

# Public expenditure tracking in Tanzania at district-level

Effects on local accountability

**Kees de Graaf** SNV Tanzania



Netherlands

Development

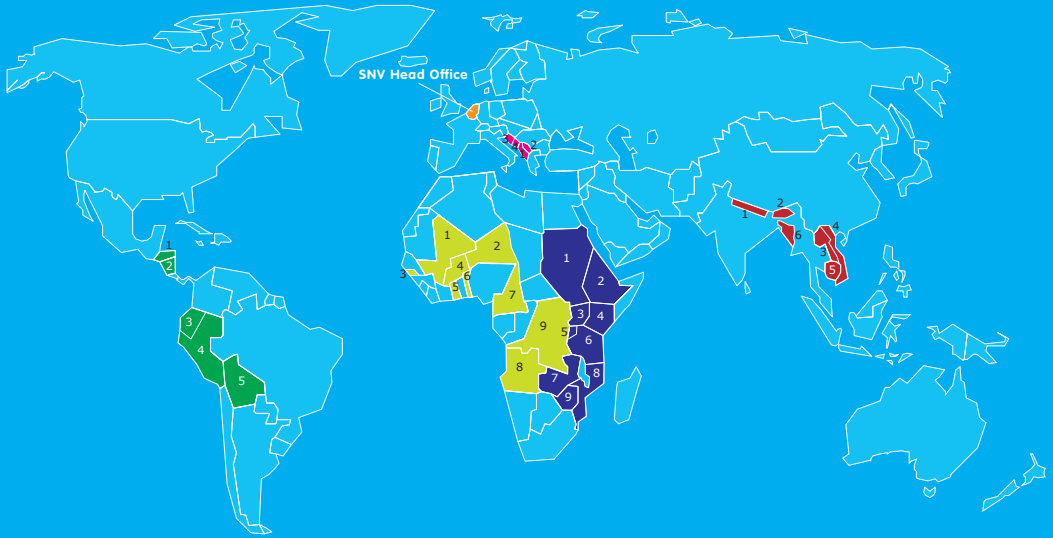
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# Abstract

**Public Expenditure Tracking Surveys (PETS) are increasingly used at district level as a tool to make budget flows transparent from local government to service delivery agents. Comparing different methodologies used by NGOs in Tanzania, the paper examines whether accountability is enhanced and responsiveness is increased of local governments through these surveys.**

## 1 Introduction

*"What we expect from our government?*

*It is like the rain: if it does not rain we try to survive, when it rains we are grateful"*

Public Expenditure Tracking Surveys (PETS) are increasingly used at district level to make budget flows transparent from local government to service delivery agents. A Public Expenditure Tracking Survey at District level typically compares allocated budgets by the District Council, which in Tanzania has the delegated authority to decide on budgets, with actual spending at beneficiary level. It traces the flow of resources through the different bureaucratic layers and demonstrates how much of the intended budget reaches each layer. Originally carried out mainly by donor agencies to trail their funds, recently the methodology is copied by civil society organizations to increase accountability and responsiveness of local governments. The rationale is that with demonstrating how money is transferred or spent at different bureaucratic levels, the local decision makers can be held to account by those civil society organizations. By making the tracking information available to local decision makers they can be empowered to hold their administrative bureaucracy to account. Increased responsiveness is expected to be advanced by confronting similar information directly to the administration delivering the services. This study looks into the different ways NGOs carried out Public Expenditure Tracking Surveys in Tanzania and provides recommendations for increased impact.

The ultimate goal of Public Expenditure Tracking Surveys (PETS) is to improve service delivery in a way that it better responds to the needs of citizens. There is general consensus among Tanzanian citizens, central and local governments, civil society organizations and donors, that improved service delivery is a key issue, possibly the key issue, to be addressed in the effort to reduce poverty and vulnerability.

