



Budget Transparency and Participation at Local Government Level in Tanzania

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Booklet No:

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List of Abbreviations

HSP	Health Service Provider
LAFM	Local Authorities Financial Memorandum
LGA	Local Government Authority
LGDA	Local Government District Authorities Act
LGFA	Local Government Finances Act
LGOP	Local Government Laws Principal Legislation
LGO	Local Government Office
O&OD	Opportunities and Obstacles to Development
VEO	Village Executive Officer
WEO	Ward Executive Officer

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To all of you I say *asanteni sana*.

Irenei Kiria

Executive Director of Sikika

1. Introduction

Transparency and participation in the budget process are important strategies to sustainable development. To play an active role in the realization of their basic rights, citizens need to have access to information and opportunities to hold local authorities accountable for the delivery of public services.

The Tanzanian Development Vision 2025 found that the weak voice of people had been a major impediment to past development efforts and, therefore, the Vision calls for the empowerment of local governments and communities.¹ A central strategy to strengthen public service delivery is the national decentralization policy, which devolves powers and responsibilities to local government authorities and concurrently promotes democratic participation of the people in the local development process. But access to budget information and the integration of citizens into public decision-making still faces many obstacles due to various factors.²

The importance of promoting democratic values and procedures has been emphasized by civil society organizations and academicians. Citrin and Muste (1999) state that the creation of opportunities for citizens to participate in political decision-making is an important strategy to improve trust in the government. But the political environment may limit the efforts of government officials to account for their performance, or they may have concerns involving the public in complex decision-making. Moreover, the administration and elected officials may feel that citizens already have sufficient access to information or that increased accountability would make their jobs more difficult. While government planning officers have no objection to public participation, they prefer if elected officials, who are accountable for the results, initiate the process (Miller and Evers 2002).

To strengthen the role of communities in the realization of the national development vision, the Tanzanian government introduced the Opportunities and Obstacles to Development planning methodology in

¹ Compare The Tanzania Development Vision 2025, p. 24.

² C. Ebdon and Aimee I. Franklin (2006), p. 442.

2001.³ Massoi and Norman (2009) studied the involvement of residents in the planning process at the Kizota ward in the Dodoma municipality (at lower local government level). The Kizota ward consists of 6 'mitaa' (streets) with a population of 16,432 people of which a sample was drawn including 729 persons of the age of 15 and above. The study results have shown that 52.2% of the interviewed community members were not involved in the preparation process of the three-year strategic plan. In contrast, 80% of mitaa executive officers and 67% of ward executive officers evaluated the level of community involvement to be moderate. Although 40.3% of the residents could not recall any achievement through involving the community in the planning process, 50.2% shared the view that their involvement would result in increased ownership of projects, accountability, sustainability, effectiveness and efficiency in running such projects. Moreover, 27.8% indicated that their involvement would result in the solving of residents' complaints.⁴ To improve the situation, 34.3% of the residents suggested that the government should allow bottom-up planning, and 21.8% mentioned that planning should start at mitaa level to include mitaa priorities. Furthermore, 19.6% indicated that mitaa executive officers and residents should be trained on participatory planning.

The research institution Research on Poverty Alleviation (REPOA) has participated in a research programme on Local Government Reform which started in 2002. Two surveys were conducted in 6 case councils in 2003 and 2006.⁵ The results show that financial information was mainly disseminated through council and village meetings. Half of the districts (3) used public notice boards and/or newspapers. Further, the survey asked 1260 citizens what kind of information they have seen on public notice boards over the two years before the survey. The number of citizens who reported to have seen the posting of local government budget information in a public place

³ Prime Minister's Office – Regional Administration and Local Government (2007), *The Opportunities and Obstacles to Development – A Community Participatory Planning Methodology*, p. v.

⁴ L. Massoi and A. S. Norman (2009), *Decentralization by devolution in Tanzania: Reflections on community involvement in the planning process in Kizota Ward in Dodoma*, *Journal of Public Administration and Policy Research* Vol. 1(7), p. 137.

⁵ The case councils included Bagamoyo, Ilala, Iringa, Kilosa, Moshi and Mwanza.

had increased from 7 to 14 percent from 2003 to 2006. During the same time, the reported postings of audited statements of council expenditures increased from 3 to 6 percent, and postings of the financial allocation to key sectors rose from 4 to 8 percent (REPOA 2010).⁶

The studies above show that citizens face two major obstacles that prevent them from actively participating in the local development process:

1. Minimal participation in the development planning process, and
2. Limited access to financial information of local government authorities,

The key informants who were interviewed by REPOA (2010) provide some anecdotal evidence that district authorities take little efforts to share financial information with the public. Moreover, the study of Massoi and Norman (2009) indicates that the training on participatory planning should be provided to citizens and to executive officers.

This raises the question what local actors actually know about the statutory provisions they should follow. The Local Government Finances Act (LGFA) of 1982 amended in June 2000 and the Local Authority Financial Memorandum (LAFM) of 2010 include provisions on access to financial information at the local government level, and the Local Government District Authorities Act (LGDAA) of 1982 established institutions through which citizens can hold their local leaders accountable. We also know very little about citizens' participation in village or mitaa assemblies where local leaders can be held accountable.

Research questions

To address those questions, Sikika conducted a study in 2012 to address the following areas:

⁶ O.-H. Fjeldstad, L. Katera, J. Msami and E. Ngalewa (2010), Local Government Finances and Financial Management in Tanzania: Empirical Evidence of Trends 2000 – 2007, Special Paper 10/2, Dar es Salaam, and REPOA.

1. How do citizens seek budget information, and what efforts do health service providers and local government officers take to provide such information?
2. Do citizens, local government officers and health service providers know about the statutory provisions concerning the accessibility of financial information of government institutions?
3. Do local government officers and health service providers comply with the existing regulation by publishing financial information on public notice boards?
4. Do citizens' know how to participate in the local development planning and implementation process?

The remainder of this report is structured in the following way: the survey's scope and methodology are described in chapter 2. The main results are highlighted in chapter 3 and discussed in chapter 4. Conclusions and recommendations are made in chapter 5.

2. Study Methodology

2.1. Sampling and Data Collection

The study was conducted in six districts of which half are urban and the other half rural. The urban districts Ilala, Kinondoni and Temeke are all part of the Dar es Salaam region. The rural districts Kondoia and Mpwapwa are part of the Dodoma region while the rural district Kibaha belongs to the Coast region. The mentioned Districts were selected because they were the only districts where Sikika was operating by the time when this study was conducted.

From each of the six districts, the study involves individual citizens, local government officers and health service providers from all three tiers of the local government administration:

- i) At district level, the study included the district government office and district hospital.
- ii) At ward level, the survey included wards government offices and health centres.
- iii) At village (rural) or street (urban) level, data was collected from the village/street government offices and dispensaries.⁷

The respondents mentioned above were interviewed using a semi-structured questionnaire. The study also used a second structured questionnaire to verify if the local institutions used a public notice board to share financial information with the residents they are serving.

The analysis of data was done using the SSPSS software version 12 with extensive application of simple measures such as computation of means, frequencies and percentages.

To assess if the users of the local government offices and health facilities are able to access and use the available budget information, ten residents from five villages were non-randomly selected from each of the wards to answer a semi-structured questionnaire, which was different to the one

⁷ Note that the lowest administrative unit is called 'village' in rural areas whereas they are called 'streets' in urban areas.

that was used for Local Government Officers (LGOs) and Health Service Providers (HSPs).

Moreover, the survey inquired the respondents' awareness of statutory provisions that regulate access to financial information and democratic decision-making. The related questions are based on the Local Authorities Financial Memorandum (LAFM) of 2010, the Local Government Finances Act of 1982 amended in June 2000, and the Local Government Act of 1982.

A total of 810 questionnaires were prepared for 300 citizens, 135 local government officers, 120 health service providers and 255 for the public notice boards (refer to table 1 below).

Table 1: Targeted number of questionnaires by district and study object

District	Citizens	LGOs	HSPs	Public Notice Board	Total
Ilala	50	30	30	60	170
Kinondoni	50	30	30	60	170
Temeke	50	30	30	60	170
Kibaha	50	15	10	25	100
Mpwapwa	50	15	10	25	100
Kondoa	50	15	10	25	100
Total	300	135	120	255	810

Source: Sikika (2012).

