

Local Leaders' Perception of Accountability in Service Delivery: A Case Study of Dar es Salaam City Council in Tanzania

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Local Leaders' Perception of Accountability in Service Delivery: A Case Study of Dar es Salaam City Council in Tanzania

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DECLARATION

I Robert Renatus Bujiku, with matric number 16010090, from the Faculty of Social Sciences and Humanities hereby declare that the work entitled "Examining Local Leaders' Perception of Accountability in Service Delivery: A Case Study of Dar es Salaam City Council in Tanzania" is my original work. I have not copied from any other students' work or from any sources except where due reference or acknowledgement is made explicitly in the text, nor has another person written any part for me. This thesis has not been accepted for any degree and is no concurrently submitted in the candidature of any other degree.

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Date: ……

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ABSTRACT

This study is about local leaders' perception of accountability in service delivery; the study has theoretical and methodological contribution in the field of accountability implementation practice in the context of developing countries, in particular, Dar es Salaam city council in Tanzania. While accountability is extensively discussed in the literature, there has been a very little work done, theoretically and methodologically on how individual local leader perceive accountability concept, and its implementation practice in service delivery at local governance level. Since accountability is a multi-dimensional and multidiscipline notion, yet there is inconsistency in literature regarding the meaning of accountability. The central focus of this study is to understand individual perceived meaning of accountability concept and its practice within Dar es Salaam city council in Tanzania, which has also not been comprehensively explored. When one considers the complexity and multi-dimensionality of the notion accountability, one also should question if local leaders comprehend the meaning of accountability as well as the effect of lack of accountability in social and public service delivery. Thus, this study aims to address these important theoretical and methodological gaps by providing a detailed case study of local leaders' perception of accountability in Dar es Salaam city council. In achieving the expected qualitative results, data collection and analysis is done through well combined qualitative data tools, these include; observation, focus group discussion (FGD) and in-depth interview (IDI). Moreover, a total of 146 participants were purposively selected through snowball quota sampling from the five districts of Dar es Salaam city council; whereby 102 participants were selected to participate in FGDs, and 44 participants were selected to participate in IDIs so that to generate originality and trustworthiness of the empirical findings discussed in this research. The results obtained from this study indicate

that there is misperception of accountability notion amongst local leaders in Dar es Salaam city council, as accountability is perceived as a process of implementing daily activities. Regardless of disharmony in defining accountability, such definitions by local leaders contradict the existing truth about accountability notion; scholars specify that the meaning of accountability is comprehensive when aspects of answerability, participation, transparency, and controllability are well articulated in understanding the concept. Since local leaders in Dar es Salaam were not aware with those specified aspect of accountability meaning, their misperception appeared to accelerate lack of accountability across the Dar es Salaam local governments. Thus, in order to have effective implementation of accountability at local level, the study recommends soundable comprehensive accountability training programs to local leaders so that to equip them with knowledge and skills about accountability notion and its practice in service delivery. Besides, the study suggests to policy makers and other local stakeholders to think about overhauling, and restructuring accountability system in Dar es Salaam city council so that to enhance accountability practice.

Keywords: Accountability, perception, service delivery, local leaders, Dar es Salaam

Persepsi Pemimpin Tempatan terhadap Akauntabiliti dalam Perkhidmatan Penghantaran: Satu Kajian Kes di Majlis Bandaraya Dar es Salaam, Tanzania

ABSTRAK

Kajian ini adalah mengenai persepsi pemimpin tempatan terhadap akauntabilti dalam perkhidmatan penghantaran; kajian ini memberi sumbangan dari segi teori dan metodologi dalam bidang perlaksanaan akauntabiliti dalam konteks negara membangun, khususnya majlis bandaraya Dar es Salaam, Tanzania. Meskipun topik mengenai akauntabiliti ini sering dibincangkan dalam kajian literatur, namun tidak banyak yang telah dibincangkan dari segi teori dan metodologi iaitu bagaimana seseorang pemimpin tempatan melihat konsep akauntabiliti, dan perlaksanaannya di dalam perkhidmatan penghantaran di peringkat tadbir urus tempatan. Akauntabiliti mempunyai pelbagai dimensi dan konsep, namun terdapat ketidakseimbangan dari segi maknanya di dalam literatur. Fokus utama kajian ini adalah untuk memahami pemahaman seseorang individu mengenai konsep akauntabiliti dan perlaksanaannya di peringkat majlis bandaraya Dar es Salaam, Tanzania yang juga masih belum dikaji secara terperinci. Apabila seseorang mengambil kira mengenai kompleksiti dan kepelbagaian dimensi konsep akauntabiliti, seseorang individu juga akan membincangkan tentang bagaimana pemimpin tempatan memahami makna akauntabiliti serta kesan dari kekurangan akauntabiliti dalam sosial dan perkhidmatan penghantaran awam. Oleh itu, kajian ini adalah bertujuan untuk membincangkan jurang dari segi metodologi dan teori dengan memberikan kajian kes yang terperinci mengenai persepsi pemimpin tempatan terhadap akauntabiliti di majlis bandaraya Dar es Salaam. Bagi mencapai jangkaan keputusan kajian kualitatif, pengumpulan data dan analisis telah dilakukan dengan menggunakan beberapa gabungan kaedah penyelidikan termasuklah pemerhatian, perbincangan kumpulan berfokus (FGD)

dan temuduga terperinci (IDI). Selain itu, seramai 146 orang responden telah dipilih melalui persampelan snowball quota dari lima daerah di majlis bandaraya Dar es Salaam; iaitu seramai 102 orang telah dipilih untuk terlibat dalam FGDs, dan 44 orang telah dipilih untuk terlibat dalam IDIs agar dapat mewujudkan keaslian dan amanah dapatan empirical yang telah dibincangkan dalam kajian ini. Dapatan kajian yang diperoleh dalam kajian ini mendapati bahawa terdapat salah persepsi mengenai makna akauntabiliti dalam kalangan pemimpin tempatan di majlis bandaraya Dar es Salaam, dan ianya diertikan sebagai proses pelaksanaan aktiviti harian. Walaupun wujud pertikaian dalam menentukan makna akauntabiliti, definisi yang diberikan oleh pemimpin tempatan adalah bertentangan dengan makna sebenar akauntabiliti; para sarjana menyatakan bahawa makna akauntabiliti adalah komprehensif apabila mengambil kira aspek kebolehjawaban, keterlibatan, ketelusan, dan kebolehkawalan yang telah diekpresikan dalam pemahaman konsep. Walaupun para pemimpin tempatan di majlis bandaraya Dar es Salaam tidak sedar mengenai aspek makna akauntabiliti, salah persepsi mereka sekaligus menyebabkan kekurangan akauntabiliti di semua kerajaan tempatan di Dar es Salaam. Oleh itu, bagi memperoleh perlaksanaan yang efektif di peringkat tempatan, kajian ini mencadangkan program latihan akauntabiliti secara komprehensif dilakukan kepada pemimpin tempatan agar dapat melengkapkan mereka dengan pengetahuan dan kemahiran mengenai akauntabiliti dan amalan di perhidmatan penghantaran. Selain itu, kajian ini juga mencadangkan agar pembuat polisi dan pihak berkepentingan memikirkan mengenai membaik pulih dan pengstrukturan semula sistem akauntabiliti di majlis bandaraya Dar es Salaam agar dapat meningkatkan amalan akauntabiliti.

Kata kunci: *Akauntabiliti, persepsi, perhidmatan penghantaran, pemimpin tempatan, Dar es Salaam*

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LIST OF ABBREVIATIONS

AIDS	Acquired Immuno Deficiency Syndrome
ASP	Afro Shiraz Party
ALAT	Association of Local Authorities of Tanzania
CAG	Controller Auditor General
CBD	Central Business District
CBO	Community Based Organization
CCM	Chama Cha Mapinduzi
CHADEMA	Chama cha Demokrasia na Maendeleo
CSO	Civil Society Organization
CUF	Civic United Front
DAS	District Administrative Secretary
DC	District Commissioner
DCC	Dar es Salaam City Council
DED	District Executive Director
DLA	Dar es Salaam Local Authority
DO	District Officer
FBO	Faith Based Organization
FGD	Focus Group Discussion
FSSH	Faculty of Social Sciences and Humanities
GDP	Gross Domestic Product
HIV	Human Immuno Virus
IDI	In-depth Interview
IMC	Ilala Municipality Council

IMF	International Monetary Fund
KPI	Key Performance Indicator
KMC	Kinondoni Municipality Council
LGA	Local Government Authority
LGRP	Local Government Reform Programme
MAMPU	Malaysian Administration Modernization Management Planning Unit
MP	Member of Parliament
NBS	National Bureau of Statistics
NEC	National Electoral Commission
NGO	Non-Governmental Organization
O & OD	Opportunity and Obstacles to Development
OGP	Open Government Partnership
PC	Provincial Commissioner
PMO-RALG	Prime Minister's Office for Regional Administration and Local Government
PO-RALG	President's Office for Regional Administration and Local Government
RAS	Regional Administrative Secretary
RC	Regional Commissioner
REPOA	Research on Poverty Alleviation
SEO	Sub-ward Executive Officer
TANU	Tanganyika African National Union
TEO	Township Executive Officer

TMC	Temeke Municipality Council
UNIMAS	Universiti Malaysia Sarawak
URT	United Republic of Tanzania
VEO	Village Executive Officer
WB	World Bank
WDC	Ward Development Committee
WEO	Ward Executive Officer
WW1	World War 1

CHAPTER 1

INTRODUCTION

1.1 Background of the Study

The need to improve accountability in governance systems has been a serious global concern since the mid-1960s onwards, when researchers (Hirschman, 1970; Sinclair, 1995; Dubnick, 1998; Schedler, 1999; Mulgan, 2000; Williams, 2006) drew attention of the world to startling lack of accountability in public goods and services, particularly in the developing countries. This situation led the World Bank and International Monetary Fund (IMF) to come up with the Structural Adjustment Programme (SAP) in the 1980s that had a set of conditions.

World Bank and IMF studies' (the 1980s) about governance and the limit of accountability show that among those conditions, the (SAP) programme stressed on the free market economy, and devolution of governance system so that to improve accountability practices in developing countries (Burki, Perry, Eid, Freire, Vergara & Webb, 2000). The reason was to make sure that there is democratic participation of citizens, equitable and timely provision of public services in governance matters. However, regardless of these initiatives lack of accountability still a prominent problem in most developing countries, especially in local governance structures (Ribot, 2002; Romzek, 2000).

Wilkins (2002) in his study about accountability and joined up government, he examined the status of accountability in Australia, United Kingdom, and Canada, and he concluded that accountability still challenging actors at all government tiers particularly in having an understanding on how to define the lines of responsibility and accountability.

Romzek & Dubnick (2000) in their study about accountability notion stressed that accountability is a significant component in societies that intend to maintain good governance and encourage equitable and timely effective public service delivery. Besides, according to Romzek & Dubnick (2000) "Accountability referred to a relationship in which an individual or agency is held to answer for performance that involves some delegation of authority to act." Accountability has been a substantial concept in addressing good governance practices in public service delivery due to its nature of addressing the issue of the relationship of actors in the community (Dubnick, 2000).

Studies show that countries around the world are struggling with the prevalence of lack of accountability, particularly accountability at the local level, which has been in the forefront discussion in many developing countries throughout the world (Christensen & Lægreid, 2015). For that reason, conceptualizing the meaning of accountability is inevitable for a society that needs to implement effective good governance, and assuring its people timely, and effective public service delivery (Devas & Grant, 2003).

The lack of accountability in governance institutions has attracted a number of scholars around the world (Frink & Klimoski, 1998; Romzek, 2000; Mulgan, 2000; Behn, 2001; Dubnick, 2005; World Bank, 2005; Hyden & Goran, 2010; Blind, 2011; Bovens, 2014) to initiate studies in this field to explore the practice of accountability in the societies. Regardless of numerous studies by scholars, it has not always been easy to harmonize understanding of accountability notion in one general sense. It means that if there is a challenge of conceptualizing the meaning of accountability concept at the level of scholars and elites, what about to a nonprofessional at the local governance which is obligatory needed to implement it (Mouritzen & Svara, 2002; Dubnick, 2011).

Blind (2011) argues that the notion of accountability has two or more concepts exists that habitually oppose to each other. It means that accountability is abstract because it is associated with among other things, such as obligation, reliability, social equality, impartiality, and integrity. Harmoniously, accountability abstractness influenced by its social relationship multifunctional while its origin lays in bookkeeping whereby account holders required giving rationalizations of their belongings to mandated bodies according to permanent, acceptable measures (Held, 2010). These include familiarization and interpretation of those procedures to get the full meaning of accountability notion (Blind, 2011).

In order to be familiar with accountability procedures at different levels of governance system, Bovens (2005) defines "accountability as a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor can be sanctioned". The previous description embraces the significant features of accountability procedures, as it underscores the significance of the interaction between actors and the forum, emphasizing the obligation and sanctions in case of nonconformity. On the other hand, Onzima (2013) studying accountability in Uganda argues that accountability portrays an under-exploited notion whose connotation remains ambiguous, whose practical limits are unclear and whose internal organization is confusing though it concerns the relationship between principal and agent.

Regardless of the differences in definitions, accountability notion has claimed importance in social, economic, and political organization works, covering three main features (Funnell & Cooper, 1998). At the center of the notion of accountability first, accountability being an interpersonal word. That means one side is accountable to the other

(Brinkerhoff, 2004). Secondary, considered the responsibility of an individual to another. Now, the emphasis placed on the provision of sufficient clarifications for one's actions. Lastly, accountability involves the aptitude to execute sanctions if actions are considered unacceptable (Brinkerhoff, 2004; Eckardt, 2008). Based on what argued here on the accountability notion, therefore, accountability perceived as the practice whereby the government's organizations and individuals are accountable for their performance (Tan & Egan, 2017). It means that understanding the meaning of accountability and its procedures provide assurances to service providers in implementing good practices of accountability in service provision.

Based on this study, accountability at the local government in Africa and Tanzania, in particular, is facing with the ever-increasing demand for accountability since accountability observed to be the key determinant factor of democratic practices and a fundamental concept in good governance (MacCarthaigh, 2011). For instance in Tanzania, the need to improve accountability practice has always been a concern of the government since the early 1970s when Tanzania decided to devolve governance operations to increase accountability in the local government authorities (Shah, Thompson & Zou, 2004). The demands for accountability at the local level regularly raised by citizens through the local and national public meeting, social media and mainstream media against lack of accountability amongst local leaders (Venugopal & Yilmaz, 2010; Killian, 2017).

These complaints by the citizen and local stakeholders are associated to the perspective of accountability in Tanzania that emphasize on answerability, transparency, participation, and controllability on the way they are supposed to take accountable actions in service delivery (Ringold, Holla, Koziol & Srinivasan, 2011; Killian, 2017). The local leaders who are discussed in this study refer to persons who are politically elected by the

citizen to represent residents by offering leadership in social affairs, political activities and economic matters in the local community (Copus, 2013; Feuchtwang & Mingming, 2013).