## 1.1 Accountability

The Tanzanian government is in the process of decentralization by devolution, which means that within the national framework eventually policy making and implementation will be fully vested in local authorities. The underlying assumption is that because of the close positioning to its constituency, local governments will be better able to tailor local policy and implementation to local needs. There is no 'one size fits all' and the institutional solution involving centralized state bureaucracies to supply uniform political processes has seen more failures than successes (Rakner, 2004). Successful service delivery for poor people can only emerge from institutional relationships in which the actors are accountable to each other (World Bank, 2004). Effective decentralization therefore assumes downward accountability of policy makers to citizens. Only when governments, both at central and local level, are held accountable can there be sustainable and successful decentralization with a positive impact on the poor (Jutting, et al, 2004) A number of factors have prevented this to take root in Tanzania. Historically Tanzanian governance has been highly centralized, from colonial times, through the early years of independence, up to present when many national policies still reflect centralized thinking, providing conflicting signals on the mandate of local authorities. Upward accountability has become a culture and, as in any cultural change, the momentum of change is slow, for the government, as well as for citizens who are not used to holding their government leaders to account. PETS is situated in this effort to change.

## 1.2 Responsiveness

Improved service delivery that is truly responsive to local needs will reduce the number of poor and vulnerable citizens. According to the Tanzanian Participatory Poverty Assessment 2003 (GoT VPO, 2003)

and the Policy and Service Satisfaction Survey 2003 (REPOA, 2003), however, currently the disparities between rich and poor, and between urban and rural citizens in access to and use of social services are growing. Services that are delivered follow a standard pattern and the cost of services and failure of exemption mechanisms prevent many poor people from accessing services. Organizational providers lack planning and delivery capacity for effective pro-poor service provision and hence, implementation of local policies do not respond to local needs. Public exposure of spending patterns by bureaucracies are likely to influence the attitude of civil servants in those bureaucracies to respond better to local needs and encourage pro-poor spending.

This research on the Public Expenditure Tracking Surveys being carried out by NGOs in different districts in Tanzania analyzes the different approaches that are used and indicates best practices that contribute to improved accountability and responsiveness. The research analyses how Public Expenditure Tracking Surveys affect the different aspects of District level accountability relationships.

## 2 Rationale of the research

Since 1999 the government of Tanzania, as well as non-government organizations (PWC, REPOA, ESRF, HakiKazi, TEN/MET, TCDD, KCSPR Forum, ActionAid and the list is growing) have engaged in Public Expenditure Tracking Surveys. The methodologies used by the various NGOs vary in terms of size, sectoral choice, community engagement and the type of data that is tracked, depending on context, but also depending on the donor. Result is that the outcome of most Public Expenditure Tracking Surveys are not shared widely, little is known about the impact the studies have had and collected data is not compared. A distinction should be made between tracking surveys which aim to feed conclusions in national level processes – such as the PETS on capitation grants in the Primary Education Development Plan 2004 (GoT, 2004) – on the one hand and surveys which results are primarily intended to be used at district level.

This report describes the latter and aims to contribute to harmonizing and coordinating the different initiatives in three ways. First it will do so by engaging the main NGOs involved in PETS in the research as

data collectors. Second, the results will feed into the strategy of two NGO network initiatives: the NPF Local Governance Working Group and the Commonwealth Education Fund. Lastly, it will stimulate individual PETS to publish findings on the website of a research institution, Research for Poverty Alleviation (REPOA).

The desire to harmonize PETS approaches originates from the Policy Forum, the Commonwealth Education Fund and SNV Netherlands Development Organization.

The Policy Forum is a coalition of civil society organizations that seeks to strengthen NGO involvement in critical policy processes in Tanzania, one of which is the local governance policy process. One of the objectives is to stimulate District level engagement by CSOs to promote transparency, accountability and participation. Coordination of pilot activities, such as Public Expenditure Tracking Survey is one of the activities. The findings of the research in a separate report, which will highlight best practices in Tanzania, will contribute to more effective Public Expenditure Tracking processes by members and to harmonization of approaches among Policy Forum members.

SNV is a Dutch Development Organization providing advisory services to meso-level government, non-government and private sector organizations. In Tanzania these advisory services aim at reducing poverty by improving local governance and market access for the poor. More than before, SNV wishes to utilize available academic knowledge on the one hand and contribute to that knowledge on the other. It is in this light that SNV has taken the lead in this research on Public Expenditure Tracking Survey. Findings of the research will contribute to more effective Public Expenditure Tracking Survey by SNV and its partners.

The Commonwealth Education Fund is a collaboration between the UK Government, ActionAid, Oxfam and Save the Children and the private sector. It aims at creating a social and political environment which addresses education as a priority in development. Its activities follow three main streams: national coalition building to promote quality basic education for all, budget tracking and increasing access to education for marginalized children. CEF has initiated NGO budget tracking in education. The Foundation aims at improving the quality and impact of the tracking studies conducted by NGOs in Education.