As indicated in the table 1 above, 810 questionnaires were distributed to the six districts and 764 were successfully completed; that means, overall, only 5.7% were not responded to (compare table 2 below). Out of the 300 questionnaires for citizens, 279 questionnaires (equivalent to 93%) were satisfactorily filled out and could be included in the final analysis. The questionnaires for service providers had a response rate of 72.5%, whereas the response rate of government offices was higher than expected (114.1%). The rate of completed questionnaires that were to assess the utilization of public notice boards was (95.7%). From among the citizens, only 7% did not provide a response to the questions. The same applies for 27.5% of health service providers and 4.3% of the public notice boards.

Table 2: Response rates by district and study object

District	Citizens	LGOs	HSPs	Public Notice Board	Total
Ilala	90.0%	106.7%	86.7%	93.3%	93.5%
Kinondoni	98.0%	123.3%	66.7%	101.7%	98.2%
Temeke	96.0%	153.3%	66.7%	113.3%	107.1%
Kibaha	92.0%	80.0%	130.0%	92.0%	94.0%
Mpwapwa	90.0%	66.7%	10.0%	40.0%	66.0%
Kondoa	92.0%	113.3%	70.0%	104.0%	96.0%
Total	93.0%	114.1%	72.5%	95.7%	94.3%

Source: Sikika (2012).

2.2. Limitations of the Study

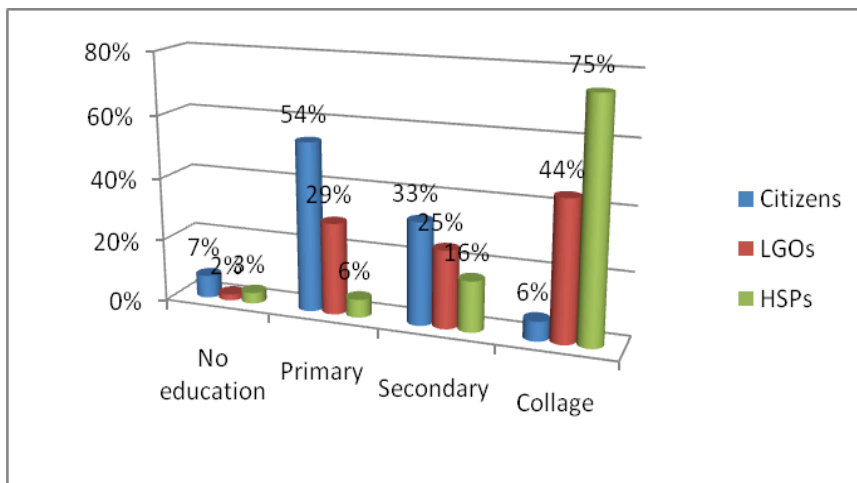
Though most respondents appreciated the importance of the study's objectives, the data collectors faced several difficulties that required extending the data collection exercise from three weeks towards a full month. One of the problems which delayed the process was that health service providers required the permission from the District Medical Officer to respond to the questions. Another obstacle were poor road conditions due to rain, especially in the Dodoma region, and the lack of public transportation to remote areas which required the enumerators to seek alternative, and more expensive, means of transportation. Moreover, most of the respondents who were interviewed during the data collection process demanded to be motivated (paid) for the time they spend on the questionnaire. But the survey process did not provide and financial incentives to respondents. To increase the response rates, questionnaire were given to the respondents allowing them to complete the questionnaires at their convenience by an agreed time line. However, there was a no-response rate of only 5.7%. Also, the independent completion of questionnaires by respondents may have affected the answers as clarifications could not be instantly given by the interviewer.

2.3. Socio-Demographic Characteristics of Respondents

This study interviewed citizens, local government officers, and health service providers. Graphs (1) and (2) below show their level of education as well as their age.

Graph 1 show that very few respondents did not receive any formal education. Among citizens, only 7% lacked any education certificate, while only 2% of the interviewed LGOs and 3% of the HSPs fell into that same group. The majority of citizens (54%) received merely primary education compared to 29% of LGOs and 6% of the HSPs. About one third (33%) of the citizens have secondary education compared to 25% of LGOs and 16% of the HSPs. Only a few citizens (6%) attained collage level education compared to LGOs (44%) and the majority of HSPs (75%).

Graph 1: Level of Education of Respondents

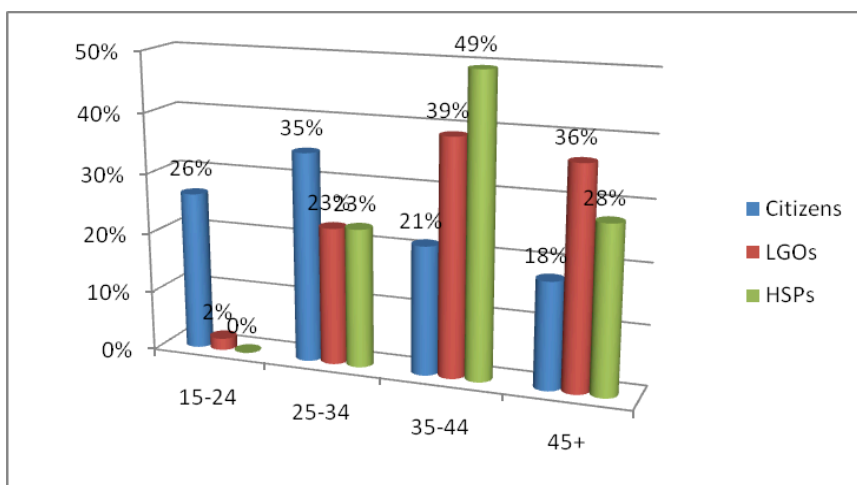


Source: Sikika (2012).

The results show that the interviewed citizens are, on average, less educated than local government officers, while most service providers show the highest level of education. The different level of education between respondents may attribute to their understanding of the budget information and budget process; citizens might have lower understanding compared to HSPs and LGOs.

The respondents also vary with age. While about a quarter (26%) of the interviewed citizens was between 15 and 24 years old, hardly any of the LGOs and HSPs fell into the lowest age interval. The majority (60.6%) of all interviewed citizens are younger than 35 years, whereas the majority of LGOs (74.5%) and HSPs (76.9) are 35 years or older (compare graph 2 below).

Graph 2: Age Group of Respondents



Source: Sikika (2012).

In the second interval of 25 to 34 years, citizens also account for the highest relative frequency (35%) followed by 23% of LGOs and HSPs. In the third interval of 35 to 44 years, HSPs account for the highest relative frequency (49%) followed by LGOs (39%) and citizens (21%). With regard to the fourth age interval, LGOs have the highest frequency (36%) followed by HSPs (28%) and citizens (18%).

The result indicates that, the majority of citizens' fall under the age group between 15-24 and 25-34. In contrast, the majority of health service providers and local government are under the age groups of 35-44 and 45 and above, respectively.

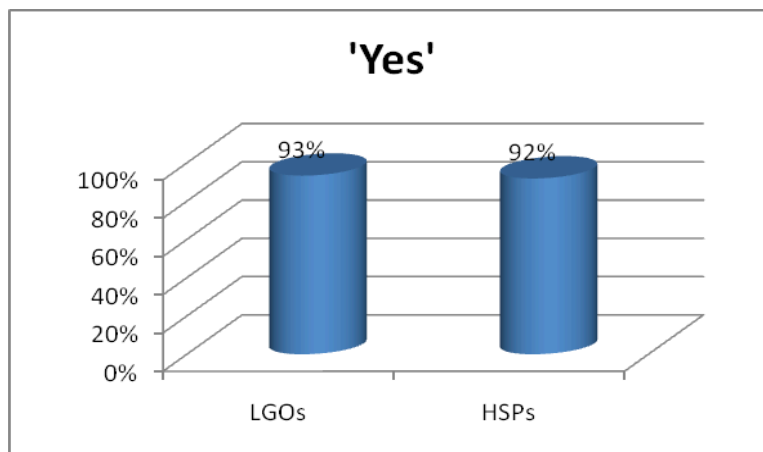
3. Study Findings

3.1. Access to Budget Information

3.1.1. Attitudes towards Information Sharing

From the supply side of budget information by local government officers and health service providers, about 93% and 92%, respectively, said that they provide budget information to citizens. They are doing this to give citizens the opportunity to follow up on how their money is collected (through taxes and other duties) and committed to different development activities and services. They also see it as a way to encourage citizens to take part in the development activities in their areas through following up the implementation of development plans. However, the remaining LGOs and HSPs said that they do not avail budget documents to citizens because they are only to be used at the office and, thus, should not be shared with the citizens (compare graph 3 below).

