to be provided to committees and teachers and who would be the beneficiaries of the training. This, the study argued, had implications for the efficiency and impact of training. It is also clear that a sizeable portion of the funds had been spent at the level of the district in the preparation of school material and facilitation of training.

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[7] Action Aid, Campaign for Good Governance, FAWE Tanzania, KIDTF, Kivulini, KEN/MEKi, Maadili Centre, Maarifa ni Ufunguo, Oxfam GB, and RECODA.

The findings of the TEN/MET study are clearly relevant to the national policy process, and valuably complement official studies such as the pilot PETS. There are clear advantages to be gained from having the TEN/MET study inform the design of future PETSs in education, particularly in regard to ensuring that the studies address the realities experienced at the local level. This could also enhance the usefulness of the PETS in policy making and evaluation of the present arrangements.

Another relevant initiative is the score card exercise carried out by Hakikazi Catalyst, as part of its programme for monitoring the PRS process. The Project established monitoring committees in 16 communities (sub-villages and streets) in 2 villages in Arumeru district and two urban wards in Arusha municipality. As part of this exercise, a score card was devised to enable the communities to evaluate the progress of the PRS process and "to exact social and public accountability" (Hakikazi 2003, 16).

The cards, named PIMA cards,[8] were administered as individual questionnaires, but were set in the context of group discussions. They are therefore a hybrid of the Citizens' Report Card and Community Scorecard methodologies, allowing immediate feedback, while simultaneously enabling the compilation of data that can form parts of larger data sets. An interesting part of this exercise was the combination of the PIMA cards with self-evaluation forms for participating local government officials (e.g. District Education and Health Officers and Road Engineers). This helped facilitate frank and probing exchanges between the local communities and the officials.

A preliminary analysis of the findings (Hakikazi 2004) indicates the following:

- Available funds are not sufficient to meet the demands of services required;

- Allocation of funds are not pro-poor, let alone equitable, as the poorer areas received less resources;

- Communities see the building of new classrooms as an important achievement under the PRS; and

- There is a lack of transparency regarding receipt and use of funds at the local level.

Initiatives such as the PIMA cards are a valuable data source for evaluating progress in the PRS process. Much could be gained by standardisation of report cards, in order to enable comparability of data collected by different actors.

The Tanzania Coalition on Debt and Development (TCDD) conducted PRS monitoring that contains elements of expenditure tracking. In a survey of 19 primary schools in Kinondoni Municipality in Dar es Salaam, they found that the schools had received an average capitation grant of Tshs. 2,500 in FY02 and Tshs. 1,994 in FY03 (TCDD 2003). The amount received varied widely from school to school; in FY02 received capitation grants ranged from Tshs. 550 to Tshs. 6,835 per pupil. Although the study did not attempt to reconcile the figures collected at school level with the financial records at the Municipal Council, the high variance in allocation between schools suggests the possibility of considerable leakage. The study also found that teachers and members of school committees had limited knowledge of their entitlements and little influence on budget decisions impacting on the use of their funds, e.g. construction/ maintenance, training and procurement of textbooks. The relevance of the data provided by this civil society initiative to the policy process is self-evident, and much could be gained by finding a place in the formal monitoring system for this type of independent monitoring.

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[8] *Pima* is Swahili for measuring.

A similar initiative was conducted by the Kiteto Civil Society Organizations on Poverty Reduction Forum (KCSPR Forum) in Kiteto district. The Forum conducted a study of five primary schools and five government dispensaries. The study collected financial data for three of the schools. For FY03 the maximum capitation grant received was Tshs. 1,500 per pupil, while the other two schools received less than Tshs. 1,000 (KCSPR Forum 2003). As in the TCDD study, this study documents a very limited involvement of the schools in the budgeting process and little understanding of their financial entitlements.

In Zanzibar, UNDP has supported a pilot together with ANGOZA (Associations of NGOs in Zanzibar, an umbrella organisation) and the Zanzibar Government to use the Citizens Report Card to get public feedback on the standards of service in the education and health sectors. The respondents were from two districts, Unguja West and Chake Chake. The fact that the survey is limited to two sectors limits its use in the ranking of services, which may reduce its effect in stimulating public attention and debate (as compared to the Bangalore experience, Box. 2). It is also relevant to note that the press were not invited to the presentation of the findings of the survey. The survey concentrated on questions relating to the standard and availability of public services and avoided questions relating to corruption in service delivery.[9]

Action Aid is also planning to set up a service delivery monitoring initiative in Zanzibar using Report Cards. The organisation also has related activities in Kigoma, Lindi and Mtwara, where they are facilitating district based consortiums of CSOs to engage in budget monitoring. They have developed their own report cards, along the same lines as Hakikazi, and like Hakikazi they have termed these cards into PIMA Cards. In addition to using report cards, they also facilitate budget discussions.