## 3 Methodology

The question addressed by this research is: *Do Public Expenditure Tracking Surveys at District level in Tanzania contribute to local accountability?*

Special is the participation of five NGOs, active in budget tracking in Tanzania, in the design, implementation and analysis of data collection of this research . The names of ten NGOs conducting tracking surveys were referred to the researcher by two NGO networks, the Policy Forum and the Commonwealth Education Fund. Five of these NGOs were eventually selected by the researcher based on completion of a PETS and their willingness to participate in the research and share their own experiences. The NGO's made available their leading staff member on expenditure tracking to participate as data collectors. Each visited one Public Expenditure Tracking Survey conducted by another NGO, with a pre-determined set of topics which were used as a guideline during data collection. Data collection therefore had three stages: An initial workshop with the five data-collectors, followed by fieldwork, and finally an analysis workshop, again with the same data collectors.

### 3.1 Initial workshop

The two-day initial workshop had a triple purpose. Firstly it was used to design the methodology of data collection in a participatory manner within the framework of the planned research. A data collection guideline was designed together, which ensured a harmonized approach to the fieldwork and created commitment of the data-collectors. Secondly the workshop clarified the attitude the data collectors were expected to maintain. Particular attention was paid to convincing the data collectors to adopt an independent and open enquiring approach and refrain from criticizing, advising or comparing to their own situation. Moreover attention was given to teamwork in the research, building loyalty to the team members and responsibility to the end result. Thirdly, the workshop was used to collect data. Participants were all staff of participating NGOs involved in the implementation of their own PETS, which made them resourceful for the research. Most important information gathered here were the different characteristics of the various PETS.



## 3.2 Fieldwork

Each data collector spent a minimum of two days on site during which they visited a district where a PETS had been previously carried out by another NGO. During these days they collected data on the qualities of the implemented surveys, following the guidelines developed during the initial workshop, which described what information to look for, where to find it and what methods to use. Data was collected by interviewing individuals or small groups. People interviewed were elected councillors and street leaders; communities and community leaders; frontline service providers such as head teachers and health practitioners; key staff of the lead NGO; relevant government officials. Quantitative as well as qualitative data were collected during this phase and reporting followed an agreed upon format, designed to inform the analysis workshop and to support further analysis. Field visits were facilitated by the host NGO's.

## 3.3 Analysis workshop

The one day workshop brought together the data collectors within four weeks after the first workshop to ensure that information was still fresh in memory while allowing enough time to organize travel and collect data. During this workshop data were analyzed collectively, which formed the basis for this final research paper. In addition the analysis provided the building blocks for recommendations to Tanzanian NGO's engaged in PETS. At the end of this workshop attention was given to lessons that participants drew for the PETS at their own NGO, resulting in individual reports and recommendations to their individual NGO's.

Because of the "peer-review" character of the research there was a concrete risk of competition to emerge, which could lead to defensiveness and hiding of less positive facts. To control and limit this risk the lead researcher, not involved in PETS and appreciated as impartial outsider, coordinated the research and facilitated both workshops. Another external expert, who enjoys respect by all participants for her experience in poverty monitoring at district level, was consulted in the preparation of both workshops. It was agreed that in the final report that no specific (negative) references are made to individual NGO's. These measures were sufficient to create an open

and non-defensive atmosphere during both workshops. Partners in the research were: ActionAid Tanzania, Jovina Nawenzake, Kigoma Rural District; Campaign for Good Governance, B.A. Chogero, Magu District; Kiteto Civil Society organizations on Poverty Reduction Forum, Nemence Iriya, Kiteto District; Maadili Centre, Rosaline Castillo, Moshi Rural District; TGNP, Gemma Akilimali, Kiserawa District; and Kivulini, Jimmy Luhende, Mwanza urban.