Graph 3: Do you provide budget documents to citizens to foster their participation in the development process?



Source: Sikika (2012).

Benefits of Information Sharing

The study findings also shows that all (100%) of the interviewed LGOs and 98% of the HSPs said that they know the importance of involving citizens in

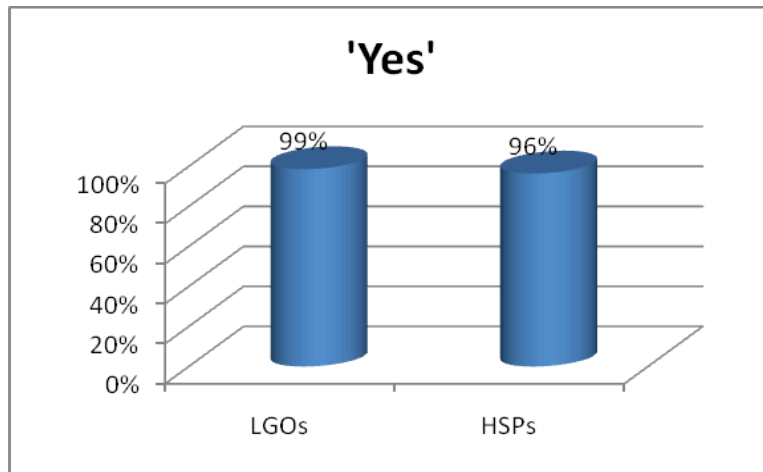
the planning of development activities in their respective areas. One of the mentioned merits of involving tax payers into development matters was to make use of a broader base of experiences and knowledge that citizens have. Moreover, citizens that are part and parcel in the development of plans and projects in their areas will also be motivated to monitor and follow up with their leaders regarding the implementation status of planned projects. They will be eager to know how their monies are committed to planned activities and that will help them to provide a sense of ownership of the implemented activities which promotes the sustainability of the projects.

Sharing of Non-Budget Information

Since the need for information sharing is not confined to budget documents, the study went further by asking if there is other information apart from budget documents that is shared with the public. About 99% of the interviewed LGOs and 96% of HSPs explain that there is 'other information' which is important to be shared with public. The information includes: children (under five years) vaccination; participatory security "ulinzi shirikishi"⁸; environmental protection and epidemic diseases (refer to graph 4 below).

⁸ Officially introduced in Tanzania in 2006 as part of an ongoing police reform programme. Whereby citizens are encouraged to form neighbourhood policing institutions to prevent and detect crime. (Charlotte Cross(2013))

Graph 4: Do you share other information with the public apart from budget information?

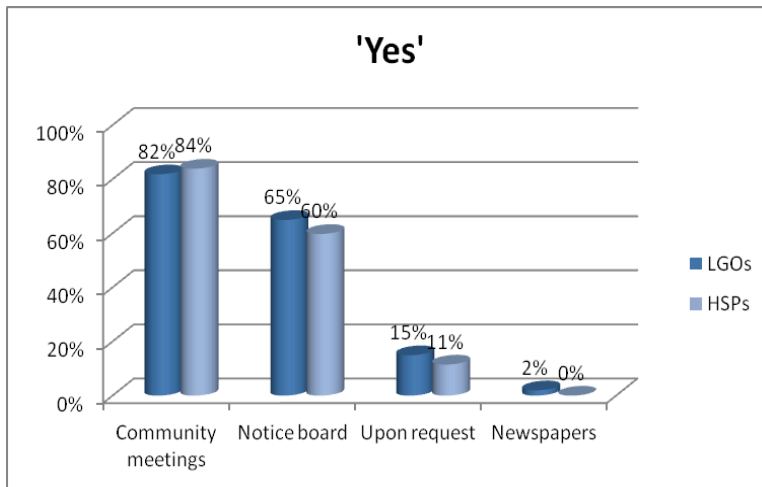


Source: Sikika (2012).

Means of Information Sharing

Furthermore, the interviewed LGOs and HSPs mentioned different means which they use to share information with the public. About 82% and 84% of the interviewed LGOs and HSPs, respectively, said that they use community meetings as a means for information sharing with the public, and about 65% and 60% of the interviewed LGOs and HSPs, respectively, mentioned that they publicize the information on notice boards or walls. However, about 15% and 11% of LGOs and HSPs, respectively, were providing information to the public upon request, and only 2% of the LGOs and none of the HSPs use news papers as a means of sharing informing with the public (compare graph 5). The reader should note that the sum of all frequencies exceeds 100 because multiple answers were possible. This indicates that the dissemination of information to the public by both the LGOs and HSPs is mainly done through community meetings and notice boards and very few use newspapers and provide information upon request.

Graph 5: Which means are you using for information sharing with public (multiple answers possible)?

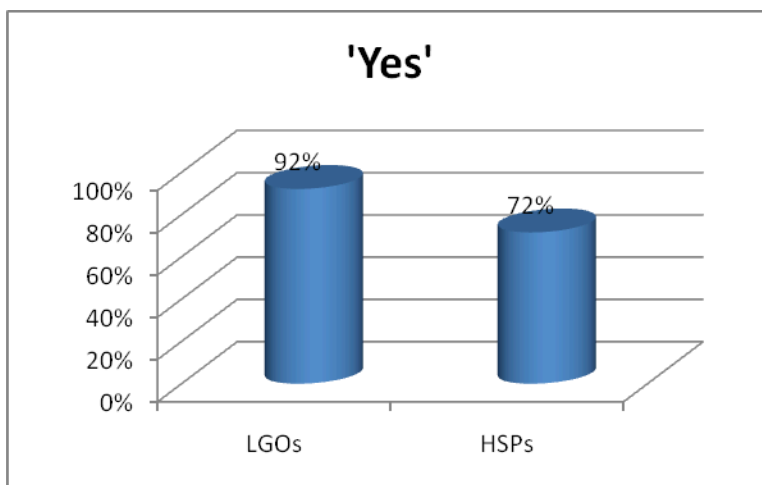


Source: Sikika (2012).

Perceived Relevance of Dissemination Mechanism to Citizens

About 92% and 72% of LGOs and HSPs, respectively, said that the citizens understand and use the means (mentioned above) for receiving information for their consumption (compare graph 6 below).

Graph 6: Do citizen understand and utilize the mentioned means of disseminating information?

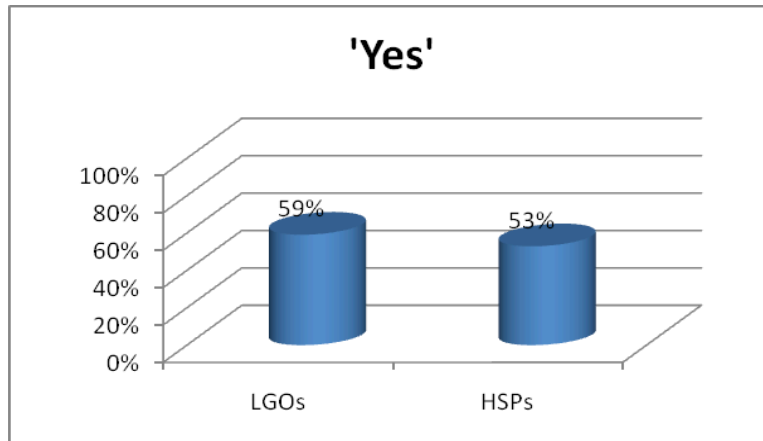


Source: Sikika (2012).

Follow Up of Development Activities

About 59% of the interviewed LGOs and 53% of the HSPs indicated that citizens use the information which they obtain from their offices to monitor and follow up on the utilization of public resources for development activities and services in their areas (compare graph 7 below).