Additionally, McCully, Collins, Hughes, Thomas, Billen, O'Donnell, & Moser, (2015) describe a local leader as the leader at hamlet level, street level, ward, division, county, municipality or city. Regardless of the lack of accountability in the local government authorities, the local leaders remain to be the crucial individuals due to their roles and responsibilities of demonstrating justifiable accountability in every aspect of service delivery in local authorities (Gray & Khan, 2010). In stressing an implication of accountability, the forum for Local government Authorities of Tanzania (ALAT) stressed that the leaders at local level possess a significant responsibility in promoting social and public services by being accountable to the community in every aspect of their societal sectoral dimensions (Pallangyo & Rees, 2010; Mzenzi, 2013; Kabyemela, 2017).

In the past three decades, accountability researches at the local government level have demonstrated significant advancement in regards to nature of accountability, approaches, and practices of accountability in public organizations (Dubnick & Yang, 2011). Various solutions suggested by researchers on how to improve accountability at different levels of governance systems (Kluvers & Tippett, 2010). However, the decision to implement accountability remains to be a frustrating problem to most of the native local authorities, particularly in Tanzania: Yet, it is unclear how local leaders perceive accountability concept and how accountability practiced making a significant difference in service delivery (Schmitz, Raggo & Bruno-van-Vijfeijken, 2012). The perception of accountability concept remains to be the phenomenon that seeks advanced solution particularly in the new multiparty political setting that is more unsolidified, unreliable, and

multifaceted, and in which authority is collective by local actors with equivalent mandates (Le Van, 2011).

Based on the existing studies and literature which largely exhausted accountability relationships, this study embarked on local government authority in Tanzania to critically examine the perception of accountability by the local leaders in service provision, and contribute suggestive solutions about the misconception of accountability that has exposed by local leaders through this study. This research concentrates on the personal-level understanding of accountability notion as felt accountability that narrated as the perceptions of one's accountability (Hall, Frink & Buckley, 2017). Also, the study discovered that there is a critical scantiness of literature, which addresses the current problem of accountability perception at the local level. Mutually, in accountability frameworks and practices, the lack of accountability recognized as the phenomena, and the alternative reaction considered as creating more accountability systems, anticipating the systems will mystically provide relevant results. Unluckily, annexing more accountability systems may exaggerate, moderately than solve, the problem (Dubnick, 2005; Dubnick & Yang, 2011). It is time to have a clear understanding of the way performers in the local authority perceive, and implement accountability practices at the local level (Hall, Ferris, Bowen & Fitzgibbons, 2007). In due course, it is significant to reconsider the ontological, epistemological, and methodological assumptions about how the concept of accountability perceived by an individual for effective service delivery (Aymer & Okitikpi, 2000). The study proposes that for future research projects, it worth enough to expand the research about accountability notion by concentrating on the connectivity between accountability notion and internal felt human behavior, instead of replicating studies on external influence on the actors.

1.2 Gap in Existing Literature

Accountability is not a new concept in Tanzania. Its culture started back from the 1970s when Tanzania was implementing a decentralization policy (Awortwi, 2011; Venugopal & Yilmaz, 2010; Kessy & McCourt, 2013). Though the discourse accountability has not emerged at that time, the internal sense referring to working of particular formation for the promotion of good governance had existed. The succeeding upgrade of devolution in Tanzania existed back in 1974 when immense focus has been provided towards villagization (devolution towards village units) (Bjerk, 2010; Green, 2010; Lal, 2012). From these reforms, gradually the notion of accountability started to penetrate in various sectoral perspectives.

Accountability perceived as favorable government policy established for the moral cause of implementing effective delivery of public goods and services (Tripp, 2012; Denhardt, & Denhardt, 2015). Good governance has been a leading factor for nations resulting in an immense focus on the improvement of accountability practices towards the adequate provision of services. The increasing lack of accountability considered as a critical challenge towards democratic service provision (Ringold, Holla, Koziol & Srinivasan, 2011; Joshi, 2013). In doing so, organizations and institutions have been observed working tirelessly for a couple of decades to improve accountability at the local level but accountability notion still undefined clearly in different studies (Hanson, 2015; Teles, 2016; Hidalgo, Rizzo & Tsai, 2017; Hrelja, Monios, Rye, Isaksson & Scholten, 2017; Hall et al., 2017). In a related study (Hall et al., 2017) stress that improving accountability at the lower level is not the only reflected factors regarded by the local government to bring changes among the pattern of local leadership but the initiative of the

community to demand it. However, this study (Hall et al., 2017) did not identify the critical role of accountability at micro-level where local governance.

Theoretically, there is a gap in theoretical conceptualization of perception of accountability in the existing literature. Just a few studies have been found to have related concepts to the current research. In few decades ago, the local government accountability studies have been overtaken by the central government thus, leading to the emphasis to be on central government organizations and the researchers have engaged in investigating accountability performance of the central government system (Ball, Grubnic & Birchall, 2014). However, in the recent times, there have been a little bit shifts in this regard, considering the local government accountability system due to its responsibility for massive public resources endowed within their local developments (Miller, & Rose, 2017). Thus, it is essential to appreciate some studies in Tanzania (Venugopal & Yilmaz, 2010; Kweka, 2017; Maluka, Kamuzora, SanSebastián, Byskov, Ndawi, Olsen & Hurtig, 2011; Kilian, 2017; Mayumana, Borghi, Anselmi, Mamdani & Lange, 2017) that attempted to understand accountability dynamics in Tanzania. On the other hand, (Brinkerhoff, 2004; Boven 2010; Rached; 2016; Katomero, 2017; Killian 2017) sustained a culture of studying accountability notion to the regular perspective of examining the principal and the agent, as well as the interactions between accountability and job performance satisfaction while paying a little attention to individual's perception of accountability at the local level (Marcossy, 2017). There are just a few related studies attempted to explore self or individual motivation towards accountability; however, they do not cover the subject of individual perception of accountability entirely (Hall et al., 2017). Consequently, the study of the perception of accountability requires an in-depth exploratory approach in the interactive process to unfold hidden knowledge and research interests to bridge the existing

knowledge gaps. Thus, the current theoretical findings of this study have an immense contribution towards bridging this theoretical gap of knowledge.

Methodologically there is a gap in studying perception of accountability notion at local governance level. According to Hall et al (2017) argues that prominently, what researchers perceive concerning accountability, grounded on laboratory investigation approaches. Even though the lab's approaches have enlarged our conception of accountability in wide-ranging, still does not reflect the developing self-internal perception behaviors, and nature of accountability within local organizations, this creates a gap of knowledge in the effort of understanding accountability concept (Frink & Klimoski, 1998). Moreover, regarding methodology, it appears that the least concentration on studying perception of accountability which needs a qualitative an in-depth approach on understanding a phenomenon, gives attention to many pieces of research to be conducted in quantitative whereby some of these studies do not get further in exploring the internal perception of an individual human person as an agent. Unlike qualitative research, most of the responses provided by respondents in quantitative research limited to the provision of their research instruments. The figures often presented by researchers to describe the extent of the phenomenon in numerical data. However, these statistical information tends to cover the realities of what exactly happening, and why it is happening that way. Thus, if the use of numerical figures and associated intervention could improve accountability of local leaders, Tanzania would have achieved the targets of good governance as emphasized by World Bank and the forum for Open Government Partnership (OGP) and would not continue promoting accountability practices. Moreover, the perception of accountability from the perspective of the local leaders' accountability being studied and evaluated based on information regarding the external perception of by a person (Bratton, 2012). There

have been few pieces of research on the perception of accountability (Hall, Frink & Buckley, 2017).

Therefore, this study used an in-depth study of an individual local leader's perception of accountability to contribute to filling these gaps in the literature. In other words, this study, besides, examined the perception of accountability, and looked at the way the local leaders consider themselves as accountable to the local community; also explored the factors that hinder accountability. The following section describes the problem statement.

1.3 The Problem Statement

The fundamental problem stated in this research is associated with the misperception of accountability notion that leads to lack of accountability by politically elected local government leaders towards service delivery in Tanzania (a case study of Dar es Salaam city council). The demand for accountability against local leaders has been a severe concern in local government authorities since the early 1970s to date in Tanzania (Venugopal & Yilmaz, 2010). Several reforms such as devolution of powers and transformation of political systems from the single party to multiparty politics in the 1990s tried as political and public initiatives to improve accountability in local government authorities in Tanzania. Despite these initiatives, just little results have been achieved on local leaders' accountability implementation practices (Marcossy, 2013; Mwakagenda, 2013; Lindner & Banoba, 2014; Marcossy, 2017).

In the recent times, citizens across the country have been appearing on the streets through demonstrations and other protest forms, reflecting unsatisfactorily of accountability by their local government leaders in public services delivery (Maluka, Kamuzora, SanSebastián, Byskov, Ndawi, Olsen & Hurtig, 2011; Green, 2015; Poncian,

2017). Not only demonstration by citizens which indicates a lack of accountability at the local level, but also there have been statements from civil society organizations (CSOs), non-governmental organizations (NGOs), and political parties about the current local leadership across the country, which, appears to lack a spirit of implementing accountability as it is articulated in various guidelines associated with accountability ethics in Tanzania (Kabyemela, 2017; Marcossy, 2017). Regardless of the guidelines issued by the government of Tanzania which emphasize on answerability, transparency, participation and controllability as crucial elements of good practice of accountability (Kelsall, Tim & Mmuya, 2004; Hoffman, 2006; Rakodi, 2016; Marcossy, 2017; Ndumbaro & Bakari, 2017) yet the local leadership accountability doesn't appeal to change. Similarly, some other institutions like the Office of the Auditor General (CAG) and the Ministry for local government have also made statements about the need of improving accountability local government authorities (Maluka, 2011; Mayumana, Borghi, Anselmi, Mamdani & Lange, 2017) but there is no significant improvement at the local level.

In Tanzania and Dar es Salaam, in particular, the politically elected local leaders are the essential components in the spheres of local government because of their daily interaction with citizens through the provision of public services (Poncian, 2017). Therefore, understanding the local leaders' accountability implementation is an important subject since it has a direct impact on the prosperity of the citizens' development (Ika, Diallo, & Thuillier, 2012). Similarly, local government authority is an essential domain of government because it is close to communities. It is where most basic services such as water, hospital, schools, infrastructure, security, electricity and housing and many more rendered directly to the community (Svara & Denhardt, 2010). As a result, the supervision of these public services highly depends on the elected politicians because they mandated to

supervise all public services in the community. It is for this motive that implementation of accountability by local leaders should always be evaluated in order to strengthen local democracy and improve efficiency in local government service delivery (Killian, 2008).

Thus, the purpose of this study is to examine how the local government leaders perceive and implement accountability in service delivery as well as to bridge the gap of knowledge (Hall, Frink & Buckley, 2017; Hidalgo, Rizzo & Tsai, 2017; Kabyemela, 2017; Marcossy, 2017). Therefore, this study examines the perception of accountability notion as perceived by the local leaders and the way that perception impact implementation of accountability practices towards effective service delivery to the Dar es Salaam local community.

1.4 Research Questions

This research used a case study method to examine the local leaders' perception of accountability in the Dar es Salaam local government authority in Tanzania. The research attempted to provide an important understanding of the multifaceted nature of local leaders' perception of accountability for the effective delivery of services in local communities. Grounded in the literature reviewed and the research gap identified, the fundamental research question stated as follows; with the wave of lack of accountability at the local level in Tanzania, how do the local leaders perceive and implement accountability notion in Dar es Salaam local authority? In order to give some direction to this very general research question, the following three (3) critical questions raised:

a. How the local leaders perceive accountability notion in service delivery?
b. How the local leaders consider themselves as accountable to the local community?

c. What are the factors that hinder the implementation of accountability in service delivery?

1.5 The General Objective of the Research

The general objective of this study was to examine the local leaders' accountability implementation in service delivery. In other words, it sought to understand how accountability notion understood and internalized by local leaders on the ongoing lack of accountability toward service delivery in the Dar es Salaam local government authority.

1.6 Specific Objectives

Considering the research background, statement of the problem and the general objective of this study, the following specific objectives formulated to guide the study in the direction of exploring key facts as follows.

a. To explore the local leaders' understanding of accountability notion in service delivery;
b. To analyse how local leaders consider themselves as accountable to the local community;
c. To explore the factors that hinder accountability in service delivery.

1.7 Significance of the Study

The current study focuses on examining the local leaders' perception of accountability in Tanzania, particular in the Dar es Salaam city council. The exploration of perception is made from the group of local leaders in local authorities. The local leaders are working for the mutual welfare of the public. Knowing local leaders' perception of accountability is more significant because it helps stakeholders better understand how to

address lack of accountability existing in local authority (Hall, Ferris, Bowen & Fitzgibbons, 2007).

Tanzania being categorized, as the developing country, with reasonable number of political parties in local government authorities, has been the superlative choice for the present study since it covers dynamics of competitive politics with the local leaders who differently perceive the concept of accountability. Thus, this research provides empirical findings of the perception of accountability in multiparty politics. The outcomes information from this research may be significant to crucial individual decision and policy makers in the Dar es Salaam city council to facilitate transformation in local government accountability.

Likewise, other local government in Tanzania will possibly profit from the outcomes in their role of executing accountability guidelines in their local authorities. This means that decision makers and policy makers in those particular authorities may utilize this information as a stepping-stone toward understanding the reality of exactly taking place at the grassroots. Therefore, if the policymakers will analyze the findings, a certain degree of commitment and dialogue could result in enhanced accountability.

The other significance of this study lies on the truth that the gap of knowledge discovered in the literature review on how individual local leaders' perceive accountability, is now going to be reduced using the knowledge acquired from this study. Similarly, this study has initiated and opened a window for discussion for further researches to be conducted in a similar field. Finally, yet importantly, the findings from this study could potentially prove the usefulness to all new researcher or learners as reference material that will guide them on how to conduct comprehensive academic research.

1.8 Scope of the Study

Tanzania is the unitary state composed of dual countries, specifically Tanganyika and Zanzibar. Tanganyika and Zanzibar Islands became the unitary state in 1964, and the name Tanzania is the combination of Tanganyika and Zanzibar (Bakari & Makulilo, 2017). Indeed, there is Tanzania mainland and Tanzania Islands. Therefore, the current research was conducted in Tanzania mainland, particularly in Dar es Salaam city council; the fieldwork for this study began 22nd of March 2018 and ended September 1, 2018. Like any research work, this study had limitations and delimitations. Initially, the study was limited to three municipalities and five districts of Dar es Salaam city. The purpose was to gain an in-depth understanding of the participants; thus, some degree of extensiveness was sacrificed. The study confined itself to interviews of a sample of politically elected local leaders at Subward and Ward level only, specifically to those who experienced the phenomenon for at least five years, and through their experience and exposure have specialized knowledge of the problem addressed in this particular research. Due to being a case study, the findings of this research cannot be generalized to other local government authorities, although its empirical information can be utilized to by policy makers and policy implementers to restructure accountability policy across the country. Holistically, while the results may be suggestive of what local leaders perceive and understand about accountability notion, the results are restricted to the perceptions of those interviewed. Secondary, It was anticipated that the procedure of attaining the required permission and that the scheduling of interviews could be an extensive and challenging process. This was due to the general perception that studying any at local government level would expose unaddressed sensitive issues which the public would not be comfortable to appreciate. Thus, the researcher was required to obtain the pertinent permission from the relevant

authority, of which it took some weeks before granted it, this was due to the fact that the topic was very sensitive in the eyes of the government. Therefore, its delay, to some extent concerned the field work schedule.