Another recent development is the initiative to use Community Scorecards in order to facilitate community evaluation of projects under the Tanzania Social Action Fund (TASAF). As set out under the discussion on Community Scorecards above, these are first and foremost useful as a methodology to facilitate immediate feedback, and are less useful in stimulating wider debates, as the data collected cannot readily be aggregated and compared between localities. However, as demonstrated by the hybrid model developed by Hakikazi, there are ways of combining the advantages of the two models. This could also be considered by the TASAF team.

In addition to the initiatives detailed above, there are also several other organisations planning various forms of expenditure tracking initiatives, including Norwegian People's Aid, Water Aid, Save the Children and Care. The list is by no means exhaustive.

Civil society initiatives, such as the ones outlined above, fulfil numerous important functions. At the local level, they enable individuals and user groups at community level to provide feedback and exercise their 'voice' vis-à-vis central and local government and service providers. At the national level, the data collected through tracking studies and report cards exercises provide civil society organisations with information to guide and strengthen their advocacy programmes. Central and local government authorities, on their part, can realise considerable benefits, through strengthening capacities of oversight and consolidating community support, by enlisting the support of such programmes. The following section considers some of the challenges that need to be addressed in order to realise the full potential of the programmes that seek to boost capacities of public and participatory monitoring of service delivery.

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[9] *Participatory Service Delivery Assessment on Drinking Water & Primary Education in Zanzibar: A Pilot Citizen Report Card. A Summary of Key Findings.* The Implementation Consortium, March 3 2004.

3.3 How can the Impact of Future Initiatives be Optimised?

Recent research on service delivery and accountability, much of it compiled by the World Bank, sends a clarion call regarding the importance of putting in place enabling mechanisms for accountability at the local level. The international best practices presented at the beginning of this paper provide cogent and practical illustrations of what such mechanisms can look like.

The review of the Tanzanian experience to date bears evidence that the Tanzanian Government has recognised the importance of ensuring transparency in the implementation of its policies, especially in regards to financial dealings, and that important ground has already been covered to strengthen local mechanisms of accountability. Civil society organizations are also increasingly interested and engaged. The achievements to date notwithstanding, it is nonetheless clear that existing capacities of financial oversight, particularly at local levels, remain weak and that there are still fairly limited opportunities for actors at the local level to exercise their voice and demand accountability. The task of strengthening mechanisms and practices of accountability at the local level presents formidable challenges for both governmental and civil society actors.

4. Future Work and Challenges

This final section will present a proposal and a challenge. The proposal is to establish an information clearing house and guide for information gathering. The challenge is a presentation of practical and political issues that need to be addressed in the drive to put in place more robust mechanisms of accountability at the local level.

4.1 A proposal – an information clearing house and analytic guide

As can be seen from the brief review of the Tanzanian experience presented above, a key challenge is that of 'connecting the dots'. There is an increasing amount of data relevant to service delivery and financial accountability emerging from government and civil society initiatives, but comparatively little effort is at the moment expended on macro-analysis, follow up on previous findings and ensuring compatibility of different data sets. *It would appear that significant value could be added by establishing some capacity to compile and analyse available data and to suggest ways in which coordination of ongoing and planned initiatives could be strengthened.*

Such an initiative could seek to address the following challenges:

- *Analysis and publicity* – compiling available data from past and ongoing activities, extracting key indicators and building a database of indicators that is disaggregated by geography, sectors and time. The data and original sources can be made available on an established website.

- *Coordination and partnership building* – by tracking ongoing initiatives and through the provisioning of technical assistance, some level of standardisation of data collection to achieve comparability and 'trackability' can be achieved. This would realise significant synergies and give added value to data collected as it could more readily be put in the appropriate analytical context. This would also aid dissemination of data and increase the impact of advocacy activities.

This kind of undertaking could, with advantage, be situated in a 'neutral' setting, such as an independent think tank. This would make it ideally placed to nurture the building of partnerships between government and civil society. If this option were to be pursued, care would need to be taken to realise linkages with the structures and processing already in existence, particularly

through the Poverty Monitoring System, which would include the components of Surveys and Analysis (including PPA & PSSS) and Routine Data Collection (PO-RALG).[10]

4.2 A challenge – addressing the political dimension of coalition building

This paper has sought to draw attention to the interdependence of government and non-governmental actors ensuring a decent standard of public service delivery. The Government has a responsibility in overseeing the delivery of public services, but it has only a limited capability of imposing effective oversight. Civil Society Organisations working with communities to improve transparency in the budget process and accountability in service delivery, on the other hand, may find that they have limited room for manoeuvre without support from local or central government institutions.