Graph 7: Do citizens use the publicized information?

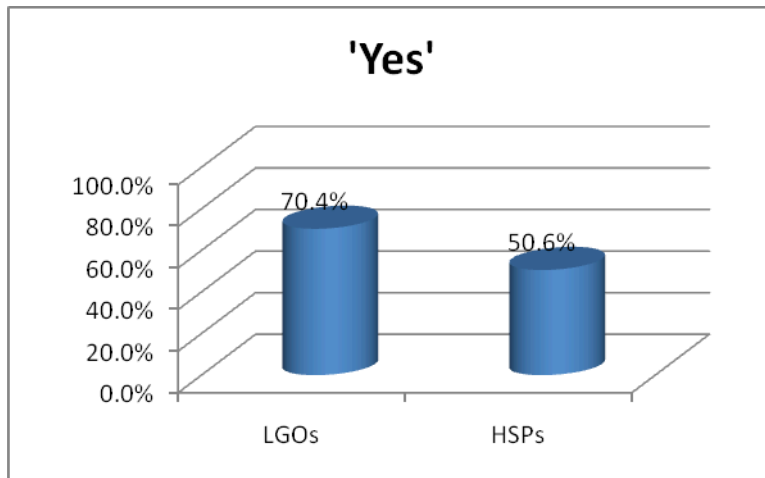


Source: Sikika (2012).

Complaints about Services

About 70.4% of the interviewed LGOs and 50.6% of HSPs indicate that citizens use the information to complain about the services which are offered by the government institutions like village or mtaa and ward offices or health services from dispensaries, health centres or hospitals, and they demand for improvements (compare graph 8 below).

Graph 8: Do citizens complain on the services offered by government?

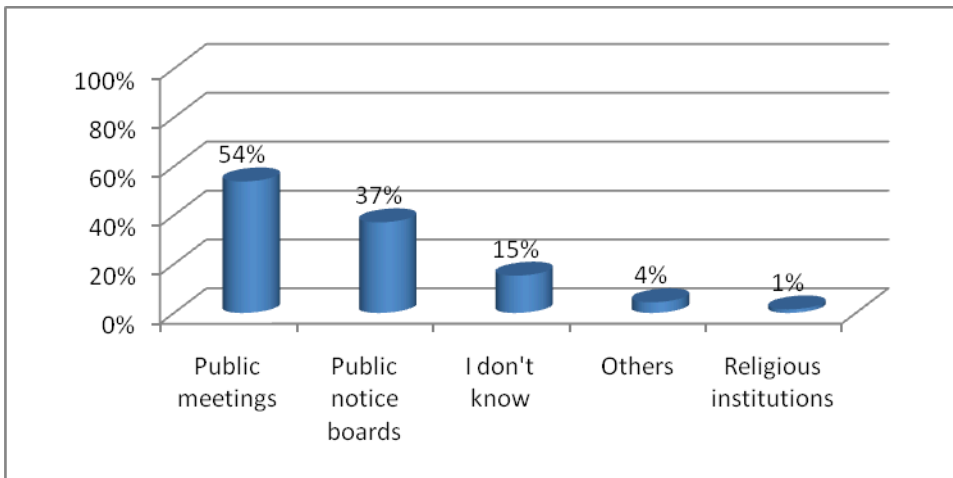


Source: Sikika (2012).

Citizens' Views

The findings of the study show that citizens use different means of accessing the budget documents. About 54% of the citizens access the budget documents through public meetings, and 37% of the respondents obtain the budget information through notice boards of the public service facilities and government offices within their community areas. However, about 15% of the interviewed citizens mentioned that they don't know any means of accessing the budget documents while a small fraction of the interviewed citizens (4%) gets budget information through other means like, for example, the relationships they have with public officials and 1% through religious institutions (compare graph 9 below). Again, as it has already been mentioned, the respondents were allowed to provide multiple answers so that the total of all frequencies exceeds one hundred percent). This shows that information is disseminated and received through various means depending on the resource that are available in the particular environment.

Graph 9: How do you access budget documents (multiple answers possible)?



Source: Sikika (2012).

Furthermore, the interviewed citizens mentioned various reasons to why they are not able to access to budget documents despite of the available means for dissemination. The indicated reasons are:

- the budget documents are confidential,
- government authorities require citizens to defend the request of budget documents, and
- the long time it takes between the request of budget documents and the provision to people.

The above results suggest that both local authorities and citizens may not be familiar with the existing statutory regulations concerning the sharing of budget information with the public. Evidence that support this presumption is presented in the following section.

3.1.2. Laws and Regulations

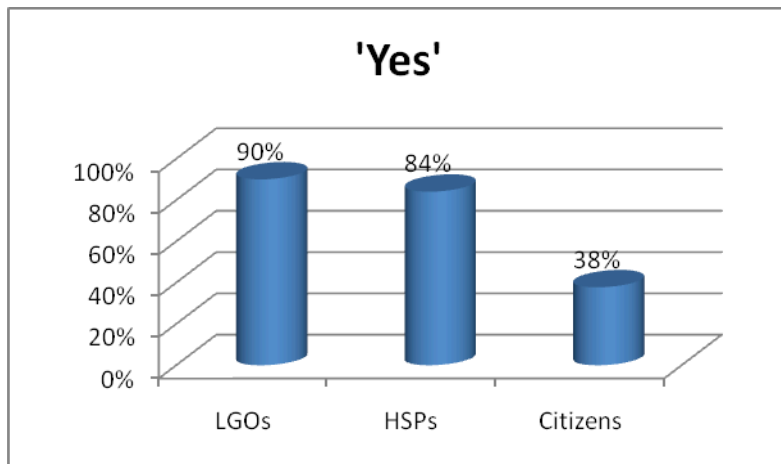
Awareness of Laws about Access to Information.

The survey results show that few interviewed citizens (38%) are aware of the existence of laws that ensure the provision of budget documents to the public. The majority does not know about such provisions. This does not

mean that respondents who indicate awareness of the laws and regulations on access to information also know and understand their specific content. Rather, they may just have heard about the existence of such laws without ever reading them closely.

In contrast to citizens, the majority of the interviewed LGOs (90%) and HSPs (84%) confirmed that they are aware of the existence of laws which obligate them to share budget documents with the public (compare graph 10 below).

Graph 10: Are you aware of any laws ensuring the provision of budget documents to the public?



Source: Sikika (2012).

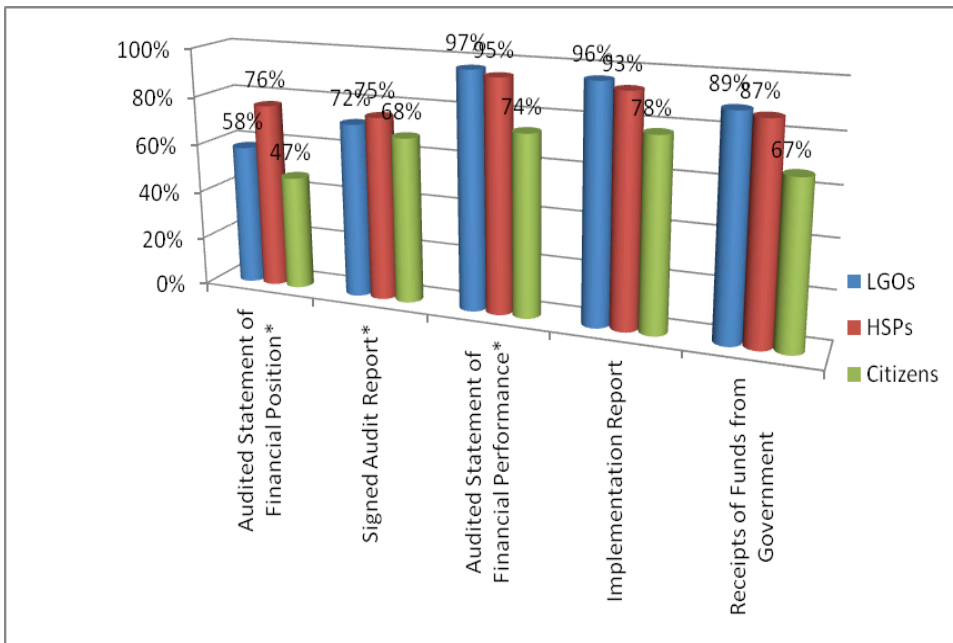
Which Budget Documents Should Be Public According to Laws?