1.9 Operational Definitions

An operational definition is the articulation of operationalization used in defining the terms of a process needed to determine the nature of an item or phenomenon and its properties such as duration, quantity, extension in space or time (Edmonds & Kennedy, 2016; Patten & Newhart, 2017). The operational definitions define a concept, variable, or object in terms of its application and process in the study. It allows understanding of the nature and properties of an object or concept and the way it has been applied in studying a phenomenon, for instance, through its space, structure, quantity, duration, and extension, a definition can embrace or hold the entire meaning of what has been discussed about the matter (Mathews & Rose, 2014). Operational definitions allow the researchers in explaining and elaborating the variables and enable defining the perspective based on the study. In other hands, it facilitates the readers to understand these variables and the perspective through which they are used. Besides, it allows clarity of results and the basis for which they are obtained and explained (Sambanis, 2004; Sekaran & Bougie, 2016). The operational definitions of the present research are presented below.

1.9.1 Accountability

Accountability has been defined as a "perceived expectation that a salient audience will evaluate one's decisions or actions and that rewards or sanctions are believed to be contingent on this expected evaluation" (Emanuel & Emanuel, 1996). Besides, Bovens (2005; 2014) describes the concept of "accountability as a social relationship in which an

actor feels an obligation to explain and to justify his or her conduct to some significant authority." In the conceptual study, the Dar es Salaam local authority has been selected to examine the local leaders' perception of accountability since it has to face the lack of accountability implementation in local service delivery which affects the residents of the Dar es Salaam city council (Nganyanyuka, Martinez, Wesselink, Lungo & Georgiadou, 2014). Most important accountability has been lacking since several years back because of the absence of studies conducted to examine accountability perception of local leaders in local service delivery. The lack of accountability is the wakeup call for the Dar es Salaam city council in improving accountability implementation. Therefore, the current research has selected the local level authorities in Dar es Salaam so that to examine individual's perception and understanding of the concept and how a local leader applies it in the delivery of public goods and service.

1.9.2 Accountability Hindrance

Accountability hindrance referred to a person or thing that makes an accountability situation difficult: the act of making it difficult for someone to act or for something to be done (Merriam Webster, 2018). In this research, hindrance considered as a state of being interfered with held back or slowed down by someone or something from implementing accountability practice in public service delivery. In this research five Districts of Dar es Salaam city council have been selected specifically to explore the factors that hinder the local leaders from implementing accountability in the local community. Therefore, accountability hindrances in this research considered as a measure of perceived hindrances by the local leaders towards effective implementation of accountability in local service delivery.

1.9.3 A Local Leader

A local leader refers to a person who is politically elected by the citizen or appointed by higher authorities to represent citizens, and offer leadership in social affairs, political activities and economic matters in the local community (Copus & Leach, 2014). In Dar es Salaam city councils, the structure of local authority is categorized into four administrative structures. This include; the Sub-ward, Ward, Municipality and the city council. In order to attain the relevant facts, the study selected the group of politically elected local leaders at the grassroots level of whom their accountability practices are directly affecting citizens in their daily life. Therefore, in this research, two groups of local leaders selected; these include Sub-ward chairpersons and Ward Councilors. These two groups have specifically been selected and studied because they have been at the center of complaints against lack of accountability in Dar es Salaam local government authority. Also, their daily interaction with the community was thought to be an important study variable because exploring their perception of accountability, would significantly bring into light what exactly perceived by this group of local leaders.

1.9.4 Perception

Perception defined as "an active process as one selectively perceives organizes, understands and interprets what one experiences" (Lewis & Short 1975; Jordaan & Jordaan 1996). Therefore, in this research perception considered as the key dimension used to determine understanding and interpretations of accountability concept based on the perceiver's past and current accountability experiences and exposure in their real world of the local setting. It included an intensive and extensive examination into general and

specific accountability knowledge of the local leader that has been practicing accountability in their local leadership career.

1.10 Organization of the Study

This study organized into seven chapters. Chapter 1 is about the introduction, it comprises the background of the study, briefly explaining the background of local leaders' accountability in service delivery, the gaps in existing studies, and the statement of the problem. Also, the research questions, study objectives, the significance of the study and operational definitions presented in chapter 1.

Chapter 2 concentrates on a brief history of Tanzania and local government accountability including geographical information and socio-demographic information. Also, it has a definition of local government, a different era of local government established in Tanzania, the structure of local government and local government accountability structure.

Chapter 3 presents the literature review and conceptual framework in accountability notion. In this chapter, secondary sources have been used to collect information and construct theoretical foundations. In this chapter, conceptualization of accountability, the perception of accountability by local leaders and factors that hinders accountability of local leaders is thoroughly discussed. In other words, the literature review section of the study would record what has been identified in the concerned subject by previous researchers or analysts.

Chapter 4 presents the case study of Dar es Salaam City Council. This chapter explains the information related to the study. In this chapter, a clear picture of the Dar es Salaam local authority has been provided. This includes; the geographical and

demographic information, social, economic and political background, and the local government administration structure. In addition, this chapter provides some empirical evidence of challenges facing local authorities in Dar es Salaam and the justification of the case study.

Chapter 5 is on methodology. In this chapter, fundamental approaches to the investigation would be selected in accordance with the nature of the subject matter. Therefore, key methods of collecting data and analyzing it would be presented in this section. At the same time, secondary information and justification for selecting the methods would be shared. These include research approaches, philosophies, methods of data collection and data analysis.

Chapter 6 Results and discussion, highlights the result of data analysis from the observations, focus group discussion and in-depth interviews that have been conducted on the local authorities of Dar es Salaam in specifically selected councils of Kinondoni, Kigamboni, Ilala, Temeke and Ubungo. This chapter presents the findings along with the discussion.

Chapter 7 presents the summary of key findings of the study, contribution to the knowledge, limitation of the study and implications of the findings, and as well as recommendation for policy consideration and future research.

CHAPTER 2

A BRIEF HISTORY OF ACCOUNTABILITY IN TANZANIA

2.1 Introduction to Tanzania

Tanzania is the unitary state composed of twofold countries namely Tanganyika and Zanzibar. Tanganyika and Zanzibar Islands became the unitary state in 1964, and the name Tanzania is the blend of Tanganyika and Zanzibar (Mwakikagile, 2008). The country is found on the long shore of the Indian Ocean in the part of the Eastern region of Africa continent. The current population of Tanzania is estimated to be 54,199,163 million (National Bureau of statistics, 2018). The country area covers a total of 945,087 square kilometers. It shares boundaries by Kenya, and Uganda to the North, the Indian Ocean to the East, the Democratic Republic of Congo, Burundi, and Rwanda to the West, and Zambia, Malawi, and Mozambique to the South (Clarke, 1979; Mashalla, 1988; URT, 1990).

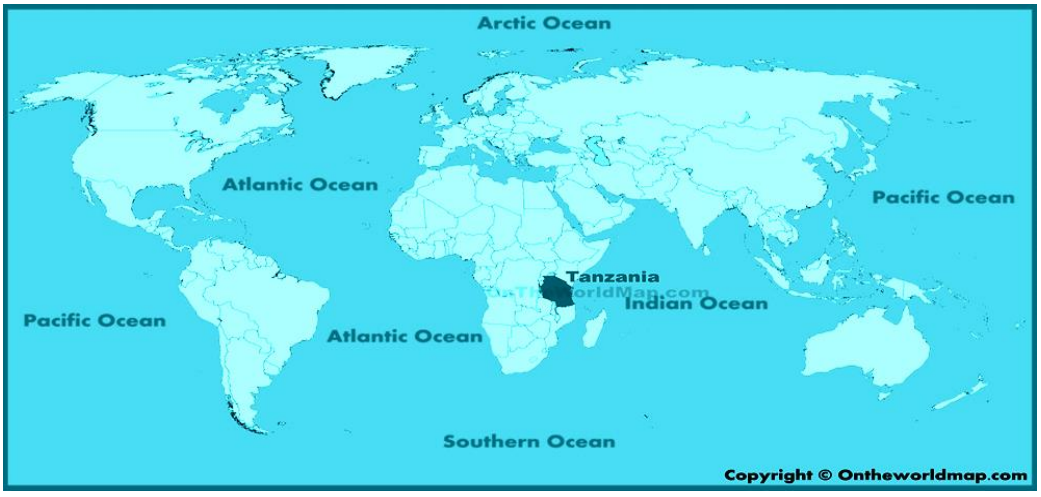


Figure 2.1: World Map Showing Location of Tanzania
Source: http://www.ontheworldmap.com/retrived on 15th November, 2019.

Tanzania as the unitary state apportioned into 26 regions; 21 on the mainland, and 5 on Zanzibar and Pemba islands. In addition, the country has 133 districts, which have been established to promote development to the rural and urban authorities. The well-established districts referred to as local government authorities. Presently, there are 114 councils operating in 133 districts, 22 are urban and 92 are rural. The 22 urban units are classified further as the city such as (Dar es Salaam, Mwanza, Arusha, Mbeya, and Tanga), whereas; Dodoma, Iringa, Kilimanjaro, Morogoro, Shinyanga, Tabora) are classified as municipals (Boex, 2003).

Since independence, Tanzania has been a one-party state until 1992 when it turned to the multiparty system (Makinda, 1996; Shivji & Peter, 2005). The current ruling party, Chama Cha Mapinduzi (CCM), is the amalgamation of the former mainland ruling party known as Tanganyika African National Union (TANU) and the Zanzibar-based Afro-Shirazi Party (ASP) (Hoffman, 2006; Shivji, 2008). The TANU and ASP merged in 1977 to form CCM; this is because of a successful attempt by President Nyerere to harmonize the autonomy of the islands with mainland Tanzania (Morck & Steier, 2005). This harmonization focused on embracing socialist single-party system on both sides of the union. However, due to failure of socialist ideology in the late of 1980s, Tanzania became an official multiparty democracy in 1992, and CCM remained by far the dominant political organization (Hall, 2003; Mwakikagile, 2007). Despite the CCM being the dominant party in Tanzania, currently, CCM has been massively losing its dominance countrywide, as opposition parties appear to have gained strength (Levitsky & Way, 2010). In the 2015 fifth multi-party election, the CCM presidential candidate, obtained 58 per cent of the votes whereby his opponent from the main opposition party (CHADEMA) obtaining 40

per cent of votes, and the rest 2 per cent being divisible among the least opposition parties (NEC, 2016).

Currently, scholars (Levitsky & Way, 2010; Cooksey, 2012; Nugent, 2012; Mhango, 2016) consider Tanzania's political system to be semi-democratic. Freedom House, for example, rates the country as partly free (House, 2015; House 2016 Steiner, 2016). Although opposition parties are free to organize political activities, they normally encounter significant financial and organizational challenges to winning elections Yet, the country is considerably more democratic now than in the past (Strom & Müller, 1999). In particular, elections for MPs, councilors, and local leaders have become highly competitive over the past decade. Therefore even though the CCM district local branches control that may stand for the party in local elections, lack of restrictions for opposition parties to campaign at the local level has forced local CCM leaders to take into serious consideration the popularity of individuals seeking the party's nomination (Kiondo, 1994; Kelsall, 2004; Lawson & Rakner, 2005). Furthermore, while CCM candidates emerge victorious in most local elections, they nonetheless spend significant sums of money on their campaigns. Thus, since candidates must be acceptable to their constituency to win elections, multi-party local elections have placed significant pressure on local representatives to provide tangible benefits to their electorate (Nyang'oro, 2006; Hoffman, 2006).

Considering local government authorities, Tanzania mainland has elongated antiquity of effective local administration, commencing with the Native Authorities Ordinance in 1926 (Max, 1991; Eckert, 2007). These native authorities lasted for ten years after Tanganyika became independent; later on, they were abolished in 1972 then replaced with a direct central government administration (Eckert, 1999; Mukandala, 2000). The reinstatement of authorities at the local level transpired at the commencement of the 1980s

particularly in (1982) when the rural councils and rural authorities were re-established. Following its re-establishment, the local government elections took place in 1983, and the establishment of functioning councils in 1984 (Kessy & McCourt, 2013).

In 1992 the one-party political system was no longer interested and immediately in the same year substituted with a multi-party system of governance; the first multi-party elections took place in 1995 (Bratton & Mattes, 2001). The reason for the shift from a single party to multiparty was fueled by a lack of accountability and poor performance of the entire single party governance. The change not only affected governance operation but also liberalized the political activities in the country and its effect triggered the main public sector transformation introduced as Local government Reform Programme (LGRP) (Pallangyo & Rees, 2010; Tidemand & Msami, 2010; Kessy & McCourt, 2013). There was no delay than to accommodate these political changes in diverse sectoral initiatives, thus Local government Reform Programme covered four areas: political decentralization, financial decentralization, administrative decentralization and changed central-local relations, with the mainland government having over-riding powers within the framework of the Constitution (Ladan, 200; Mongi, 2015).

The reform at present local authorities is an ongoing process. "It aims at promoting democratic, accountable, and autonomous local government authorities, with wide discretionary powers and a strong financial implemented base" (Max & John, 1991). In the case of Zanzibar, the 1964 revolution not only abolished the Monarchy but also did away with the separation of the legislature, the executive and the judiciary, fusing all their functions into a revolutionary council (Killian, 2008; Meredith, 2011). Ever since the declaration of the Zanzibar revolution in 1964, Zanzibar passed various pieces of legislation on local government (Uki, 2010). Now, Zanzibar is developing the reform

programme for local government with the assistance of the United Nations (Lofchie, 2015).

Socially, about 80 per cent of 54 million people of Tanzania live in rural, and majority of the people are subsistence farmers or pastoralists (Quinn, Huby, Kiwasila & Lovett, 2003). The rest 20 per cent live in cities, such as Dar es Salaam, Mwanza, Arusha, Mbeya and Tanga (Beegle, 1995; Lawrence, 2009). Currently, Tanzania's urban population is growing fast. At independence in 1961, only 6 per cent of Tanzanians were urban, most urban growth is due to rural to urban migration (Tripp, 1997; Owens, 2010). Nearly 99 per cent of Tanzanians is Africans with an outstanding 1 per cent divided amongst East Asians, Europeans, and Arabs (Omari, 1987; Itandala, 2001). The African related residents in Tanzania divided into 123 tribal groups (Omari, 1987). The majority is of Bantu origin, and the largest ethnic group is the Sukuma. Nilotic speaking groups such as the Maasai are also relatively large (Scarritt & Mozaffar, 1999). Furthermore, Tanzania's population is 30 per cent Christian, 30 per cent Muslim, and 40 per cent animist (Tripp, 1999).