## 4 Findings of the research

A useful description of the accountability is given in the World Development Report (World Bank, 2004): a set of relationships among service delivery actors with five features. In the context of this research these features are: *Delegating* to manage certain tasks, for instance to elected councilors. This delegation includes the power to decide on taxes and budget, *financing* for service delivery. In return for the finances and decision power, the executive acts and provides public services: *Performing*. And it makes information available to the public on its decisions and performance: *Informing*. Based on this information and based on their own experience the public will act to control the executive: *Enforceability*. Public Expenditure Tracking Surveys under investigation in this research are implemented by vocal civil society organizations that are engaged in assessing *performance* and uncovering *information*, which in some cases has led to *enforcing* by citizen groups.

In the same accountability framework four actors are involved at the local level: Citizens and clients; politicians and policy makers (in Tanzania: elected councilors and street leaders); organizational providers (sector departments); and frontline providers (teachers, nurses, pharmacists). The influence of Public Expenditure Tracking Surveys on accountability relationships between the four actors is subject of this research.

In the course of the two workshops and fieldwork, the data collectors narrowed down the five desired key outcomes of a tracking survey from the perspective of NGOs. The findings are organized according to these outcomes. Striking is that the actual data collected during a Public Expenditure Tracking Survey are not necessarily seen by the

NGOs as crucial. Rather, process, dynamics and attitude change of the actors form the core of the matter.

The research revealed that the approaches followed by the various NGOs differed considerably, in terms of desired outcome, size and detail, methodology and commitment. One survey for instance hired a consultant from Kenya to lead eleven NGOs active in the district through the process, stretched out over a year of data collection, analysis and feedback sessions with different stakeholder groups, while another NGO did a one time data collection and reported back only to its donor. A number of NGOs held multi-stakeholder group discussions, sometimes leading directly to change in accountability relationships, while in other surveys exchange between stakeholders was limited to written material. Some surveys went beyond tracking of expenditure and included features of a quantitative service delivery survey. This variety of approaches was surprising, since for four out of the five participating NGOs the initiative started at the same source: an effort by a national network of NGOs active in education to create more transparency and accountability in the education sector.

A general common feature of the tracking studies was, and this was concluded by the NGOs to be a weakness in their approach, that little use is made of existing financial and statistical data. Although the key element of an expenditure study is to assess the efficiency of flow of funds and other inputs within the public system Tanzanian NGO paid little attention to this. Their explanation was that such information is not made available to them by the local government unless one finds a 'friendly' official. Even information that local governments are legally obliged to make public is kept hidden, usually in a apologizing manner ('not in my mandate', 'talk to my superior' and 'the District Executive Director has to decide'). From the side of the NGOs there is a number of factors that prevent them from accessing data. They generally lack awareness of their right to access information. In case they are aware of their rights they are reluctant to pursue their demands for fear of spoiling their relationship with the local government. And lastly, the most difficult factor to address is the culturally accepted value that one does not openly criticize others, certainly not if there is a sub-ordinate relationship (Afrobarometer, 2003).

In the section below the effectiveness is analyzed of the conducted Public Expenditure Tracking Surveys in relation to the five key outcomes as defined by the Tanzanian NGO's. The first two outcomes are two sides of the same accountability relationship, as are the third and fourth. Nevertheless they were clearly defined by the participating NGOs as separate outcomes. Different tracking surveys have emphasized one or the other side of the accountability relationship, sometimes both.

1. Community empowerment to demand accountability, *enforceability*. Appreciated by the NGOs as the most important outcome of the five, the majority of surveys proved to have little effect on community empowerment. Only one of the surveys was successful in achieving this outcome, in fact it was very successful. This was achieved by organizing recurring training sessions and meetings in which selected community members and leaders participate, often together with other stakeholder groups, during which participants are informed about their rights and accountability mechanisms, and are provided training in basic budget analysis. Citizens were stimulated to do basic tracking exercises themselves, but the sessions also lead to the community taking up specific dissatisfying issues directly with the local government. In all other tracking surveys the lead NGO was coordinating the survey, using either its own staff as data collectors, or a small group of skilled outsiders. Though generating more detailed and technical data through this method – in one study for instance an elaborate and analytical report was presented to the full district council, presenting the councilors with quantitative and qualitative information that was new to them- , community ownership remained minimal, even in cases where the findings were fed back to the communities. Surprisingly, the tracking survey that succeeded to create most community ownership was most economical and therefore easier to sustain, because it made use of community meetings and motivated members of the community, limiting the involvement of paid staff.
2. Accountability of elected leaders to citizens, *informing*. "*It is good to see where our money goes, because if we see where our investment is used we are more motivated to contribute*", is a reaction by community members after completion of a tracking

survey by an NGO. However, based on observations made during this research by the data collectors, there is little evidence that the tracking surveys have contributed to increased accountability by elected leaders to citizens. Though leaders appreciate and use information provided by the surveys, this does not seem to change their attitude and behavior towards informing the community, rather they put this information to use in their relationship with organizational providers. Especially district councilors 'govern by remote control', are often – literally- far away from their constituency. In one case the survey resulted in the council providing more information on notice boards, but in practice that information was too complicated to understand for citizens.