Beside the basic awareness of the existence of laws that regulate access to budget information, the survey also inquired whether citizens, LGOs and HSPs understand their content, namely which particular budget documents are required to be published (such provisions are made in the Local Government Finances Act (1982) amended 2000 or the Local Authorities Financial Memorandum (2010)).

To test whether the respondents can differentiate between documents that are part of statutory provisions, namely the signed audit reports, audited statement financial position and the audited statement financial

performance, the questionnaire also included budget documents that are not part of such provisions such as the receipts of funds from the government and the annual implementation report. The distribution of answers in graph 11 below shows that the respondents were not able to differentiate among the mentioned budget documents according to the existing laws.

Graph 11: Which of the following documents are supposed to be made public according to the existing laws or regulation?



Source: Sikika (2012).

Note: The documents marked with an asterisk (*) are those budget documents that have to be disclosed by the government institutions according to the existing laws and regulation; whereby the other documents are not part of the requirement.

Local Government Finance Act (1982), section 49 states:

“Every local government authority shall at its own offices and in such a manner as may be directed by the Regional Commissioner publish within its area a) The annual balance sheet and statement of abstract; and b) any report on the accounts made and signed by the auditor, within six months after the close of the financial year to which the accounts relate or within six months of the receipt of the report of the auditor, as the case may be.”

Local Authority Financial Memorandum (2010), section 31 states:

“The Council shall undertake to publish at its own office and in the local newspaper within its area the following: i) The audited statement financial position; and ii) The audited statement financial performance.”

3.1.3. Utilization of Public Notice Boards

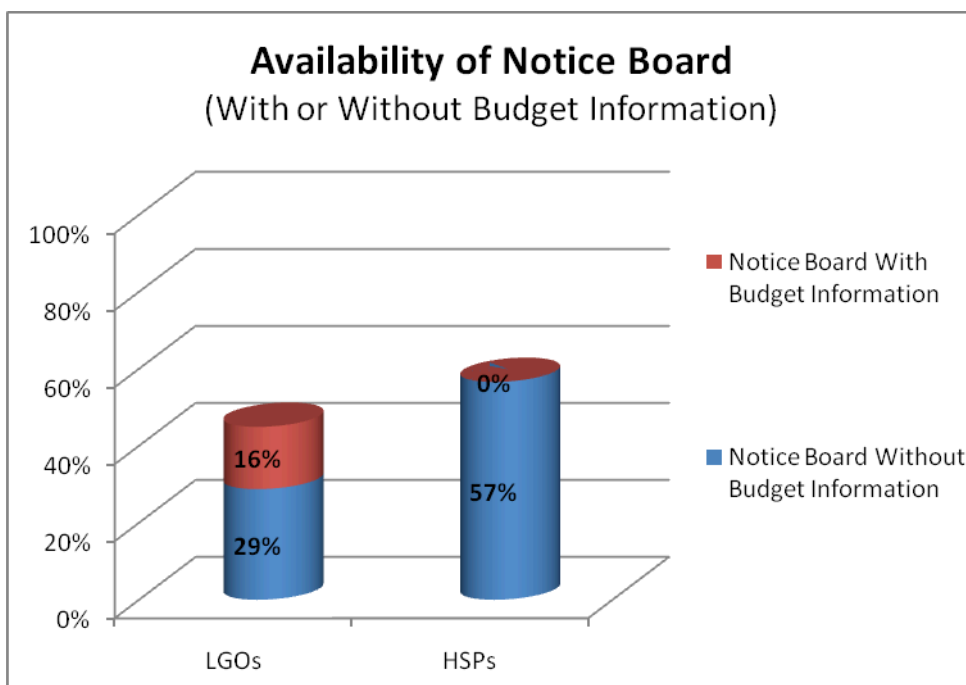
The utilization of public notice boards promotes the accessibility of budget information by the public as they provide a permanent point of information for citizens who are interested in the activities of their government. The regular sharing of information through notice boards would allow citizens following up the plans and status of implemented activities as well as holding their executive officials accountable for their performance.

The previously presented results of section 3.1.1 on page 13 (compare graph 5 above) have shown that 65% LGOs and 60% of the interviewed HSPs claim to use public notice boards to share budget information with local citizens, while only 37% of the interviewed citizens said they use public notice board as one of the means to access budget information (compare graph 9 on page 16). To verify if those answers reflect the reality, the survey also evaluated the utilization of notice boards at local government offices and health facilities.

Availability of Notice Boards

About 45% of the local government offices and 57% of public health facilities had notice boards for posting public information. However, from among all local government offices, only 16% were found with budget information and 29% had no such information posted. From among the existing notice boards at public health facilities, none had posted budget information (compare graph 12 below).

Graph 12: Notice board availability



Source: Sikika (2012).

The results indicate that very few local government institutions and none of the public health facilities are posting the budget information on their notice boards. This implies that every citizens who is interested in financial documents cannot access them without making efforts by requesting them from the responsible institution.

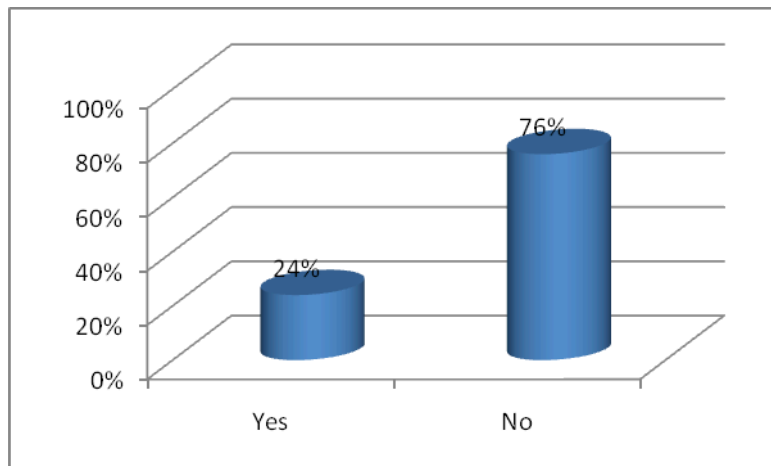
3.2. Participation in Budget Process

3.2.1. Opportunities and Obstacles to Development

Awareness

The survey results show that citizens' awareness of the Opportunities and Obstacles to Development (O&OD) is very limited. Most of the interviewed citizens (76%) said that they have never heard about the Opportunities and Obstacles to Development process (compare graph 13 below).

Graph 13: Have you ever heard the Opportunity and Obstacle of Development Process?



Source: Sikika (2012).

Timing of Process

Also, the study inquired on the citizens' knowledge about how frequently the process should be conducted. In line with the aforementioned lack of awareness, the majority of respondents (69.2%) did not know that the O&OD process is to be conducted every three years.

Approval and Consolidation of Community Development Plans

After the O&OD process has been completed, it is the village assembly (in rural areas) which has the responsibility and authority to approve the village development plans, while that authority is vested in the Ward Development

Committee in urban areas (mitaa).⁹ Ward Development Committees are responsible for compiling, reviewing and consolidating all approved village/mtaa development plans and for submitting them to the local government authority.

However, the majority of the interviewed citizens (59.4%) does not know who is responsible for the approval of their village/street development plans. Likewise, they do not know how their village/mtaa development plans are consolidated into ward and district development plans.

Citizens' Experience

Furthermore, the findings show that about 56.9% of citizen's have never attended such a process and from those who attended to the O&OD process (43.1%) the majority (65.6%) did not contribute during the meeting.

3.2.2. Community Assemblies

Citizens' Knowledge

The study findings shows that the majority of the interviewed citizens (91.8%) are aware of the community village/mtaa assemblies. This is an institution where citizens can obtain basic information on the government's income and expenditures. It is also a place to share their opinions and ideas and to get explanation from the government concerning the status of development projects in their areas.