Economically, scholars (Tripp, 1997; Maliyamkono & Bagachwa, 1990; Wade, Mwasaga & Eagles, 2001; Shivji, 2008; Kitching, 2012; Coulson, 2013; Lofchie, 2014) tend to divide the history of Tanzania into three phases. The first period lasted from independence until 1967. Government policies in this era generally supported a market economy. During the second phase, between 1967 and 1991, the government organized the economy around socialist principals, which was widely implemented in local authorities. In 1991, government authorities terminated socialism and returned to a market economy (Tripp, 1997; Maliyamkono & Bagachwa, 1990). The real per capita GDP of Tanzania has been reported by the World Bank to grow at a rate of 6.7 per cent per year from 2010 to date (Kharas, 2010; World Bank Group, 2014). Recently, the Tanzanian government has

made progress in encouraging economic growth. Since 2010, GDP has risen about six per cent per year and inflation has fallen from approximately twenty per cent per year in early 2010 to under 4.5 per cent per year since 2015 (Miller, Kim & Holmes, 2015). The primary factors that account for the country's improved economic performance since the end of socialism are privatization, liberalization of prices, the exchange rate, and foreign investment and transactions, and improved management over fiscal and monetary policy (Temu & Due, 2000; Treichel, 2005; Green, 2015).

2.2 Defining Local Government

Local Government referred to those sub-national areas available at the lower level of the government structures with some kind of partial autonomous in discharging its functions into that particular area within a country; this includes hamlets, villages, county or district, township councils, municipalities and cities (Nickson, 2016; Dugger, 2018). Regarding this definition, the local government's authorities demonstrate its feature of being closely connected to the local community, as a result, become accountable for attending the political and social substantial needs of public and societies in a specific environment (Mollel, 2010; Venugopal & Yilmaz, 2010). These structures of local government authorities have both socio-economic and political purposes. Politically, local administrations being closer to the community are appropriately located to allow common citizens to have decisions on the way their communities are governed (Maluka, Kamuzora, SanSebastián, Byskov, Ndawi, Olsen & Hurtig, 2011). These governments are supposed to make available inclusive democratic participation of citizens in problems that distress them directly. They socially enable the preservation of traditions and cultural heritage of the people and strengthen contact among people and elected representatives (Roberts, 2015). Furthermore, economically, local authorities are responsible for fundamental services that

distress people in their area of authority. Being close to the people, local governments and their leaders are thought to be familiar with better the needs of the local vicinity and not only what the people can contribute but also how to solve challenges pertaining to local communities (Shivji & Maina, 2003).

2.3 The Brief History of Local Government and Accountability in Tanzania

The local government administration was recognized by British colonial regime in the early 1900s in the former Tanganyika that later became Tanzania after the union of 1964 which involved Tanganyika and Zanzibar (Denoon & Kuper, 1970). However, even before the invasion of colonialist, there were informal established local ruling classes based on chiefdoms in Tanganyika. Briefly, this section covers the different historical period as discussed presented below (Feierman, 1990; URT, 1972).

2.3.1 Local Government and Informal Accountability before the Colonial Era

When contemplating the history of Tanganyika, the traces of informal accountability in Tanganyika can be seen in the previous organization of chiefdom, which existed before the intrusion of the colonialist period and throughout the early time of intrusion of foreigners, indigenous society was structured in chiefdoms systems of administration (Lonsdale, 1981; Khapoya, 2015). There was Councilor heads that were regarded as adjacent advisors surrounded chiefs and these counselors were directly accountable to the ruler or chief. In addition, the ruler or the chiefs had standby guards and they were identified as sub-chiefs (Hyam, 2010; Havnevik, 2010; Po-ralg, 2018). In addition, below the sub-chiefs, there were headmen. In real physical administrative relationships, chiefdoms remained more or less comparable to the prevailing governmental entities such as villages, and wards in the current local governance structures (Gulliver &

Gulliver, 1971). During this time, districts or regions never existed except ethnic borders. This is how the informal structure of accountability was practiced during chiefdom in Tanganyika.

2.3.2 Local Government and Accountability during the Colonial Period

As soon as Germans colonized Tanganyika, Germans governor brought to end chiefdoms and honored the post of the District Commissioner (DC) who was highly responsible and accountable to the Germany authority (Bryceson, 1990; Hargreaves, 2014). After Germany lost in the First World War (WWI) Tanganyika was conferred to British authority under the mandate of the League of Nations (Iliffe, 1979; Pels, 2013). During this time, the British implemented different local governance approaches. For the provinces qualified to be towns, they enacted the Township Ordinance in 1920 (Davidson, 2014). For instance, at the local level, DC was reserved and continued to be accountable to colonial authority. This system of accountability continued until 1926 when the basis for the structured local government responsibility and accountability system was established in relation to the Native Authorities Ordinance (Cap 72). Together with this initiative, the British also initiated provincial commissioners (PCs). Mutually, both the DCs and PCs became reputable colonial administrators who were aided by District Officers (DO) (Frankema & Van-Waijenburg, 2012; Frankema, 2012).

Consequently, upon the end of the World War II, the British administration in Tanganyika set in motion a reflective transformation in native indigenous authority, which resulted into the enactment of the Municipalities Ordinance (Cap, 105) in 1947 to replace the previous law. In the next year (1948), British authority declared and honored Dar es Salaam town to be the Municipal Council. Moreover, it took hardly, a short time later

(1953) Local Government Order (cap, 333) was enacted to familiarize the structure of local government governance that lasted up to 1972. Therefore, these ordinances intended at founding accountable and self-governing Local Governments Authorities all over the country (Chaligha, 2008).

2.3.3 The Local Government and Accountability in the Period between 1961 and 1972

After liberation in 1961, the government put an end the old Native authorities and formed a wholly new arrangement local administration countrywide (Carrington, 1961; Conyers, 1984). The new established LGAs were meant to cater to political accountability needs rather than on economic concerns. The reason was to speed up devolvement of the government operations to local levels (Prud'homme, 1995; Eckert, 2007). During this time of independence, the government of Tanganyika managed to establish 17 local Councils, but then again, in 1972, the figure of established local councils increased to 68. These local authorities constituted a large part of elected Councilors with an insignificant number of employed officials (McCourt & Sola, 1999; Shivji, Peter & Maina, 2000).

In the course of this time, there was no clear enacted provision that was prepared for designated bodies under the local District and Township Council; as a result it narrowed the space of constitutionally elected local administrations (Hyden & Leys, 1972; Mushi, 1978). During this time, the government of Tanzania has had a specific vibrant developmental policy concerning inclusive social-public and economic improvement (Grawert, 2009). The new regime registered three significant adversaries of the societies as being illiteracy, disease, and poverty (Iliffe, 1979). In addition, specific arrangements of putting into practice the fight against these identified enemies were channeled through devolution policy whereby institutions were established at different stages to attempt to

implement accountable tactics to achieve these aims (Ngwilizi, 2002). Therefore, every institution in the country was assigned a responsibility to carry out; the local governments and the union government, and auxiliary organizations such as community-based organization (CBOs, NGOs, and FBOs), and Islamic Seminaries, Catholic and Protestant Churches were commissioned to ran schools, water schemes, and dispensaries and many more social and public services (Mushi, 1978; Chaligha, 2008).

However, despite these good initiatives taken by the central government to devolve governance operations and functions to local authorities, still, local authorities demonstrated poor accountability performance in public goods and social service delivery. Therefore, based on its poor performance, the central government decided to abolish them in early 1972 (Shivji & Maina, 2003). Following its abolishment, local authorities became replaced by a new operating system under the direct custody of the central government supervision, in a new political strategy generally known as "decentralization by devolution". During this the period of their elimination, there were 15 urban councils and 66 rural district councils across the country (Kiondo & Andrew, 1994).

2.3.4 Local Government Accountability and Decentralization Policy (1972-1982)

During this period, the central government demonstrated its powers over regional and local government authorities. After abolishing the local government authorities due to lack of accountability and poor performance in public good and social services, the central government decided to exercise the direct rule and control of all development initiatives in the local and urban areas (Yilmaz, Beris & Serrano-Berthet, 2010). This means that the government swapped from delegating its authority to direct administration of the development processes and provision of social services (Maro, 1990).

Considering these changes, diverse committees were conventionally established and organized in the hamlets, villages, sub-awards, wards, divisions, districts, municipality, and regions, as an instrument for citizens' involvement in developmental programmes whereas regions, turn out to be the most important focus for rural or local development planning and implementation (Cheema & Rondinelli, 1983; Kelsall, 2004; Grindle, 2007). Thus following these fast tracking of rural development by abolishing the local authorities and introducing direct supervision by the central government, resulting in accountability and performance problems as follows (Fjeldstad & Semboja, 2000). Firstly, the government spending became greater than before, since the governance supervisory role stretched out to villages, wards, districts and regions meanwhile the local level was no longer permitted raise their own revenue through domestic levies and taxes (Fjeldstad, 2003). Secondly, the comparatively huge remoteness and distances amongst public and social service hubs inside a region increased the complications of ease of access and communication blockages, which made involvement people intolerable, and this increased weakness in the supervisory and accountability role of those hired and delegated to run developmental programmes (Masanyiwa, Niehof & Termeer, 2013). As a result, there was no clear sustainable and accountability framework to oversee the development projects across local levels.

2.3.5 Reforming Local Government and Accountability Practices (1972-1984)

For almost ten years, the central government in Tanzania abolished the local authorities and replaced with a direct rule and supervision in development projects. The reason was due to lack of accountability and poor performance in public and social service delivery. Despite this initiative, yet, the central government demonstrated and experienced the same failure (Gilson, Kilima & Tanner, 1994; Pmo-Ralg, 2005). By the ends of the

1970s, the central government was incapable of delivering comprehensive public goods and social services. There were poor administration and huge bureaucratic procedures at the local level that made people to be dissatisfied with the current ruling regime (Kelsall, 2000).

Considering accountability and performance failures demonstrated by the central government, the dominant Political Party (CCM) convened the congress meeting in the early 1980s and directed by ordering the Central government to resuscitate the Local Government System country wide again (Hall, 2003; Pallotti, 2017). Following these instructions, different bills were submitted in the National general assembly in 1982 in order to enact legislation (Baker & Wallevik, 1998; Kelsall, Tim & Max Mmuya, 2004; Gould, 2005; Pallotti, 2017); the National Assembly (District Authority, 1982) enacted Acts No.7, 8, 9, 10 and 12. The decisions made by the party led to constitutional amendments of 1984 that restored power to the people through comprehensive local authority under Sections 8, 145 and 146 reinforced this amendment (URT, 1985). Later on, it was followed by elections at all levels of local authorities in the same year. In early 1990, the central government embarked on Public Service Reform Programme (PSRP) (Hall, 2003; Green, 2014).

2.3.6 The Local Government Reform Programme (LGRP) and Accountability

The challenges associated with accountability and service delivery that experienced in past devolution reforms that led the governance in Tanzania to come out with a well thought out local government reform programme. This programme established as an instrument that can use by the government so as deal with all problems that encountered in local authorities accountability practices and public service delivery as it has been

expounded in the previous sections (Baker & Wallevik, 1998). The reason behind this reform programme was to reinforce authorities at local level meanwhile transforming them into an effective instrument of public, economic and social development at the local level (URT, 1998). The presentation of LGPR indented to address all key issues pertaining to local and urban governance problems. In order to strengthen the focus of implementing the programme, initially, government submitted the policy paper on Reform Agenda (1996 - 2000) which followed by LGRP that was introducing new approaches and orienting the local actors with new skills in local authorities' administration (URT, 1996; Baker & Wallevik, 1998; Mmuya & Max, 1998. The determination is to increase quality, availability and reasonable provision of social and public services, predominantly in the local communities.

Additionally, In order to improve social and public service delivery, the central government has classified the local government reform into two categories, the first one is Systemic, and the second one is non-Systemic Reforms. Systemic reforms address the issues of fiscal devolution, legal synchronization, and human resources self-sufficiency, whereas non-systemic ones talked about to governance, reorganization, and PO-RALG capacity building and programme coordination (Tibaijuka, 1998; URT, 1998; Othman & Athumani, 2002).

The reform concentrated in the following aspects: Firstly, the "democratic dimension" democratic dimension refers to the local government reform intended at making sure that there is absolute devolution of authorities to council's committees and the council chairperson etc. The focus of this aspect was to de-concentrate the powers from central government to local authorities' by setting up local councils as the most significant indigenous administrative body within its authority (Bakern & Wallevik, 1998). The target

was to strengthen local democratic organizations, improve public contribution, involvement, and empowering the citizen in controlling their local governments. Secondly, the central government made some significant changes in financial devolution; this aimed at providing the local administration with extensive supplementary sources of income meanwhile improving accountability on the spending of the revenue. The central government presented unrestricted and restricted block benefactions in sectors of education, roads, health, water and agricultural extension facilities (URT, 1998; Kessy & McCourt 2013). Thirdly, administrative aspects, this included recognition of official employees, from executive to novice junior staff and rearranging the entire local authority supervision (URT, 1998; Therkildsen, 2000).

From this perspective, the local governments would be able to train their identifiable staff, organized in a manner determined by own individual councils so that to improve service delivery and accountability practices (Venugopal & Yilmaz, 2010). Thus, the local government employees are accountable to a local government authority (Pallangyo & Rees, 2010). Finally yet importantly, the central government saw the importance of the Central - Local relations. In order to have better responsibility and accountability relations, the central government revisited its governance guiding principle to engage its agencies in the formulation of policy guidelines that would maintain quality assurance and control within the framework of the required regulations (McCourt & Sola, 1999).

2.4 Structure of Local Government Administration and Accountability

The local government structure of Tanzania is composed of 133 districts administrative bodies that entrusted in upholding law and order in local authorities (Boex

& Martinez-Vazquez, 2006). The responsible Minister is the custodian "for local government in mainland Tanzania and he is accountable to the President's Office" (PO-RALG, 2018). The main responsibility of the Minister is to communicate comprehensive national policies and to observe accountability in local authorities and safeguard these policies incorporated into local service programs (PO-RALG, 2017; 2018).

Table 2.1: Structure of Local Government

CENTRAL GOVERNANCE			
President's Office for Regional Administrative and Local Government Authority (PO-RALG) *President Minister for RALG			
Regional Governance Regional commissioner (RC) & Regional administrative secretary (RAS) District commissioner (DC) & District administrative secretary (DAS)			
LOCAL GOVERNANCE			
Urban authorities			Rural authorities
City City Council Director (DED) *(Mayor)	Town Township Executive Officer (TEO) *Council Chairperson	Municipality Municipal Council Director (DED) *(Mayor)	District District Councils Director (DED) *Council Chairperson
Ward			
Ward Development Committees (Ward Executive Officer-WEO)			
Sub-Ward/Mtaa Sub-ward Executive Officer (SEO)			Township Authority (TEO)

Table 2.1: continued

*Sub-Ward Chairperson	Village council Village Executive Officer (VEO)		
	*Village Chairperson	*Township Chairperson	
	Hamlet/Vitongoji Hamlet Chairperson		

Source: PO-RALG National Profile, 2018

The local government administrative structures is a bureaucratic system that shows the layers of local level authorizes and the way this level is accountable to each other. Considering the rural system in Tanzania, the hamlet is the smallest unit of a village comprises an elected chairperson who appoints a secretary and three further members, all of whom serve on an advisory committee and they are accountable to the village generally assembly. In urban areas, the sub-ward (street small urban area or geographical division of award), is the smallest unit within an urban authority of which is accountable to the ward development committee (PO-RALG, 2017; 2018).