3. Empowerment of elected officials to demand accountability from organizational providers, *enforceability*. All tracking surveys rendered success in empowering councilors. Information generated by the survey was welcomed by the councilors and street leaders and used to raise questions and demand explanations from organizational providers, sometimes in formal settings, but especially by village and street leaders also in an informal way. After a tracking survey, for instance, village leaders went to check the results presented by the survey with frontline providers and followed up with organizational providers. In one case this led to marked improvement of availability of drugs in the surveyed area. In some cases this resulted relatively quickly in improved services in the surveyed areas. The exception was the tracking survey described under 1. community empowerment, where elected district leaders were little involved in the exercise and the generated data lacked the quality and detail to make it useful to, at district level, hold organizational providers to account. Leaders of the lower tier, notably the village chair persons, who participated in the survey did feel empowered because they were better able to understand the budgets they had to decide on (or had decided on). In most surveys elected leaders easily became allies in a Public Expenditure Tracking Survey and welcomed the results and process.
4. Accountability of organizational providers to councilors and communities, *informing*. This proved to be the weakest link in the accountability relationships. Not only is there little evidence of any

change in attitude and behavior in terms of accountability, the willingness by organizational providers to engage in a survey or even provide information is minimal. Only one survey showed marked improvement of performance of a district line office according to the villagers. All other surveys reported unwillingness by government officials to collaborate and a lack of openness, defensiveness and suspicion, creating the feeling among data collectors that “there was something to hide”. On the other hand the data collectors came across government departments that were open to provide information should they have been asked by the lead NGO. A statistical department even urged the data collectors to include them in a next exercise. Organizational providers should not on beforehand be seen as a monolithic organization that can not be penetrated; something that is easily assumed by NGO’s.

5. Responsiveness of frontline providers, *performing*. Rather than leading to improvement of services, the Public Expenditure Tracking Surveys contributed to better appreciation by citizens of the situation of service providers by providing clarity on the role and limitations of service providers. Frontline service providers are delegated to provide service but lack the accompanying financial (or material) means. Citizens appreciate the situation of frontline providers as being caused by poorly functioning service organizations leaving frontline providers short of staff, supplies and funds.

To conclude the findings, some words on the used methodology. Exchange visits are generally seen as an effective way of learning, provided the visitors are well prepared and able to maintain focus. For the data collectors in this research, the process of co-designing the research and doing fieldwork with clear and agreed upon guidelines, turned the fieldwork in an exchange visit with a clear focus. The participating NGOs were eager to learn and showed little sign of defensiveness. All indicated they would use the new insights in their own tracking exercises. Three of the five NGOs committed themselves to join forces and publicize the findings of the research in a report to the wider NGO community through their networks. For NGOs in Tanzania this has been a novelty as they are often reluctant to expose themselves to others for various reasons. This research demonstrated

that NGOs are keen to learn and are willing to share their experiences and show weaknesses where necessary, with the aim to improve their practice.

## 5 Conclusions

Do Public Expenditure Tracking Surveys in Tanzania contribute to increased accountability? It should be understood that budget tracking in Tanzania is still at an infant stage and much can be done to improve efficiency and efficacy. NGOs in Tanzania themselves are still internalizing the concept of downward accountability and the possible effects of a tracking approach. Internally the NGOs lacked the critical mass that could drive the tracking studies with the necessary vision.

To improve Public Expenditure Tracking Surveys in Tanzania, the five NGO's involved in the research recommended four key elements for an improved methodology of Public Expenditure Tracking Surveys in Tanzania, which they will elaborate in a separate document aiming at civil society and local governments in Tanzania.