Frequency of Meetings

Moreover, the study revealed that about 54.3% of the interviewed citizens knew how frequently community meetings are to take place, which is once in every three months for the village assembly in rural areas and once in every two months for the mtaa assembly in urban areas. This has also been observed by Mmari (URT, 2005)

Citizens' Knowledge of the Process

⁹ International Development Center of Japan (March, 2008): The Study on Improvements of Opportunities and Obstacles to Development (O&OD) Planning Process; Final Report. PMO-RALG & JICA, pg 38.

About 45.6% of the interviewed citizens were able to mention the person who is responsible for convening the mtaa/village assemblies, which is the mtaa chair person for urban areas and the village executive officer (VEO) for rural areas. Similarly, about 63.2% of the interviewed citizens could identify the person who is responsible for collecting the issues that are to be discussed during the meeting (agenda). In urban areas, it is the mtaa chairperson who is responsible for collecting the matters to be discussed and to submit them to the ward development committee. For the villages, it is the village executive officer who has the role of documenting the discussion and decisions that are held during the village assembly.

Reasons for Remaining Absent

About 43.1% of the respondents said that they are not attending community meetings. Among the reasons why they do not attend is that they have never been given a chance to express their opinions during the meeting. Therefore, they would go after more productive activities rather than to merely be passive observers of the process.

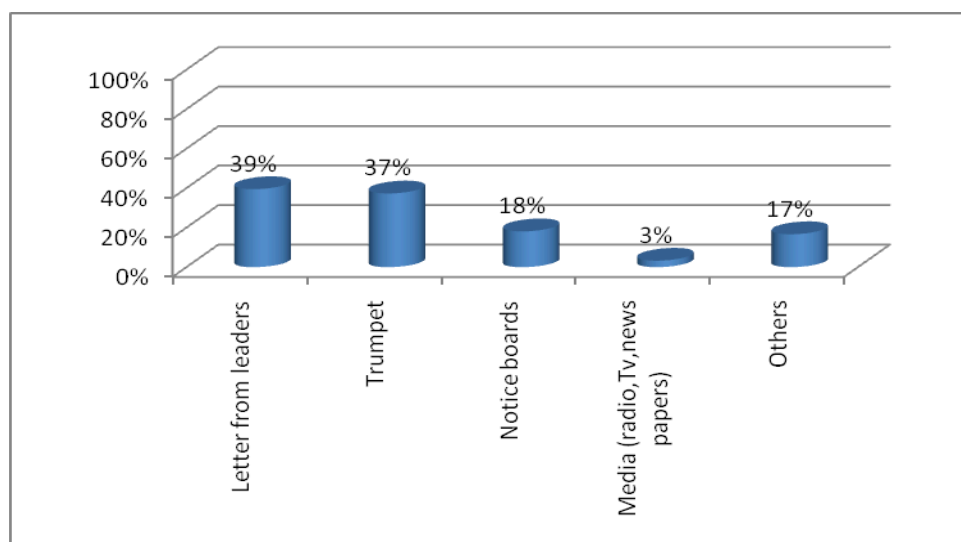
Notification of Meeting

To be able to attend the meetings, citizens need to receive the notification about the date and venue of the village/mtaa assembly in advance. The respondents mentioned various means that are used to disseminate the notification. About 39% mentioned to have received letters from their leaders, 18% indicated that the information is posted on the local government office's notice boards/walls, 37% of the respondents mentioned the use of trumpets in their areas, and 3% became aware of the announcement through media and about 17% others mentioned that more than one means was used (compare graph 14 below).

From all citizens' respondents who ever took part to such meetings, (43.1%) said that they were not informed about the meeting as no means were used by their leaders to disseminate the information concerning the conduct of such meetings. This results in the reduction of the attendance of the community who are the most important participants as all the matter that

are going to be discussed during these meetings have a direct impacts on their development.

Graph 14: What are the means that are used to disseminate information about the community meetings?



Source: Sikika (2012).

Accountability

Another interesting part of the findings is that the majority of respondents who attends these meetings (56.9%) knows that they can hold their leaders accountable by, for example, reporting them to their higher level authorities, or by refusing to vote for them again if they fail to fulfill their promises or if they fail to call for the community meeting according to the timetable, or if the discussed matters are not taken for action while social services are deteriorating.

4. Discussion

Public participation in local meetings and budgeting as well as timely access to relevant fiscal information are key elements of a transparent and participatory budget process. There are laws and regulations that put emphasis on participatory bottom-up planning and sharing of budget information such as the Tanzania Constitution of 1997, the Local Government Finance Act of 1982 and the Local Authorities Financial Memorandum of 2010.

To strengthen the involvement of the public in local government matters, the Tanzanian Government applies a decentralization policy that devolves powers and responsibilities to local government authorities. This policy led to the introduction of a number of participatory institutions like O&OD and community assemblies which empower communities to become actively involved in the identification of problems, the formulation and implementation of development plans and implementing decisions of their own lives [(DFID, 2002; Guijt and Shah, (1998)] as cited by Masanyiwa, Z. S and Kinyashi, G. F. (2008)).

4.1. Attitude towards Information Sharing

The Tanzanian government signed the Open Government Partnership declaration in September 2011. The initiative requires the government to prepare a concrete action plan to provide information and open up to its citizens (Mambo and Ulanga, 2011).

The findings show that the views of government officers and the communities differ. While the majority of LGOs and HSPs claimed that budget information is provided to citizens (Graph 3), citizens mentioned that there are lots of barriers to access information because the documents are either kept confidential, or because government authorities requires citizens to defend the request of budget documents, or it takes a very long time between the request of documents and their provision. Further, many of the respondent received only primary education and, therefore, might be intimidated by that kind of bureaucracy.

Another factor that influences transparency are the different ways that the government institutions use to share information with the public. The study revealed that LGOs and health facilities use various means including community meetings, notice boards, or news papers. Some authorities require that requests must be made in writing. However, the majority of the public prefers to obtain information through community meetings and the posting of information on notice boards.

4.2. Knowledge of Transparency Laws

Statutory provisions

The study findings shows that the majority of citizens and the minority of LGOs and HSPs are not aware of the existence of laws and regulations that govern the access to budget information by the public. Among those are the Local Government Financial Act of 1982 amended in June 2000 and the Local Authority Financial Memorandum (LAFM) of 2010 which specify that the audit reports, audited statement financial position, and the audited statement of financial performance need to be shared with the public in a timely manner.

Awareness of laws about access to information

Although the findings indicate that 90% of LGOs and 84% of HSPs are aware of the existence of laws and regulations, the compliance remains weak as many offices do not have notice boards or they do not use them to provide budget information. If access to such documents is cumbersome, the community lacks the knowledge and influence on basic social service provisions such as public health care.

In comparison, citizens show low awareness of laws and regulation. One of the reasons for citizens' low awareness could be that these documents are of little use to people with only basic education. Some of these documents are presented in English which many Tanzanians do not speak compared to Kiswahili. Another reason that deminishes the value of such information for ordinary citizens is that they contain technical terms and figures that are difficult to understand and use.

The results indicate that officers who work in lower local government offices (LGO) are usually more aware about the existence of laws compared to public health service providers despite the fact that most of the HSPs have tertiary education. But the nature of the work that is performed at government offices is probably more related to community development and good governance compared to a worker at a public health facility.

Therefore, one may presume that both the lower education background and the low involvement in the budget process partly explain why citizens are highly ignorant regarding statutory provision around access to budget information.

Which budget documents should be public according to laws?

There are patterns in Graph 11 that deserve closer attention as all three groups of respondents associated the audited statement financial position less often than other documents with the existence of statutory transparency provisions, while the audited statement financial performance was the most frequently mentioned document. One reason to explain the pattern of answers across all respondents could be an associative priming effect. This psychological effect occurs when a person's exposure to an initial stimulus – the prime – like the words 'budget' activates certain part of the person's memory and then influences the primed person's response to a second stimulus such as the word 'statement of financial performance (income and expenditure)'.

Nevertheless, the local government leaders generally associate the budget documents with legal provisions (irrespective of their actual statutory status). This finding is largely consistent with the previous question related to the awareness of legal provisions.