The sub-ward committees have entirely elected membership including a chairperson, six members, and an executive officer who are responsible and accountable to WDC and local community (Warioba, 1999). The established committees provide a grassroots accountability connection to the ward assembly hence mobilizing the involvement of the local people in the community development (Mollel, 2010). The main concern of these levels is to demonstrate equitable accountability in service provision, and making sure that progress projects are deliberated by the committees in advance before being forwarded to the ward development committee (WDC) (Kessy & McCourt, 2013).

WDC membership comprises the elected ward councilor as chairperson, the ward executive officer (WEO) is a salaried public official with no voting rights, women councilors, and all village chairpersons within the ward and all village executive officers (VEOs) (PO-RALG, 2017). The WDC harmonizes development plans, social service plans, meanwhile supervising project implementation, service delivery activities, and is an intermediate accounting body for discussing initiatives arising from the sub-ward levels and development plans from the higher tier local authorities (Venugopal & Yilmaz, 2010).

2.4.1 Rural Councils and Accountability

These are the authority bodies in local authorities, and they are directly accountable to the responsible Minister (Scott, 2000; Killian, 2017). The councils harmonize programmes developed by township authorities and village councils, which are accountable to the district for day-to-day administration practices (Gilson, Kilima & Tanner, 1994). The township and village authorities also have an obligation for framing plans for their areas and they are accountable to the responsible Minister (Blair, 1998). In Tanzania, these councils have three standing accounting committees: the finance, administration, and planning; education, health and water; and economic affairs, works, and environment (Bardhan, 2002; Work, 2002). "Village councils have three standing committees namely: firstly, finance and planning; social services; secondary, local security Statutory committees for both district and village councils consist of an HIV/AIDS committee and the third one is a council ethics committee. Local authorities have the preference to establish further committees, although there is a maximum for each type of authority" (Venugopal & Yilmaz, 2010).

2.4.2 Urban Councils and Accountability

The nature of accountability in urban authority depends on the layers of administrative structure in the urban area. “There are three types of urban authorities: town councils, municipal councils and city councils”. The chairpersons of the town councils and the mayors of the municipal councils and their deputies are indirectly elected by the other councilors and they are accountable to the local community and somehow to the responsible Minister (LGRP, 2008). Urban councils have all the same standing committees as the rural district councils, and they have the discretion to establish further ones. In order to get the urban representation, local elections are used to select the politically representative who are expected to be accountable to the local community (Marcossy, 2017)

2.4.3 Local Elections and Accountability

The local government elections for local leadership held every five years together with those of the parliamentarians and presidential position. The last one held in October 2015 (NEC, 2015). In order to contest for the leadership, a potential candidate must be a member of and sponsored by a political party. To be eligible, the candidate must be a Tanzanian citizen, at least 18 years of age, and able to read and write in “Kiswahili” (the national language) and/or English (Fjeldstad & Semboja, 2000). The local election focuses on electing Sub-ward chairpersons and their members, and the Ward councilors. It is clearly stipulated in the Act of 1982, that one of the roles of these elected local leaders is to demonstrate good governance and accountability to their respective communities. This goes in hand with guaranteeing presence women in leadership positions at the local level,

there is a legal requirement to reserve one-third of all seats for women. Furthermore, voting is a right granted to all persons of 18 years and above (NEC, 2015).

2.4.4 Urban Elected Representatives and Accountability

The election at the local level targets residents in those particular areas. The reason for these local elections is to guarantee local community equal representation in local decision-making bodies. Thus, elected local leaders are always expected to be accountable to their respective elected communities. For instance in the mainland Tanzania, sub-ward chairpersons are elected by the entire population in city's Sub-wards and they are supposed to be accountable to the citizen, though in actual sense, during this study, these local leaders were proud to reference their accountability to the ward authority (Warioba, 2009). On the other hand, the mayors are elected amongst the group of representative Councilors and they are retired to demonstrate their accountability practice to the citizen (Lawson & Rakner, 2005). The municipal and city councils consist of representatives elected from each ward, the MPs representative from the constituency within which the urban area is located, and women members appointed by the National Electoral Commission in proportion to the number of elected positions on the council, including MPs. The number of women appointed to the council is not less than one-third of the ward representatives and MPs combined (Kathyola & Job, 2011).

During this study, it was observed that Dar es Salaam City Council had an indirectly elected mayor and deputy mayor. Both were elected by an electoral college comprising all councilors of the urban authorities over which the council is established, and they have considered themselves be accountable to the local council community (Global Campaign, 2002; Mustafa, 2009). It was discovered that the deputy mayor must

come from a different urban authority from the mayor. The composition of city councils is made up of all the mayors from the urban authorities within their jurisdiction. Also, all MPs representing constituencies within their area, at least two women MPs resident in the city and elected from the women in parliament, and three councilors from each urban council, one of whom must be a woman (Lusugga, 1999; Mustafa, 2009; Warioba, 2009).

2.4.5 Urban Community Participation and Accountability

In the local government authorities, an accountability practice is considered to be comprehensive when participation or involvement of citizen in decision-making is taken into consideration (Sinclair, 2004; Turnhout, Van Bommel & Aarts, 2010; Hart, 2013). Improvements of the law provide for councils to establish public hearings of people's concern about the accountability of political leaders and local officials (Ahn & Bretschneider, 2011). The local government authorities are endowed with the authority to form service boards, which are supposed to be open to all citizens in the course of service provision (Denhardt & Denhardt, 2015).

Additionally, the involvement of the people in planning is encouraged through bottom-up budgeting (Ammons, 2014). It appears that local authorities are required to encourage and guarantee democratic involvement through the participatory planning methodology known as 'opportunities and obstacles to development' (O & OD), in which the community initiates the process of forecasting local, plans (Friend & Jessop, 2013). During the O & OD process, the needs of various social groups-e.g. young people, women, minority groups, disabled people and those below the poverty line are taken into respect. On every occasion, a council plans to implement a specific project it must bring together a public hearing where the welfares of the project and how it will be executed are clarified

and the public are stimulated to provide their opinions (Gilbert, Stevenson, Girardet & Stren, 2013).

2.4.6 Organized Local Government Under-ALAT and Accountability

The initiative to strengthen accountability in the local government in Tanzania has a desire of every local stakeholder and organizations. As a result, the Association of Local Authorities of Tanzania (ALAT) represents local government on the mainland of Tanzania. It is a voluntary organization with a membership of 133 urban and district councils. Its functions are: to provide a forum for exchanging views and accountability experiences among member LGAs; to provide advocacy on policy and legislative matters likely to affect LGAs; to disseminate information and provide expert advice; to make representations and proposals to the government, and to represent LGAs and their views in international forums (Ngware, 2005; Pallangyo & Rees, 2010).

It is the role of ALAT and the responsible Ministry to make sure that the international community interlinks local authorities. Diplomatic relations are officially well thought out based on the revised local government statute and the Regional Administration Act of 1977 (Mniwasa & Shauri, 2001). ALAT as the local formal forum, it is observed to have a formal role for collective negotiating with the central government in dispute resolution associated with service delivery. The central government ministries issue guidelines, which should be used by LGAs in the implementation of national policies. For instance, at the regional level, there are central government offices that serve as extended arms of the central government. These regional offices coordinate and offer advice and technical support to help LGAs execute their duties to the required standard (Smith & Kishekya, 2013). The regional offices have a duty to create an enabling environment for

LGAs to provide services and bring about development at the local level (Janus & Keijzer, 2015).

2.4.7 Accountability in Local Service Delivery

The local government authority is responsible in its area of authority to make sure that it maintains and facilitates effective and efficient delivery of public properties and services to the local community in order to further of social and economic development (Dill, 2010; Nfuka & Rusu, 2010). In Tanzania, these authorities are permitted to cooperate with other civil service and agencies in tendering the services to the local community. The following are services in which the local leadership responsible and accountable for:

a. Subdual of crime, preservation of peace, and protection of lawfully acquired public and private property;
b. Facilitate the development of agronomy, trade, commerce and industry;
c. Maintenance and improvement of health, education and social, cultural and recreational life;
d. Relief poverty and distress as well as assistance and improvement of life for the young, the aged and the disabled; and the development, mobilization and application of productive labor to combat poverty, disease and ignorance;
e. Promote good governance; strengthen the economy and community welfare of the people;
f. Guarantee perceptible accountability and equitable delivery of services to all;

g. Formulate, coordinate and supervise the implementation of plans for economic, social and industrial development in their areas, monitor and control the performance of the council and its staff;
h. Collect and ensure the proper use of council revenues,
i. Make by-laws, and (in district LGAs) approve by-laws made by councils.

Thus, for this roles and responsibilities entrusted to the local leaders within local authorities, the knowledge about implementing effective accountability is inevitable at the local level in Tanzania (Pallangyo & Rees, 2010).

2.4.8 Local Government Accountability Approach in Tanzania

The local accountability approach for local leaders in Tanzania is the bottom-up approach (Kelsall & Mumya, 2004). Accountability starts at the lowest level of governance. Thus, in an urban area, a sub-ward is the bottom-line governance structure within an urban authority, and it is directly accountable to the local community and the Ward authority (Venugopal & Yilmaz, 2010). The sub-ward has the chairperson who chairs the sub-ward committees to make available a grassroots link to the ward structure. Additionally, the main concern for the sub-ward authority is to make sure that there is a comprehensive plan for the provision of service, and effective deliberation of projects plans before being forwarded to the Ward development committee (WDC) (Venugopal & Yilmaz, 2010).

On the other hand, the WDC is directly accountable to the Municipal. Its role is to synchronize improvement plans, supervise project implementation and service delivery activities and is an intermediary for discussing initiatives arising from the sub I ward/Street levels, and development plans from the higher-level local authority (Dodman & Mitlin,

2013). Besides, the Municipal is directly accountable to the City council and it is the organ, which decides all developmental matters in the respective municipality. Lastly, the City council, for instance, the Dar es Salaam city council that has three municipalities its role is to coordinate, facilitates and liaise the municipalities with internal and external development stakeholders. Thus, the law recognizes that "the citizens, whether in rural or urban are the owner of local authorities in that specific area". For that reason, every local leader is supposed to be accountable to the citizens (Babyebonela, 2013; Kamugisha, 2014).

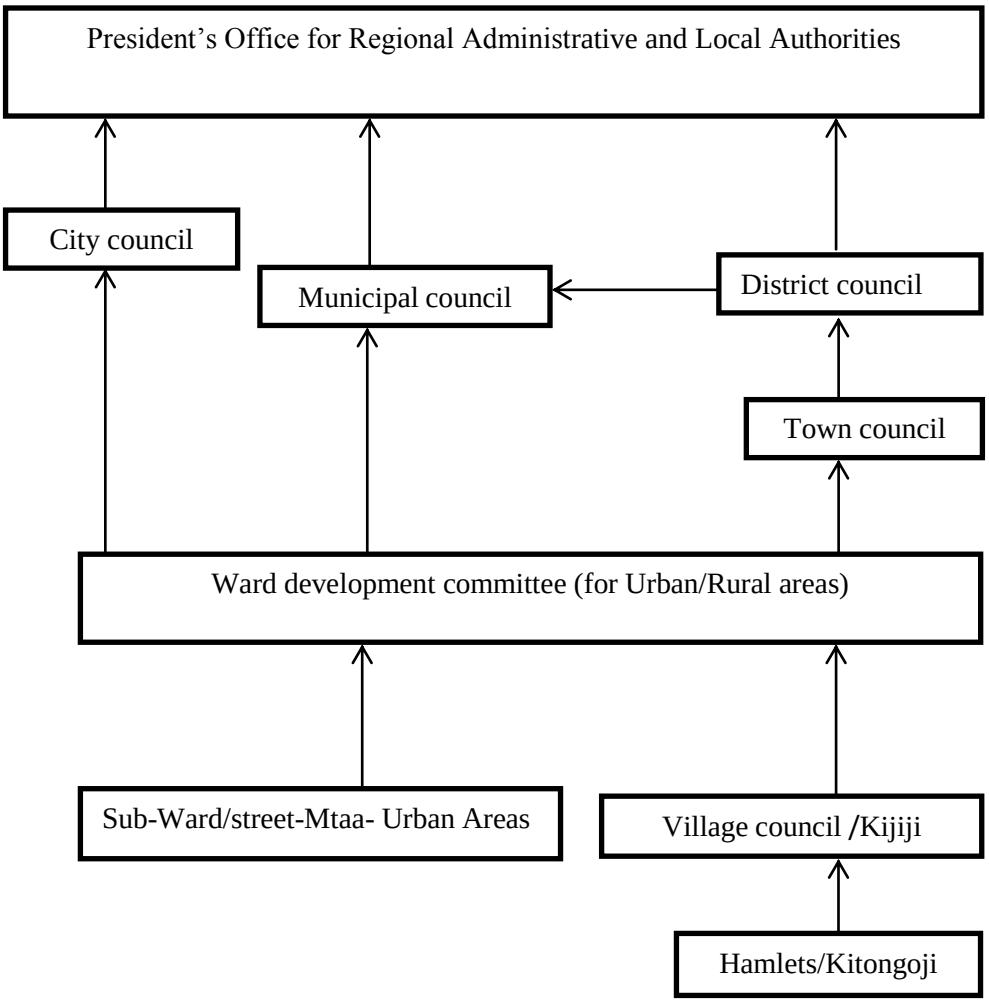


Figure 2.2: Local Government Accountability Structure
Source: PO-RALG in Tanzania, 2018.

Local administrative preference and accountability arrangements are still promising in Tanzania. The sub-wards are not fully empowered to perform a robust obligation in local governance accountability. As it is presented in the diagram above, the accountability approach in local authorities in Tanzania is a bottom-up approach with vertical and horizontal accountability approaches. During the study, it was observed that the Sub-wards that are the smallest unit of governance in the Dar es Salaam local authority were directly accountable to the Municipalities or the City council whereas the Municipality and the City Council were directly accountable to the PO-RALG (PO-RALG, 2017). This nature of accountability is totally complex to some extent that in the local authorities there are politically elected leaders or representative and public officials employed as technocrats at all levels of local authorities. It was found that the political representative and public officials have been in accountability disagreement in various local decision and action implementation. As a result, this nature of the relationship has stimulated lack of accountability amongst local leaders.