1. It is crucial to build the capacity of the wider participants group, in order to ensure that all involved understand the 'bigger picture' and are not merely information providers or interviewers. Rather than seeing it as a means to achieve vertical accountability, Public Expenditure Tracking so far has been taken as a tool to be implemented and reported back to headquarters, or the donor. NGOs are gradually becoming aware of the fact that they have not just started implementing Public Expenditure Tracking Surveys. They have embarked on a creative, demanding and at times political process of developing and shaping an approach that, along with other initiatives, gradually will change relationships at district level in favor of the poor. This vision will greatly improve the impact of tracking. It will possibly help addressing some profound qualities of the Tanzanian culture which prevent citizens, CBOs', NGO's from criticizing leaders and holding government to account (Chaligha, 2003).
2. Community ownership is a term heavily used, but still easily missed as a concept. Involving the community and empower them

to do the tracking is what should drive the exercise, not merely collecting and analyzing data. Contrary to what is happening now, this assumes a supporting role of the lead NGOs, facilitating other actors to do tracking. Because of its appearance as a very technical application, the researched tracking exercises were largely initiated and implemented by NGOs. In most cases the involvement of community members was limited to being interviewed as one of the stakeholders. If the central aim is to stimulate the 'enforcing' relationship of citizens with particularly the local governments more specific effort is needed. The cases that followed a more citizen centered approach booked progress in terms citizens demanding for transparency and performance. Making the effort to find committed community members and leaders who are willing to invest time and to take risks paid off. Building their capacity along the way, particularly on budget issues, and supporting the process by providing relevant information and facilitating dialogue with other stakeholders proved to be not only an effective but also efficient approach.

3. Related to that it is important to provide feedback of the results to all levels of stakeholders, in a way that addresses their concerns and that stimulates action and change. Accountability is an active and continuous two-way process. Nevertheless, in the majority of the tracking study findings were not or only partly shared with the relevant stakeholders. In one case the findings were simply sent to the donor in a report. Reasons were the earlier mentioned lack of understanding of the concept and, more mundane, the erratic cash flow of NGO's which affected feedback the most as the last planned activity. Feeding back findings to stakeholders, according to the NGO's, fuels the desired change and should form an integral part of a tracking study.
4. The context of each district varies greatly and surveys need to tailor to the situation. A great variety of methodologies was found in the researched tracking studies, which was originally perceived by NGOs as a weakness calling for harmonization. During the study, however, it was appreciated that the differences responded to varying District contexts. Cultural diversity, social and economic differences, varying political situations, presence or absence of CBOs, the extent in which citizens are truly represented by the



very NGO that leads the survey, they all call for an approach that caters to the context. And what is more: Harmonization, especially when the intention is to aggregate findings to regional or national level, carries the risk to ignore the very situation it wants to address. The NGO representatives participating as data collectors in this research were convinced after their peer visits, that in order to do justice to a specific context it is essential to involve the different stakeholders in the design of the methodology.

One clear common denominator of the research tracking surveys was the position of organizational providers. Contrary to other stakeholders, they were difficult to approach during the surveys, were reluctant to cooperate and sparse with information. Generally the tracking surveys effected little change in organizational providers, with the exception of the study that put much effort in empowering the district council. For civil society to effect lasting change in organizational providers directly through a 'stand alone' Public Expenditure Tracking Survey is unlikely. Rather, change occurs when information generated by tracking is used by others, notably elected councilors and possibly frontline providers. Other mechanisms, such as standing multi stakeholder platforms, appear to be more effective to influence organizational providers, to which Public Expenditure Tracking Surveys can provide facts.

The answer to the research question is: Yes, Public Expenditure Tracking Surveys in Tanzania do contribute to increased accountability, but much needs to be done to increase efficacy, efficiency and impact. This participatory research has attempted to facilitate a collective self-reflection of NGOs and has initiated a process to develop budget tracking processes with a vision that suits the Tanzanian context.

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First publication in 2007 by SNV Netherlands Development Organisation

Graaf, K. de, 2007. *Public expenditure tracking in Tanzania at district-level. Effects on local accountability*. SNV publications H0702-07

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Design: Haagsblauw, The Hague

Print: Onkenhout Groep, Almere

Paper for presentation at the European Conference of African Studies organised by the Africa-Europe Group for Interdisciplinary Studies.

London: 29 June – 2 July, 2005

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