4.3. Opportunity and Obstacles to Development Process

The Opportunities and Obstacles to Development (O&OD) methodology is a comprehensive participatory planning process which was developed in Tanzania to overcome many of the shortcomings of other planning methodologies. The intention is to restore the spirit of self-reliance, local resource mobilization, transparency and accountability by ensuring effective community participation in planning, decision making, implementation and, therefore, ownership of the development activities (URT 2007, pg 7). It provides an excellent mechanism to allow citizens to express their various interest at the grass root level, to articulate their

needs and incorporate them into the development plans and budgets of the local government authorities (LGAs).

But the study found that the majority (76%) of the interviewed citizens' awareness was bound to the methodology. As a results, they are also not aware of the limited to the process or of the person or institution that is responsible for approving the community development plans. Hence, there is a restricted attendance to such a process. The limited awareness of the O&OD may exist because citizens are not provided with enough information through initiatives by the responsible institution. Some scholars argued that enhanced citizen participation is a crucial way for them to recognize and assert their duties as citizens and vital members of the community (Box 1998: King Stivers, et al. 1998) cited by C. Ebdon and A. L. Flanklin (2006). The local government needs to ensure that citizens understand the participatory method and explain the importance of citizens to take part in such a process.

Moreover, citizens have little interest in the O&OD process because those who participated reported that they were not given the opportunity to voice their views during the process and they were only passively taking part. As a consequence, their needs are not being taken into account during the strategic planning process and they are not familiar with the development plans that are to be implemented in their community. This is contrary to the intention of the government to enhance community participation in the development planning process through the establishment of a bottom-up approach and positive thinking (IDCJ & PMO-RALG 2006). As the responsible authorities do not integrate citizens into the process, the plans may set aside resources for development projects that will not be the citizens' priority for that particular period of time. This may undermine the effectiveness of activities and, hence, hamper the impact of the implemented projects.

4.4. Community Assemblies

Citizens use community meetings to receive basic information on the government's undertakings. It is also a place for them to share their

opinions and ideas and to get explanation from the government concerning the status of development projects in their areas. This has also been emphasized by C. Ebdon and A. L. Flanklin (2006) who state that public meetings are not very effective to provide for citizens with direct influence, but they can be used as forums for preliminary information sharing.

The study findings elucidate that a large number of interviewed citizens has a good understanding and are actively involved in those meetings. Furthermore, the results provide strong evidence that citizens are aware of the existence of such institutions within their areas, and they make use of them by following up local issues that relate to development activities and they also take the opportunity to hold those who are responsible accountable for their performances. In particular, the local officers (WEOs, VEOs and mtaa chairpersons) seem to play a major role in involving citizens in different issues pertaining to their areas of jurisdiction.

One can conclude that the majority of citizens are aware of this institution because these meetings are presided over by the community themselves. As these meetings are better institutionalized, they serve as an important channel for communication between the government and the people.

5. Conclusions and Recommendations

5.1. Conclusion

Attitude to Sharing of Budget Information

Public participation and access to budget information are challenges which are encountered by citizens at all government institutions, but the challenge is even greater for the local government authorities. This is aggravated by the fact that most local government officials do not comply with the existing laws and regulations that require the usage of public notice boards.

The study has revealed that the majority of interviewed citizens were not exposed to budget information as the documents are often considered to be for official use only. Some of respondents said that once they visit the LGAs and health facilities to request for such documents, they are told that the documents are confidential, and sometimes they were confronted with

interrogating questions why they want such documents. Another mentioned obstacle is the long time between the requests to the releasing of public documents.

The Role of Statutory Provisions

With regards to laws and regulations, the majority of citizens seems to be not aware of the existence of laws and regulations such as the Local Authority Financial Memorandum (2010) and the Local Government Financial Act (1982) that direct the local government authorities to publicize certain budget documents like the audit reports, audited statements of financial position and performance at their offices for public consumption. This might be caused by either limited accessibility of existing laws and regulations by the public or by difficulties to interpret them as many laws are formulated in English. This makes it difficult for citizens to understand them, as the majority has only achieved the primary education level.

Participation in the Budget Planning Process

The O&OD process is a bottom-up planning institution which seems to be not clearly understood by the wider public as the majority of the interviewed citizens was not aware of the process. Those who were aware and attended the process were hardly given a chance to express their views. This may result in improper planning of development activities that affect the community. As most of the plans come from the top and need to be implemented at the bottom government level, the plans are not owned by the community. Hence, the sustainability of the implemented projects is at risk.

Participation in the Budget Implementation and Oversight Process

Community participation in the village or street assembly is stronger as the majority of citizens is aware of such institutions and understand the importance of taking part in such meetings. However, the local leaders seem to have difficulties disseminating the meeting information to the community with regard to date, time and places for conducting the meetings. This results in a lower attendance of the meeting which, in

return, causes the meeting may not address important issues concerning the improvement of social services

The upshot is that community participation depends on the level of access to information which is in the hands of government officials who do not always comply with their statutory responsibilities. Only well informed citizens can contribute to matters that concern them, participate in decisions and hold the executive officers to account for their efforts to improve social services such as health care.

5.2. Recommendations

5.2.1. Local Government Authorities and Health Facilities

Public institutions should ensure the easy accessibility of the existing laws, guidelines and regulations by the public, and they should also post the information that is supposed to be public as per the Local Government Financial Memorandum of 2010 and the Local Government Financial Act of 1982 amended in June 2000. The responsible authorities should provide citizens with information without requiring them to go through a lengthy bureaucratic process.

Most statutory provisions are published in English which is not understood by those who are most affected – which are citizens. Therefore, local authorities should make sure that all statutory provisions are available in Kiswahili.

LGAs need to ensure that all of their offices including the district, ward, village/mtaa and health facilities (dispensaries, health centres and hospitals) comply with the existing laws and regulations and publicize the budget documents for public consumption and also ensure their usefulness by considering the following aspects:

- Apply a consistent format for reporting revenue and expenditure information across all phases of the budget process;
- Disseminate the information in time;

- Ensure comprehensiveness with regard to the budget, audit reports, statements of financial performance and financial position;
- Facilitate free access of information on public places, notice boards, newspapers, public meetings (village/mtaa assembly) and, if possible, online.
- Regularly monitor the adherence to statutory provisions and apply consequences to those officials who do not comply with their responsibilities.

5.2.2. Citizens

As civil and social right holders, citizens have to develop a culture of demanding budget information from local authorities so that they can follow up whether the available resources, which are committed to the improvement of public social services, are actually enhancing their welfare.

Also, they need to be active participants in the planning of activities that are to be conducted in their areas. Only if they are part and parcel of such meetings, they will ensure that the activities will address their needs.

Moreover, citizens need to understand that the improvement of public services depends on their effort to remind their local leaders of their responsibilities. They need to demand clarifications if activities are not implemented according to plan.

Lastly, both the local and central government institutions and citizens have to understand the importance of active involvement and information sharing to promote the development of Tanzania.

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Annexes

Annex 1

Questionnaire to Assess Citizens' Understanding of the Accessibility of Budget Information, Budget Process (O&OD Process) and Village/Street Assembly Participation

Date of interview: _____ Start time: _____ End time: _____

SECTION A: Introduction

1. Name of the interviewee.....
2. Name of the interviewee.....
3. District Name:
4. Ward Name:
5. Village/Street Name:
6. Age of the interviewee: Tick whichever is appropriate.
 - a. 15 - 24
 - b. 25 -34
 - c. 35 - 44
 - d. 45 and above
7. Education level: Tick whichever is appropriate.
 - a. No education
 - b. Primary level
 - c. Secondary level
 - d. College level
8. Name of the interviewer:

Section B: Citizens’ understanding on accessibility to budget documents, budget process and participation in the community meetings

1. As a citizen’ do you have an access to budget documents for information of the local government offices/ health facility of your area?
 - a. Yes
 - b. No
2. If the answer is ‘No’, why don’t you have an access to budget documents of the local government offices/ health facility of your area?
 - a) They are confidential
 - b) I am not interested
 - c) It takes so long to get such documents
 - d) I don’t know
 - e) Other specify
3. If the answer is ‘Yes’, where can you, as a citizen, access government budget documents?
 - c. From public meetings
 - d. In public facilities’/office’s notice boards
 - e. From religious institutions
 - f. I do not know
 - g. Other (please explain).....
4. Are you aware if there are laws ensuring the provision of budget documents to the public?
 - a. Yes
 - b. No (If no, please proceed to question number 6)

According to the local government laws and regulations, which kind of budget documents of local government/health facility of your area (village/street) should be accessible from the list below?

s/n	Budget document	Response <i>Tick whichever is appropriate in the boxes</i>
a	Implementation report	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
b.	Signed audit report on the account	<input type="checkbox"/> Yes <input type="checkbox"/> No

		<input type="checkbox"/> I do not know
c.	Receipts of funds from the government	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
d.	Audited statement financial position	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
e.	Audited statement financial performance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know

Citizens' experience on access to budget information, budget process and on community meetings participation

5. As a citizen do you have access to budget documents of the local government offices/ health facility of your area (street/village) from the list below?