2.5 Local Government and Accountability during a Single Party System 1965-1991

During the single-party system, accountability matters were centered on the party's devolution policy. As it has been analytically explained previously, among many other reasons for devolution in Tanzania were to promote accountability amongst the political representatives and local government officials at local level authorities (Kelsall, Tim & Mmuya, 2004). For instance, under the single system, the question of accountability was perceived as an element of party's strategy in fostering development to the local citizen through devolution; however, it did not work as it has been discussed widely in this section (Ngwale & Haule, 1992). In the course of this period, everything in local authorities depended heavily on the decisions of the party (CCM). The party (CCM) controlled social,

political and economic activities at all levels of government (Kelsall, Tim & Mmuya, 2004). It was difficult to challenge the government by demanding accountability in various sectoral performances. The central government operated directly in local authorities under the umbrella of decentralization by delegation (Mollel, 2010; Kessy & McCourt, 2013). As a result, at the end of the 1970s, the country suffered a massive economic decline. Following the economic challenges in the early 1980s, Tanzania opted to liberalize its economy to meet the pressure of the World Bank that emphasized on transparency and accountability on public spending towards equitable social services delivery to local communities in Tanzania (Max, 1991).

The concern of the World Bank was on the following areas; firstly, the World Bank wanted the government of Tanzania to increase a political space through introducing multiparty system, so that the common people have enough political space to select leaders whom they can hold them to account (Ngware & Haule, 1992; Chaligha, 2008). The experience of banning multiparty politics after independence left people with no alternative during local elections periods. In the meantime, the elected representatives in most of the areas served as political representatives at the same time were also hired as public officials (Chaligha, 2008). This kind of governance practice still exists in most of the local authorities in Tanzania as a result politically elected representatives are quiet more responsible and accountable to their political authority in local authorities than to local communities. Secondly, due to the World Bank, it was perceived that the economy of the country could be revived through liberalizing it meanwhile the government withdrawing itself from running the economy. This was supposed to go in hand with devolution by de-concentration of powers starting with the central government to local authorities to permit them to collect enough funds through service levies, stamp duties and taxes from

investment activities, trades and businesses in their localities. This was perceived as a way to increase financial accountability in local authorities (Mmari, 2005).

2.6 Local Government and Accountability in the Multiparty System 1992 to Date

In 1992, Tanzania got rid of the single-party political framework and succeeded it by "a multi-party system of government" the primary multi-party races took place in 1995 (Levitsky & Way, 2010; Makulilo, 2012; Rioba, 2012). Following the liberalization of the political activities, the structure of governance in local authorities gradually wanted reforms to familiarize with the new change in the political landscape and embrace new features of competitive politics in local government authorities. The transformation from the single-party system to the multiparty system aimed at improving governance performances; among others, was to increase chances of citizens' participation in holding leaders accountable for their performance in diverse sectoral service provision (Bratton & Walle, 1992). After the introduction of the multiparty system, accountability practices appeared to gain a new momentum whereby the coming of the new political parties in governance system seemed to have some new looking on accountability practices of local representatives (Chaligha, 2008). Regardless of the change in the political system in the country, accountability practices appeared to be an essential part of governance in the country, since the new political system is characterized by some stiff competition amongst political parties, thus, the governance system is also compelled to adjust itself so as to accommodate the new political system in the local governance.

In order to have the accountable local government, political parties do compete through different election in Tanzania. There are two types of elections in Tanzania that are the local elections to vote for the local government leaders and the general election

which involve the election to vote for the President, Members of Parliaments, and Ward Councilors (Selbervik, 2006). For the general election, so far there have been five elections to be conducted since an introduction of the multiparty system in the country in 1992 (URT, 1991). Briefly, these elections include the following: in 1995, 2000, 2005, 2010, and in 2015. For the case of the local government, there have been so far five elections too; these are the election conducted in 1994, 1999, 2004, 2009, and 2014 (Havnevik & Isinika, 2010; Babeiya, 2012). These two types of elections guarantee the winning part a chance to lead the government and demonstrate its accountability through the provision of public services. Since inception of multiparty system the performance of some opposition political parties have relatively been strong, for instance, CHADEMA (Chama cha Demokrasia na Maendeleo) "the main opposition party in Tanzania-Mainland" and CUF "the leading opposition party in Tanzania-Zanzibar" have demonstrated dramatic change in the politics of Tanzania in the consecutively ten years. In addition to that, the party (CHADEMA) has focused on insisting on accountability as one of its major policy strategies that the party has been implementing and utilizing during political activities. The Chadema and CUF as main opposition parties, in 2015 general elections managed to win at least one-third of councillorship seats in the local authorities' assembly, Parliamentary seats in the Union Parliament, and the rest of sits went to the CCM as the dominant party. In addition, in 2014, Chadema won 40% of seats in the local government authorities' elections. This succession of victory by the opposition parties in general and local elections have led to several reforms on the devolution local government policy of Tanzania, especially on how to accommodate the opposition paradigm shift of governance (Phillips, 2010; Tripp, 2012; Morse, 2014).

Thus, it can be summarized that the historical perspective of accountability in Tanzania provides a panoramic view of accountability trends from ancient history to contemporary history whereby diverse reforms of accountability have been initiated. In order to understand the current accountability practices in Tanzania, it is important to take time to expedite in the setting of historical perspectives of local government accountability. Accountability notion has gone through diverse periods with difference regime influence. During the chiefdom, accountability was practiced in an informal way and the Councilor heads were highly accountable to the Chief. In the colonial periods, accountability is seen working in Native authorities whereas the DCs were directly accountable to the colonial Masters. On the other hand, after independence, the government of Tanzania strived to embrace accountability in local authorities through mainstreaming it into the party's decentralization policy. Furthermore, during this period Tanzania was under the mono-party system until 1992 when switched to multiparty politics. Thus, the present study has discovered that the current perception of accountability concept to some extent it has some elements of the history and legacy of political influence in Dar es Salaam and Tanzania at large.

CHAPTER 3

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

3.1 Introduction

This chapter presents the conceptual framework and theoretical framework of which this study is grounded. The chapter presents and discusses some more previous and related studies that have been done by earlier studies. Specifically, the chapter covers the key concepts and variables that are presented in previous chapters. Some of the discussed concepts or variables are; accountability notion, answerability, participation, transparency, controllability, types of accountability, local leaders and accountability, accountability and service delivery, and accountability and perception. Through different concepts, the concerned aspect of the study can be easily examined in-depth. The literature has been surveyed by the conducted study for examining the perception of accountability in Dar es Salaam local authority so that generalized studies can be used under the condition of Dar es Salaam local authority. In a similar manner, the following conceptual framework has portrayed in this section in terms of its significance and association with the accountability notion.

3.2 Conceptualizing Accountability

Regarding the previous analysis of the accountability literature, there are several fundamental conceptual frameworks in substantial details. Basing on that particular reasons, the current study, attempts to analyze some primary frameworks that relate to the conceptualization flow of the present research which, examining the perception of

accountability notion that has vibrant concerns for individual's perception of accountability behaviour.

The meaning of accountability has a tendency to turn around two specific themes. The initial theme is all about the perspective, that is, who and what is implicated in a specified situation, and the subsequent theme encompasses the notion of an evaluation and response activity in some procedures. The initial theme is about "the interpersonal context and focuses on persons in two distinct roles. One is sometimes referred to as the ''agent'' and is the focal person whose behavior is subject to evaluation by another. The other is often referred to as the ''audience'' or ''principal,'' and is some person or persons having opportunity and reason to observe and evaluate the agent. For that, reason people can evaluate their own behavior and therefore self-accountability is a viable concept. Other issues of the interpersonal context include such notions as the structural, social, and interpersonal contingencies, which embed the accountability phenomenon" (Frink & Klimoski, 2004).

The next theme is about "the activities that are elements of the accountability phenomenon. These are activities associated with the observation and evaluation of agents, the determination of the behaviors that the agent may be compelled to defend, justify, or otherwise answer for, and the creation of expectations for such an obligation. Finally, for accountability to have an influence on behavior, there needs to be an associated reward or punishment system, which makes the evaluations meaningful to the agent. Accountability therefore can be explicit in organizational policies and practices in addition to being implicit in normative social expectations" (Frink & Klimoski, 2004).

Concerning the pyramid framework of accountability by Schlenker, Britt, Pennington, Murphy & Doherty (1994) as cited in (Frink & Klimoski, 2004) revealed that when the representative individual is accountable, they are held accountable for own individual's conduct practices. This nature of accountability is critical, as delegated representative try to utilize them with the end goal to secure and raise their mental self-perception. The community may create principles and procedures for an accountability behavior, so that to assess implementation utilizing those criteria, and confer rewards or sanction reliant on these assessments (Hall at el., 2017).

Furthermore, Schlenker et al (1991, 1994) and Tetlock (1985; 1992) incorporated the idea of social personality and representation in his social contingency framework of accountability "(later called the model of social judgment and decision)" That has, by far, functioned as the most convincing theoretical formation for the current existing body of accountability study. Specifically, Tetlock contended that accountability is the central social contingency driving individual conduct and decisions. This is so because people are worried about their social picture and status and always look for a positive testimonial from another people's perception (Tetlock, 1992). As accountability involves a desire for a potential assessment, persons localize themselves to secure their decisions or actions on the occasion they may be liable to an assessment. Not at all like the pyramid model of accountability that focused on the social mental interest of accountability, Tetlock's social contingency framework also emphasized on individual perception of social accountability (that means, the innermost familiarizing practices and mental interpretation procedures of a person) (Hall at el.,2017).

Tetlock (1985, 1992) suggested the phenomenological perception of accountability to be viewed as a mind perception, instead of a state of social situation. In this manner, a

person's understanding of accountability is the fundamental point of concentration, as opposed to objectivity components forced on that individual, since the interpretation of accountability is what drive the person's conduct (Frink & Klimoski, 1998).

In spite of the fact that accountability has been related to positive intellectual results for the responsible individual, it likewise, may have an unfavorable effect upon perception procedures. Expanding the previous study of Tetlock (1985, 1992), jointly with, Lerner & Tetlock (1999) undertook a critical analysis of the psychological works and came up with a "flexible contingency model that described when accountability attenuates or amplifies cognitive biases." The main mediators of the answerability perceptive insignificance interaction comprise of the effectiveness of the answerability "(that is, does the actor learn that he or she will be held accountable before or after the actor has made a decision, committed to a course of action, or engaged in a behavior, and if the favorites of the community are recognized or anonymous" (Hall at el., 2017).

In addition, Lerner and Tetlock stated that prior- judgmental accountability to an unclear group of individuals, normally results in increased perceptive difficulty nature of the enhanced judgment, as persons specifically prefer to defend their course of action trying to limit seeming incompetent. Embracing the promoted phenomenological perception, they suggested a framework of understanding the accountability that derives profoundly "from role theory" (Katz & Kahn, 1978). Role theory explains the advancement of shared role desires and the acknowledgment of hierarchical role and proposes that the desires for role senders influence the practices and behavior of the aim. Furthermore, they contended that past accountability studies exceptionally centered on a discrete social circumstance. They fought indeed on "a role-making and role- taking perception that would catch numerous dimensions of accountability and associated issues"

for example, mature reflections (e.g., the impact of a background marked by influences on answerability), the scope of reactions to accountability, the concept of different arrangements of interests from various principals, and relational versus authoritative procedures (e.g., gather standards against proper answerability components) (Hall at el., 2017)

Additionally, Frink et al. (2008) suggested a meso-level theory of accountability in government organizations, can also suit to conceptualize individual accountability. In their framework, they recommended a conceptualization of accountability "(Individual, dyad, gathering, and hierarchical)" that is manipulated by highlights of the accountability circumstance, for example, the origin of the accountability. In receipt of mutually, the role theory conceptualization of Frink & Klimoski (1998) and social capital theory (Lin, 2001), Frink contended that the assets and capacities accessible to an answerable body moderate the interaction with accountability and results, for example, reputation, execution, and prosperity.

Besides, Ammeter, Douglas, Ferris & Goka (2004) utilized Frink & Klimoski's (1998) role theory model in their improvement of a method of role theory, trust, and accountability. In this theoretical model, Ammeter et al suggested that people might utilize impression administration methods to influence the role needs for them. For the individuals who are politically talented, they may utilize impression administration to expand the trust others have in them, accordingly, bringing down the accountability set on them. They additionally contended that trust might fill in as an intermediary for accountability (and the other way around). Thus, if accountability is regarded as methods for social mind observing or control, elevated amounts of reliance on some individuals may decrease the

demand for one to force accountabilities, either formal or informal, on those different people.

Considering successive theoretical input, Hall, Blass, Ferris & Massengale (2004) expanded and shaped a model of Ammeter et al. by proposing that a trusted representative could possibly influence trust with the end goal to bring down accountability, accordingly by making a chance for dysfunctional or worthless conducts. The additional supplementary designated framework of accountability in hierarchical situations is extended. The frameworks analyze accountability as far as several hierarchical concepts of curiosity. Erdogan, Sparrowe, Liden & Dunnegan (2004) analyzed hierarchical ability inside the setting of accountability frameworks. Incorporating "leader-member exchange (LMX) theory (Liden, Wayne & Stilwell, 1993), the procedure conceptualization of accountability (Schlenker & Weigold, 1989) and expectancy theory, Erdogan et al. advocated that subordinates in high LMX interactions would have different accountabilities dispensed and higher assessments than those subordinates with low LMX interactions." (Liden, Wayne, & Stilwell, 1993).

Depending upon the framework of Schlenker et al. (1991) and the role theory framework suggested by Frink & Klimoski (1998), O'Leary-Kelly, Tiedt, and Bowes-Sperry (2004) utilized accountability theory to explain the antecedentsand significances of inappropriate behavior in an organization-working environment. Considering the framework, these researchers propose, "Uncertainty in role expectations and behavioral expectations might lead representatives to involve in annoyance manners. Additionally, from the previous work of Schlenker et al (1994) that demonstrated three key relationships for accountability, Burke & Saks (2009) provided a framework that advocated that transfer of training would be more effective if there were robust connections between the

following: (1) the recommendations or expectations (such as pre-training transfer expectations); (2) the event or action (such as the use and application of new knowledge on the job); and (3) the identity or role (such as the contribution the transfer will play in fostering a trainee's commitment to using the newly acquired skills)." (Burke & Saks, 2009).

Considering these structures, seven perceptions materialize. First, "since individuals are perceived as representatives of their own actions, accountability is obligatory for a social directive (Hall et al., 2004). It is the ability to hold people accountable for their own decisions and actions, which enables the systems and structures of social demand to function. Therefore, any social arrangement similarly integrates accountability mechanisms. It shadows, formerly, that persons come to expect accountabilities in every of the several social actions in which they function". Additionally, "these models show that accountability functions in the perceptual domain (Lerner & Tetlock, 1999).That, it functions in terms of a state of mind rather than a state of affairs per se" (Frink & Klimoski, 2004).

Regardless of the proper accountabilities through which individual practice, there is a difference from side to side of leaders in the manner perception is developed, and how demand for accountability is dealt with. "The third concept is that accountability influences cognitive processing how we think beyond simply impacting what we think (Frink et al., 2008)." The dispensation differs based on the perceptions regarding an assumed experience. Fourth, "because people are driven to build and maintain a public and private self-image (Schlenker & Weigold, 1989; Schlenker et al., 1991), this motive becomes a substantial influence on the dealing with processes one develops to deal with accountability demands". This inspires both proactive and reactive as individual's

representatives to be understood in a manner that is constant via the matching they hold and wish to interpret. Thus, accountability submits suggestions for a variation of community concepts such as attribution theory (Nisbett & Ross, 1980).