If we return for a minute to the case of public expenditure tracking in the education sector, we find practical illustrations of some of the issues at stake. Take, for example, the capitation grant forwarded directly to the school accounts. For the schools to access these funds, they need the signature of the District Education Officer (DEO), as the headmaster is not an 'accounting officer'. This gives rise to a host of ticklish accountability issues. If the school wishes to procure desks, the DEO may direct from where the desks have to be purchased. It is not unlikely that this would be from an associate of the DEO who might provide desks of a higher price and/or lower quality than the village carpenter the school committee might have preferred to commission. Likewise, if it is a matter of procurement of stationary or textbooks, there might be suggestions of *kitu kidogo* ('a small thing', i.e. a kickback). We saw suggestions that such processes might have taken place in the World Bank pilot. The TEN/MET study summarized above also argued that there were losses in cost-efficiency caused by decisions on training being made by districts without involvement by the school staff and/or committees.

Likewise, the analysis of OC expenses in the 2001 REPOA/ESRF report clearly documents the propensity of districts to spend funds in a manner that benefits the councils directly rather than the service providers. This kind of analysis and 'number crunching' goes beyond the quantitative analysis that can easily be provided by a centrally commissioned PETS. This clearly indicates the added value for the type of studies conducted by TEN/MET and Hakikazi.

The problem with on-the-spot accountability and advocacy work, however, is that it directly confronts powerful vested interests. During the research done for this report, the author was on several occasions warned that it is "not that easy" to undertake expenditure tracking and report card work at community level. Not only do CSOs face problems of non-cooperation, as stated in the TEN/MET report, they also face threats of immediate or longer term harm or inconvenience if they enquire about the management of public funds.

The comment on the LGRP presented by one civil society coalition at the 2002 Consultative Group (CG) meeting makes the point in a straightforward manner:

> "In any change situation there are bound to be winners and losers, those for and those against. This is particularly important to remember in a resource poor environment where rules of bureaucratic hierarchy are reinforced further by a pervasive 'big man' culture. In colloquial terms: the big shots have a lot to lose; and they are not used to losing. The challenge should therefore not be underestimated, and the actions needed must be cognisant of the magnitude of the task." [11]

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[10] Since this paper was delivered to USAID in March 2004, an information clearing house has been established at REPOA. For more information on the Tanzania Governance Noticeboard (TzGN) visit www.repoa.or.tz/noticeboard.

[11] NGO Policy Forum (2002) statement on local government, CG informal meeting.

This is not an easy problem to resolve, and it is not one that is special to the Tanzanian or developing country context. Even if the political challenges are daunting, one must at the very least acknowledge that there are political problems. One must be wary, therefore, of the temptation to offer technocratic solutions to what are, to a large degree, political problems. This very strongly makes the case for government – civil society partnerships, as it is very difficult to see how government can address these issues in isolation from independent, critically-minded actors in civil society.

> "The only way to guarantee good government is by institutionalizing powerful accountability mechanisms that hold every public official responsible for his/her actions as a public servant."
> *Ackerman (2004), 4.*

It is important to appreciate that, while this approach may be seen as confrontational, encouraging civil society to engage in monitoring at the local level does not necessarily weaken the position of government actors. On the contrary, it can enable improvement in the provision of services that will strengthen their legitimacy and standing in the community, as well as providing access to more funds through better control of expenditure and revenue collection. *The challenge, therefore, is to establish a 'positive feedback loop' between governmental agencies and civil society, in which each part stimulates the other, leading to the strengthening of local mechanisms of governance over time.*[12] Although the above warning on the short-term political implications of there being 'winners and losers' still stands, there should be little doubt that, overall, both government and civil society would gain in the long term from developing such a positive and synergic relationship.

Finally, it seems relevant to note that the strategic direction suggested is very much in line with the current thinking at the macro-policy level. The PER (external evaluation) report for the Financial Year 03 makes the recommendation that:

> "More active involvement of the CSOs in the external review phase of the PER process – perhaps through the NGO Policy Forum – should be encouraged as part of a long-term strategy to progressively devolve the exercise of external accountability of government to domestic actors. The Tanzanian government and civil society may wish to consider extending the PRS monitoring master plan to include a participatory monitoring and evaluation system in which civil society could play a leading role."
>
> World Bank 2003, xvi (Recommendation #10)

Likewise, PO-RALG's Strategic Plan for 2004-07 makes the following commitment:

> Civil society organisations potentially have a useful role to play in local government affairs. Currently modalities for engaging with civil society vary across the country. PO-RALG will identify areas for collaboration such as public expenditure tracking systems (PETS) where service users will be encouraged to monitor the use of public finances.
>
> PO-RALG 2004, paragraph 8.8

What is now required is for concerted follow up from both the Government and civil society to explore the ways and means of making the necessary linkages and to develop the capacities required to build local mechanisms of accountability. The success of this venture will in no small part depend on the recognition that this is a political as well as a technical challenge.

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[12] I have borrowed the concept of a 'positive feedback loop' from John Ackerman, whose work has also inspired the author's use of international best practices as a key to understanding the dynamics of state-society relations (Ackerman 2003 and 2004).

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