S/N	Budget documents	Response
		<i>Tick whichever is appropriate</i>
a	Implementation report	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
b.	Signed audit report on the account	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
c.	Receipts of funds from the government	<input type="checkbox"/> Yes <input type="checkbox"/> No

		<input type="checkbox"/> I do not know
d.	The Audited Statement of Financial Position	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
e.	The Audited Statement of Financial Performance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know

6. In case you have access to budget documents, in what language are these?
- English language
 - Kiswahili language
 - Local language
 - Other specify

The Opportunities and Obstacles to Development (O & OD) Process

7. Have you ever heard about the Opportunity and Obstacle of Development Process?
- Yes
 - No (If no, proceed to question 26)
8. According to the Opportunity and Obstacle of Development- process guideline, how often should the meetings be conducted?
- Monthly
 - Annually
 - Once every three years
 - Once every five years
 - I don't know
 - Other specify
9. Have you ever attended to the Opportunity and Obstacle of Development meeting at your village?
- Yes
 - No
10. If yes to the above question, did you contribute anything in this meeting?
- Yes
 - No
11. Who is responsible for approving the village/street Opportunity and Obstacle of Development plans?

- a) Ward Executive Officer
- b) Village/street assembly
- c) Ward and district facilitators
- d) I don't know
- e) Other specify.....

12. Who is responsible to review and consolidate the village/streets plans identified in Opportunity and Obstacle of Development meeting into ward plans and forward plans to the local government authorities?

- a) Village council
- b) Ward development committees
- c) District and ward facilitators
- d) I don't know
- e) Other specify

Mtaa/Village Assembly

13. Why should citizens participate in the village/street assembly?

- i.
- ii.
- iii.
- iv.
- v.

14. According to the local government laws and regulations, how often should the Village Assembly Meetings be conducted?

- a) Monthly
- b) After every three months (quarterly)y
- c) Once in a year
- d) After every three years
- e) I don't know
- f) Other specify

15. Who is responsible for scheduling the village/street assemblies?

- a) Village/street council
- b) Ward development committee
- c) Village Executive Officers / Mtaa chair person
- d) I don't know
- e) Other specify

16. Who is responsible for collecting issues that are discussed by the community in the village/street assembly?

- a) Village Executive Officers / Mtaa chair person
- b) Village/street council
- c) Ward development committee
- d) I don't know

- e) Other specify
- 17. Have you ever attended to the community assembly at your village?
 - c. Yes
 - d. No
- 18. If yes to the above question, did you contribute anything in this meeting?
 - c. Yes
 - d. No
- 19. If No to the above questions 17 and 18, why?

.....
- 20. Which means are used to notify citizens/the public about village/street assembly at your area?
 - a) Through letters from street/village leaders
 - b) Publishing on public notice boards
 - c) Through media (radio, television, newspapers)
 - d) Through blowing the trumpets on streets
 - e) Other specify
- 21. How does the village/street community hold their village/street leaders accountable when he/she fails to arrange and conduct the meeting as timetable indicates or fails to translate the community's priorities into plans?
 - a) No more votes for them
 - b) Reports to top levels
 - c) I don't know
 - d) Other specify.....

Thank you for your cooperation

Annex 2

Questionnaire Form to Assess Local Government Officers' and Health Service Providers' Understanding of Their Budget Transparency-Related Responsibilities

Date of interview: _____ Start time: _____ End time: _____

SECTION A: INTRODUCTION

1. Name of the interviewee:
2. Title of the officer:
3. District:
4. Ward:
5. Village/Street:

6. Age of the interviewee:
 - a. 15 – 24
 - b. 25 – 34
 - c. 35 -44
 - d. 45 and above

7. Education level
 - a. No education
 - b. Primary level
 - c. Secondary level
 - d. College level

8. Name of the interviewer:

SECTION B: ROLES AND RESPONSIBILITIES RELATED TO TRANSPARENCY

Content

9. Citizens need access to different information to be able to meaningfully be involved in the development process in their areas. As a leader/health service provider, do you provide budget information to encourage citizens to engage in the development activities of their areas (village/street/health facility)?
 - a. Yes
 - b. No

10. As a leader/health service provider, do you think it is important to involve your citizens in the planning of development activities in your area (village/street)?
 - a. Yes
 - b. No

11. If 'Yes' to question above, which of the following could be the reasons for involving citizens in development process? Tick whichever is appropriate.
- It is required by local government laws
 - Citizens are interested
 - Citizen's have prior knowledge and experiences to their areas
 - It helps improving social service delivery
 - Others (please specify).....
12. Apart from budget documents, is there any other key information/document that you think citizens should have access to?
- Yes
 - No
13. If 'Yes' to the above question, what other documents apart from budget documents should citizens access from your office?
-
 -
 -
 -
 -
14. If you share information with citizens, which means do your office use to share information to citizens? Tick whichever is appropriate
- Posting in the office notice board/wall
 - Publishing in the local newspaper
 - Shared during community meetings
 - Given to citizens upon (written) request
15. Do citizens understand these sources/means of disseminating information?
- Yes
 - No
16. Why citizens use the information available to the notice board?
- They do nothing with the information
 - They monitor the execution of the resources
 - They are not interested with the information
 - They want to know government's plan implementations
 - Other (please specify)
17. Do citizens complain about the health services that are provided in this area?
- Yes
 - No

18. Is there a law or regulation that requires local government officials/health service providers to publish budget information?

- a. Yes
- b. No

19. If yes, which of the budget documents that are listed on the table below are required by laws or regulations to be publicized by your office/facility?

s/n	Budget document	Response <i>Tick whichever appropriate in the boxes</i>
a.	Implementation report	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
b.	Signed audit report on the account	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
c.	Receipts of funds from the government	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
d.	Audited statement of financial position	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know
e.	Audited statement of financial performance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I do not know

Thank you for your cooperation

Annex 3: SCORE CARD TO VERIFY AVAILABILITY OF BUDGET INFORMATION ON NOTICE BOARDS OF LOCAL GOVERNMENT OFFICES AND HEALTH FACILITIES

This Score card should be filled in by the Volunteer (Dar es Salaam)/ selected enumerator (Dodoma) with the following characteristics

- *With age of 18 or above*
- *Residence of the District and ward we are working with*
- *Literate (Form IV and above)*
- *Have knowledge and understanding of the budget*

Indicators	Level		Explanation
A. Is public notice board available at the local government office/health facilities you visited?	1. Available	2. Not available	Explain the reason for your answer
B. Where is the public notice board of the office visited located?	1. Outside the office	2. Inside the office	Explain the reason for your answer
C. Is there budget information available in the public notice board?	1. Yes	2. No	Explain the reason for your answer
D. Which among the list of budget information below is available in the visited notice board?	3. Available	2 .Not available	
i. Audited Statement of financial position			
ii. Audited statement of financial performance			
iii. Signed audit reports on the accounts			
iv. Implementation report			
v. Signed audit report on the account			

G. Which language is used on the publicized budget documents?	1. Kiswahili	2. English	Explain the reason for your answer
H. Which other documents are publicized on the notice board visited apart from budget among the listed below? i. List of office workers	1. Yes	2. No	
ii. Job opportunity			
iii. Maternal immunization			
iv. Death announcement			
v. TB, leprosy, HIV& AIDS and Cholera announcements			

Office Name

Level local government offices (Ward, Village/Street)/Health facilities (Dispensary, Health Centre, District hospital).....

Enumerator's Name.....

Ward.....

District.....

Date.....