Certainly, an essential attribution could be pronounced such as "accountability coping" application (Tetlock, 1992). Fifth, "individuals' perceptions about accountability are the product of the context and the relationships relevant to a given experience (Frink et al., 2008)." Sixth, "due to the ubiquity of accountability, the tendency of individuals to expect accountabilities, and the direct connection between accountability and an individual's self-image, accountability may be the most pervasive (and perhaps even the most powerful) single influence on human social behavior (Tetlock, 1985)." Lastly, assumed these conceptions and the possible suggestions of accountability, there are influential intentions to evade, influence, or else deal through our accountabilities. Regarding, Tetlock (1992) suggested that pre-decisional accountability to participants whose inclinations are recognized consequences in perceptive idleness habitually, as individuals' recourse to categorizing and evade clarifications by developing the most certainly defendable decisions. On the other hand, "if individuals realize that they are accountable before they have made some decision or engaged in some behavior, they are possible to participate in reflective prudent as they use explanations and justifications to justify past performances" (Lerner & Tetlock, 1999).

3.3 Definitions of Accountability

Definitions of accountability encompass a large variety of accountability concepts used to define accountability (Bovens, 2014). Accountability concept has been a multi-discipline concept that has attracted different scholars to define it based on their

professional experience or discipline point of view. Some of these intellectuals such as Mehrens (1992), O'Connell & Messner (2007) who perceived accountability as the virtue, whereas, Reiner (1991) and Boven (2005) define accountability concept such as a social relation which echoes the practical self-determination that has both ethical and intentional elements.

Messner, (2007) perceive accountability as a morally substantial practice since it demands an account from someone by requesting him to ratify the responsibility of his or her behaviour broadly. This definition offers a consideration that accountability functions like an ethical direction in a way that political and public bureaucrats can perform in a principled manner in patronizing their authorities. This relates to the statement made by (Friedrich 1940; cited in Romzek, 1996) that contemporary administrations are able to abstain from doing unaccepted behavioural conduct, as they have control mechanisms. Sinclair (1995) equally, revealed that the perception of accountability concept as the virtue is rather challenging; as it is more associated with the unique result of an upbringing or individual life expedition.

Other scholars such as Gray & Jenkins (1986), Goldring (1987), Jackson (1992), Jones (1992), Mulgan (2000), Thynne & Kluvers (2003), as well as Boven (2007) perceive accountability concept in the perspective of a mechanism. For instance, Jones (1992) perceives accountability as a procedure of being called to account to some authority for one's action (cited in Mulgan, 2000) this description stresses that accountability is procedure within a certain framework of rendering an account.

Jackson (1992 cited in Levaggi, 1995) argues that accountability comprises clarifying or justifying what has been done, what is presently done and what has been

prearranged to be done. Accountability ascends as a set of customary perceptions, processes, and liaison of the unpredictable convention. Thus, one part is upon the other to give an account of his actions. As a result, accountability includes providing inclusive information about one's actions or decisions. Thus, it indicates that what has been done by the accounter should be presented in a similar form. This permits the account holder to make a difference between targeted earlier and what has been attained by the accounter.

In similar manner, Thynne & Goldring (1987) perceive accountability in the perspective of relationship with an institution or individual, which or who is in a situation to implement their accountability by calling them to account for what they have done, so as to offer information on their action or rationalize it before the appraisal authority (cited in Sinclair, 1995). Thynne and Goldring's definition advocate that the accounter not only reports what has been done but also discloses what has not been done. In addition, Kluvers (2003) argued that government agencies sometimes, if not frequently, hide what has been done to defend their pictures as a result, this irregular information transfer becomes certainly and the public that is far from the process of decision making hardly knows what is taking place.

Mulgan (2000) perceives accountability as an obligation to answer to the higher authority for an individual's action and be ready to admit suitable remedies including sanction. This perception also mutually shared by Gray & Jenkins (1986) who describe accountability as a necessary action to submit an account of the agent to the principal. Additionally, Mulgan clarifies his definition by reflecting it to a number of features. Firstly, he argues, "there is the presence of external control in which the accounter is subjected to other parties outside the entity". Boven (2007; 2010) and Rahman (2008) supported this idea as it will generate checks and balances in the accountability structure.

Secondly, “there is social interaction and accessibility of discussion in which the principal has the right pose the question, on the other hand, the agent has an obligation to respond by giving comprehensive answers, explanation, and justification as an alternative”. Further, Bovens (2006) maintains that a strong system of democratic accountability allows the citizen to understand how far the political leadership has responded to their welfares, and what they have done with the authority and resources with which they have been delegated to them. Thirdly, “there is a right of authority in which the principal can propose enhancement and even sanction to those being called to account”. Thereof, Patton (1992) argues that sanction or reward is the feature of accountability implemented to control the agent.

In conceptualizing accountability concept, Boven (2007) describe accountability concept centered on the etymology of the term itself and historical perspective; he defines accountability “as a relationship between an actor and a forum, in which the actor has an obligation to explain and justify his/her conduct whereas the forum can pose questions and pass judgment, and the actor may perhaps face penalties”. Likewise, Boven (2010) argues that defining accountability, as a virtue is very difficult since there is no common agreement about standards for an accountable behaviour, besides; these standards differ depending on roles, institutional environment, era, and political perception.

In terms of variations, Boven (2010) further describes that the standards for accountable conduct or behaviour of the elected politician, for instance, is suggestively different to the standards for the government employee in nearly all European parliaments. Elected politicians have to be answerable to the legislative body, citizen, press, and other stakeholders, whereas public servants should be faithful to the elected politicians who appointed them. The numerous differences in the definition of accountability occur

because of the influence of public and cultural perspectives (Cochrane, 1993; Ogden, 1995; Ezzamel et al. 2007).

In view of Tanzania's social, public and political context, it has been observed during this study that both definitions of accountability as virtue and mechanisms can be combined in the process of understanding the local leaders' perception of accountability as it has been discussed in this section (Boven, 2010). The motivation for utilizing both definitions is based on the nature of the study itself as it is trying to understand the perception of local leaders on the concept of accountability and how they perceive themselves accountable. The motivation of understanding perception of accountability concept is also influenced by accountability history in Tanzania's political systems. Accountability practice has gone through the single-party system and the multiparty system in which this study conducted. The study discovered that accountability perception during the single party state was influenced by the ruling party (Killian, 2017). The ruling party had absolute influence in both political leaders and public servants on the way to practice and implement accountability (CCM Manifesto, 2018). At this point of time, sometimes politically elected local leaders perceived themselves as political leaders as well as public officials; therefore, this kind of conceptualizing accountability, to some extent, appears to have a legacy in the multiparty system (Kelsall, Lange, Mesaki, Mmuya, Kaaya, & Kambele, 2005).

3.4 Types of Accountability Approaches

The notion of accountability can be categorized regarding the type of accountability approach implemented by an individual or organization. However, regardless of contemporary argument amongst scholars, accountability types have been associated with

a field in which accountability practices are implemented. Fundamentally, conventional types of accountability include; Political accountability, Public accountability, social accountability, financial accountability, and Performance accountability. These types are defined below to their opposing, or alternate concept (Przeworski, Stokes & Manin, 1999)

3.4.1 Political Accountability Approach

Political accountability described as a "political answerability of an individual with authority or power on actions or decision" he/she has taken in a political or public context (De Mesquita & Siverson, 1995; Schedler, 1999; Adsera, Boix & Payne 2003; Bovens, 2005). Political accountability is an approach used to hold to account politically elected leaders (Przeworski, Stokes & Manin 1999). The political accountability sets a platform for voters to examine the relationship between the policy makers and service providers (Persson, Roland & Tabellini, 1997; Bardhan & Mookherjee, 2006). Practically, political accountability has to be rewarded by citizens to the representatives for their performance in public service delivery (Fischer, 2016). For this reason, it is expected that politically elected representatives are expected to be familiar with all the necessary procedures required to implement accountability when required to do so (Schedler, 1999). In contemporary politics, politicians have been competing for acquiring public offices for their personal gain and not of public interest; as a result, with a little knowledge of political accountability, it has been difficult for them to realize to what extent they are supposed to be accountable for decision and actions (Richardson, Staton, Bateman & Hutcheson, 2000).

Przeworski, Stockes & Manin (1999) stress that to understanding the problem of accountability needs reconsidering politicians or representatives' objectives and

competence in governance matters. An elected representative may want to pursue their own ideas even if they differ from the community perspective (Pitkin, 1967). Candidates in political arena create manifesto in the course of campaigns, and clarify how these policies would impact citizen's welfare; this assists citizens to decide which of this proposal they want to be implemented, and which politician to charge with their implementation of the community plans (Pitkin, 1967). Although, with that good intention shown by the citizen in their localities (Ferraz & Finan, 2011) it is discovered that majority of politically elected leaders, particularly at the local level, they are relatively incompetent when it comes to accountability practices.

On the other hand, scholars and practitioners (Woolcock & Narayan, 2000) argue that the importance of political accountability approach stands as a tool for encouraging politically elected leaders to push governments to implement policies that benefit their citizens. In a similar manner, the Electorates tend to believe that the representative has enough knowledge of accountability that why they delegate their authority to politicians who in turn became responsible for informing the government about their wish (Strom, 2000). For instance, in legislative structures, such as the United Kingdom, the Netherlands and Germany, public servants and their organizations are accountable to their minister, who must render political account to parliament (Flinders, 2011; Strom & Müller, 1999). Thus, political accountability can be effectively implemented when the politician is familiar with all these dynamics embraced in the concept of accountability itself and be able to interpret the opinion of citizens into actions or decision within democratic relations of principal to the agent.

In regard to the present study, it can be summarized that the political accountability approach which has been highlighted in this part of literature is closely related to this

research subject, as the study has attempted to understand how politically elected local leaders perceive the notion of accountability in service delivery. Since, the politically elected local leaders are ordinary politicians, it therefore, be include in this particular accountability type. However, it is important to note that there has been no study conducted on perception of accountability at local level, therefore, the findings of this study attempted to bridge the gap of knowledge that has been existing for quite some time ever since before an inception of this study. Regarding the findings of this study, it can be clarified and justified through empirical findings that there is misconception of accountability notion at local governance level, particularly to politically elected local leaders. This, methodological and theoretical findings enrich our understanding about accountability into micro level of governance operations. It is worth this study, has nourished our understanding on how lay people at the grassroots level perceive and implement political accountability in service delivery. Besides, some few related findings from previous studies (Marcossy, 2013; Onzima, 2013; Mfene, 2014; Kabyemela, 2017) also support the current study, essentially in the domain of awareness about accountability at local level. Therefore, it is worth contribution to understand that political accountability at local level is fundamentally affected by misperception existing in the mind of majority implementers of accountability policy, essentially in developing countries like Tanzania.

3.4.2 Social Accountability Approach

Social accountability refers to a degree and ability of people to clutch the government, service suppliers answerable, and make them sensitive to the requirements of citizens and recipients (Grandvoinnet, Aslam & Raha, 2015). In addition, social accountability can be described as an approach towards building responsibility that depends on civic engagement, to be specific, a circumstance whereby conventional citizens

and/or respectful society organizations take an interest specifically or in a roundabout way in demanding accountability (Mollah & Hossain, 2016).

The fundamental interpretation of the approach is that it is an attitude towards structuring accountability depending on civic engagement, specifically, a circumstance whereby ordinary citizens and/or respectful society organizations take part directly or indirectly in demanding accountability (Joshi & Houtzager, 2012). Such accountability approach is sometimes referred to as the societal driven horizontal accountability (Fox, 2015).

On the other hand, in actual sense, the word social accountability is a contradictory concept as it is not destined to denote to a specific type of accountability, but rather to a particular approach (or set of mechanisms) for exacting accountability (Bukenya, Hickey & King, 2012). Furthermore, instruments of social accountability approach can be introduced, and reinforced by the state, citizens or both, but very often, they are demand-driven and operate from the bottom-up. It is generally accepted that social accountability mechanisms are an example of vertical accountability (Fox, 2015). However, a few numbers of studies argued that, with respect to social accountability, a hierarchical relationship is generally missing between actor and forum, as are any formal obligations to render the account (Kohler-Koch, 2014).

For that reason, this approach to accountability would be a practice of horizontal accountability or vertical accountability. This means that if the implementer of this type of approach is not knowledgeable, and competent, it is difficult for him to implement the entire concept of accountability as it has been discussed here (Joshi & Houtzager, 2012; Fox, 2015). Thus, this type of approach embraces resourcefulness that focuses on citizens

as the fundamental participants and is grounded on the ethics of transparency, answerability, and involvement (McGee, 2010; Joshi & Houtzager, 2012). For that reason, it is the role of a leader to internalize the relevant social accountability mechanisms so as initiate a comprehensive accountability practice (Gaventa & McGee, 2013).

3.4.3 Public Accountability Approach

According to Boven, Schillemans & Goodin (2014), public accountability approach refers to an implementation of accountability practice in open vicinity or transparent manner. It is an approach that emphasizes transparency in explaining accountability scenarios. The facts delivered concerning the agent's behaviour should largely be available, and open for deliberations before the community, and the medium should be allowed to publicize the judgment to the community at large. Desai (2009) contends that accountability is the responsibility of public representatives to vindicate their behaviour and enactment to citizens using accountability approaches. Therefore, it is the obligation of citizens to extract accountability from public bureaucrats and politically elected leaders.

In addition, the word "public" refers to several diverse unrestricted characteristics. Initially, it has been used in different studies to mean openness or frankness (Henriques & Richardson, 2013). In other related studies (Gray & Jenkins, 1993; Schwartz, 2017) it is analyzed that understanding of accountability concept entails conceptualizing the public accountability dynamics. It is difficult to implement accountability in public scenarios as it brings an actor directly into the public eye, thus, due to community pressure, some of the basic accounting procedures may be skipped and spoil the entire accounting forum (Henriques & Richardson, 2013). In the public sense, this approach might not be implemented behind locked doors, but is in principle; it is open to the general community

or public (Desai, 2009). In this course, the evidence provided about the actor's behaviour is extensively easily grasped, inquiries and examinations are open to the community and the outcomes are disseminated to the general public (Held & Koenig-Archibugi, 2005).

Thus, 'public' symbolizes the body to which accountability is conferred (Gray & Jenkins, 1993). Public accountability approach, largely honours accountability matters in the public context; this may be the expenditure of community funds, the application of public powers that delegated to an actor, or the behaviour of public institutions (Bovens, 2005; Held & Koenig-Archibugi, 2005). Implementation of public accountability approach, it is not essentially restricted to public domains but also can be spread out to private organizations that implement public services or obtain funding from public sources (Scott, 2000). Therefore, an individual or organization, which is responsible for public accounting, should embrace in mind all the necessary procedures to follow when required to account publicly. Generally, one may perhaps articulate that public accountability is accountability approach in and about the public interests (Bovens, 2006).

3.4.4 Fiscal Accountability Approach

Fiscal accountability approach, concerns with understanding reporting on allocation, disbursement, and utilization of financial resources, (Brinkerhoff & Wetterberg, 2016). This approach of accountability focuses on utilizing auditing, budgeting, and accounting approach to hold into account an entrusted actor (Wehner & De-Renzio, 2013). Accountability through this approach requires an individual or institution to familiarize itself with financial accounting procedures. The knowledge of accounting is compulsory in this dimension to act or decide rationally. This approach contracts with obedience to laws,

rules, and regulations regarding financial control and management (Wehner & De-Renzio, 2013).

Suryani, Asmony & Irwan, (2016) as cited by Kewo (2017) argues that political leaders and public officials are the key stakeholders of the financial accountability because are authorized for implementing, supervising resources, and observing the budget, the budget law on public procurement, and accounting procedures for public property management, and so on. Therefore, in order to have comprehensive fiscal resource management, the operational basis for financial accountability for local leaders should start by examining the ability to account for financial matters (Brinkerhoff, 2004).

3.4.5 Legal Accountability Approach

Marquette & Peiffer (2015) explain that legal accountability approach takes a form of accountability, which its implementation depends, on the judicial system to take place and execute their legal framework procedures. This means that the principal and agent have to seek legal measures through court about accountability dispute or misunderstanding (Behn 2001). Thus, legal accountability approach is concrete procedural and it requires a comprehensive knowledge of implementing accountability practices (Chelimsky, 2006).

In other studies (Friedman 1985; Noonan, Sabel & Simon, 2009) stress that most of the western countries prefer this approach, because of its cumulative importance to public institutions (Harlow 2002). This approach implemented through ‘ordinary’ civil courts, for instance in Britain, France, Belgium, and the Netherlands, this approach specialized in administrative courts to reinforce accountability (Harlow 2002).

Furthermore, in some developing countries, particularly in Africa, it has been a culture to reinforce accountability matters through the judicial system (Ribot, 1999). For instance, in poor democracy states, it relatively difficult to see sustainable development as politicians has been chopping the public funds for their personal lives. Most of these cases related to small and grand corruption in government projects or sometimes in procurement processes (Snider & Kidane, 2007).

On the other hand, it has been a habitual thing for public officials, and political representatives holding public offices to reject stepping down as the way of demonstrating their sense of accountability concern (Shah, 2007). Thus, the only way to deal with such scenarios is to use legal methods and procedures to bring such offenders before the court to justify their actions and decision. In the judicial system, this approach usually works in designated duties, officially or legally deliberated upon consultants or individuals (Harlow, 2002).

3.4.6 Professional Accountability Approach

Krautscheid (2014) describe professional accountability approach as a tool used to hold into account a specialized person based on his/her decision or judgments, actions, and omissions as they relate to the life-long learning experience, competency, outcomes and standards of the profession. Considering the definition, this may involve an understanding of accountability relationships with professional associations and disciplinary committees.

In the current situation, political administrative work, have been subjected to professional individuals who perceive politics as their lifetime career. Previously, the majority of these politicians seemed to be in other professions before they left their jobs and commit themselves to political activities (Freidson 2001; Abbot, & Doucouliagos,

2003). Therefore, understanding accountability notion may include understanding professional dynamics and codes of standards for acceptable practice that are binding for all members. These values supervised and prescribed by professional regulatory agencies because of peer appraisal (Romzek & Dubnick, 1987).

Thus, understanding the accountability notion and its approaches it is reasonably important as it connects different scholars' perception on how accountability notion perceived, this can relatively work together for effective and efficient analysis of accountability procedures (Bovens, 2006). Brinkerhoff (2000) admit that accountability notion of is multifaceted and unclear, therefore, to study it from one point of view it makes it even more elusive to understand it.

3.5 Accountability Mechanisms

Understanding of accountability notion involves the acquisition of a wide-ranging knowledge of accountability mechanisms. Accountability mechanisms refer to those elements that help the practicability and implementability of accountability concept (Griffiths, 2003). In the course of establishing a substantial understanding of accountability concept, it is necessary to familiarize our knowledge with the key mechanisms of accountability, which for sure, put accountability concept in an operational and practical way. These mechanisms include; accountability as answerability, accountability as controllability and enforcement, accountability as participation, and accountability as transparency. They are presented here to clarify the perception and applicability of accountability in different circumstances as follows;

3.5.1 Accountability as Answerability

Accountability as answerability refers to obligatory being responsible, whereas organizations may perhaps gaze at it in an informational expression whereas citizens look at it in an interactive manner (Aiyar, Chaudhuri & Wallack, 2010). On the other hand, answerability defines as responsibility for explaining or justifying one's actions. Considering the perception of accountability, it is obvious that answerability seeks to address the issue of an individual or institution to understand his/its obligatory role of providing clear answers related to actions or decisions taken.

In other related studies, Benghabrit, Cherrueau, Royer & Südholt (2014) argue that the importance of having enough understanding why accounting actors are supposed to be accountable and required to provide justification of why acted the way they did, this compliment total understanding of an accountable leader. In this case, understanding what is perceived about the information movement between the accounting actor(s) and the supervising actor(s) it is of superseding importance.

Additionally, Smith & Taffler (1992) clarifies that to be answerable puts an obligation against the performer to clarify his perception of actions and decisions to the forum. This could be official or informal. Formal accountability needs take the procedures of court processes whereby accountability committees summons the responsible individual his perception of the matter, whereas informal accountability comprises responsibilities on the side of the accounter. Therefore, the thorough understanding of what it takes to be answerable helps the agent to be voluntarily accountable (Mulgan, 2003).

Likewise, Onzima (2013) argues that the disadvantaged of not understanding local leaders' accountability behaviour makes some local authorities collapse. It is therefore

important for both an actor and a forum to understand clearly the procedures to be followed in practicing accountability. The knowledge of accountability is vital for effective implementation of the concept.

3.5.2 Accountability as Controllability

Accountability as controllability or enforcement perceived as those mechanisms used to sanction an actor in order to make him/her observe a law or a punishment is given when they do not obey (Hu, 2017). In a similar attitude, Kadish & Kadish (2012) perceive sanction as exposed punishment for defying a law or legal decisions. Also, Lierl (2016) argues that in order to have an active accountability practice, the supervising actor(s) can enforce sanctions or induces penalty for nonconformity, misconducts, disappointment, and unsuitable conduct; however, it is important to be certain to what extent the socio-public actor has common understanding towards sanctions referred to him or her. Thus, controllability may be a good practice in local authorities in the sense of stopping misconduct or misbehaving leaders, however, the perception of it may result in an undesirable relationship. On the other hand, Onzima (2013) argues that perception of accountability without sanctions or control mechanism is passive; sanctions might range from the specialized code of conducts to moral values, behaviour, personalities, and tendencies. But then again, the implementation of the relative sanctions is what provides authority to accountability; or else it would remain pretentiousness (Otegbeye, 2016).

Additionally, Hickey & King (2016) argues that accountability process can be perceived complete when there is a full understanding of each part in the controllability circle. This means that the agent and the principle are supposed to be on the same level of understanding when accountability penalties are executed. It is the role of the proactive

leader to orient him/her and have a thorough understanding of how accountability is put into practice. On the other hand, Wetterberg, Hertz & Brinkerhoff (2015) argue that controllability, as an element of accountability should be made the last choice in accountability procedures. However, it appears to be an immediate solution to most advocates of effective accountability. Scholars have put much emphasis on controllability and little emphasis on making leaders at grass root level understand the accountability concept holistically. Thus, it is the hope of this study that the findings from this study will add some knowledge into this existing body of literature.

3.5.3 Accountability as Transparency

Accountability as transparency is a pragmatic vocabulary that is spreading into political and public governance policy and academic writings meanwhile referring to honesty and openness (Hodges, Wright & Keasey, 1996). Vaughn (2000) also maintains that one of the main aspects of accountability is transparency, which includes functioning in such a way as to capitalize on the facts those might be acquired from the arrangement and behaviour of a practice. Therefore, important to a leader to distinguish that the key feature of transparency is openness, which a leader can obtain it by building a good moral behaviour of disclosing required information without reasonable doubts.

In other studies, Mitchell, Hopper, Daniels, Falvy & Ferris, (1998) argue that perception of accountability as transparency establishes the claim for information; this requires the ability of the citizens to obtain and understand the meaning of acquired information as released by the government. The basic self-confidence of transparency is the knowledge that the citizen must be active participants if transparency is supposed to take place; it is not sufficient for the government to simply publish information but also it

is imperative for a leader to understand the need of communicating functional information by citizen (Boven, 2005).

Thus, as transparency plays an important role in describing accountability in local government, this study contends that it is substantial to explore which aspects might be necessary to enhance accountability perception and contribute to bringing about good accountable local leaders (Schillemans & Bovens, 2011)

3.5.4 Accountability as Participation

Participation or inclusion in political and social sciences is perceived as an act of taking part in something for the public feelings, and preferably, to exercise influence regarding political, economic and social actions or decisions (Cooke & Kothari, 2001). Additionally, Cohen & Uphoff (1980) associate participation or inclusion with a group of people who get involved in the certain state of affairs or actions to improve their well-being of their respective community i.e. income, security or self-esteem.

In their study, the World Bank Group (1995) maintains that in order to have accountable local leaders in local authorities, participation should be perceived as the right of the citizen in the process and ownership of their local policy programmes. It is the duty of local leaders to interpret the full meaning of citizen participation to influence the inclusion of all local stakeholders in sharing mechanism that can be utilized to manage development initiatives, and resources that affect them. Furthermore, for the operational understanding of accountability, the local elections are used to determine the ability and readiness of politically elected representatives (Bovens, 2007). Therefore, in order to comprehend the perception of accountability, we had better understand participation or inclusion. Involvement is primarily concerned with growing the role of citizens in electing

their local leaders and in telling those leaders what to do, in other words, providing inputs into local governance. In contrast, accountability concept could be perceived through the confirmation of participation, in that the assessment of whether it attempts to intensify participation, prove successful, becomes a yardstick in which people can manipulate involvement to hold a local authority responsible for its actions or decisions (Webler & Renn, 1995).

Moreover, Gaventa (2004) found that the majority of citizen in local levels do not know how they are supposed to participate in the transformation occurs in the local councils. In fact, it is the role of their local representatives to inform them about each progress-taking place in their areas. However, this depends on the capacity of the local leader to understand his accountability role in the community. Thus, in order to have responsible and accountable local leaders, participation should be understood as the right to create spaces for transformative involvement in governance in which citizens' influence, manipulate and exercise control over the governance practice. Besides, Fiorino (1990) maintains that in order to understand why accountability needs participation, it is substantial to understand the individual's experience rather than with the institutions that create the spaces and processes for participation. If a leader is not conversant with participation in accountability will perceive it as an interruption into his normal routines.

Therefore, the examination of accountability perception as participation in this study, support the notion of 'space participation' as exposed by Cornwall (2004). In addition, Cornwall (2004) discusses the participation is related to power relations that shape spaces for participation or inclusion of the citizen in managing their social and public affairs. Furthermore, Cornwall (2004) maintains that it is significant to provide spaces for citizen involvement. This means that perception of accountability becomes

comprehensive when efforts citizen participates in those spaces created that there were previously none, indeed, creating scope for diverse sentiments to be heard, where there were very restricted chances for community involvement and empowering people to inhabit spaces that were formerly deprived of (Taylor, 2007). This perception of providing spaces for citizens' inclusion, it is suitable, and this study supports it, since it may help the local leaders better understand accountability in Tanzania.

3.6 Accountability Framework

Accountability framework refers to scopes and magnitudes in which accountability performance is anticipated to take place when applied to public administration (Ospina, Cunill & Zaltsman, 2004). In the course of this research, three dimensions of accountability concept will be analyzed based on principal-agent relationship, this theoretical approach show haw actors relate to each other in the course of implementing accountability (Cordery, 2008; Lindberg, 2013; Almqvist, Grossi, van-Helden & Reichard, 2013; Bovens, Schillemans & Goodin, 2014). These dimensions are: (i) perception of accountability based on accountable for what? (ii) Perception of accountability based on accountable to whom? and (iii) perception of accountability based on how to be accountable? (Haque 2000) as expanded in the following subsections:

3.6.1 The Standards of Accountability (Accountability for What)

Understanding of accountability concept involves the wide range of knowledge of standards or criteria used to measure the impact of accountability on an individual or organization. Accountability for "what" refers to specific criterions in which the actor is liable to provide reasonable answers (Knowles & Knowles, 2001; Accountable, 2004).

Likewise, Kosmicki (1999) suggests that accountability means standards, particularly well specified one and easy to be understood by an implementing agent. Understanding of standards set by an institution helps an individual to work towards achieving accountability targets (Campbell, 2007). Thus, standards are set to measure understanding and performance against set standards is made. The setting of standards themselves recommended and should be a collaborative effort between authority and the agent. Therefore, understanding why someone is supposed to be accountable is quite important (Kosmicki, 1999).

Additionally, Scholars Latham & Locke (1991) argue that leadership is about understanding the dynamics of people and institution comprehensively so that such understanding nourishes and enable the attainment of standards. It would be a problem to realize that leaders do not know the standards set for them and they are not in agreement with (Latham & Locke, 1991). It may be possible for local leaders to meet not the standards if they have a shortage of accountability knowledge toward expectations, needs and demands of the community (Grant & Keohane, 2005).

3.6.2 The Agents of Accountability (Accountable to Whom)

Accountability to "whom" refers to the bodies, institution, organizations or types of machinery to which the agent is liable accountable (Behn, 2001). It is significant to the leader to recognize undoubtedly to who is liable to be accountable; this establishes an accountability link between the community and the leader himself or herself (Burke, 2005). In the situation whereby constituency-based local government election system introduced, like of South Africa, the majority of politically elected local leaders are directly accountable to their respective constituencies. The local leaders must understand and have

this knowledge in their mind that they are the product of the community and they have been entrusted by the community, which means they have a direct line with the community they represent (Mfene, 2014). The benefit with local government is that there is a straight connection between the selected representative and identified constituency. The possibility for accountability is promising because of this direct linkage. As a result, for this purpose, it is considerably much easier to recognize the community representative of a particular area and therefore hold him or her into account (McCall, 2002).

Therefore, the perception of accountability concept does not end with a definition of the concept but also needs a competent knowledge in recognizing the one whom you are accountable for. The significance of the local leaders in the local service provision, sometimes allows them to exclude certain individuals or groups from decision-making processes due to their accountability benefits associated with patronage politics (Marcossy, 2017). Consequently, in this situation whereby the demand for accountability is in the forefront of good governance discussion, the amicable solution is to intensify accountability knowledge to local leaders as they are the crucial segment of local leadership for both individuals and organizations (Narang & Staniland, 2013). It is therefore important to take note that local leader, as agents of accountability should have adequate knowledge of accountability to account individually to their constituencies, political party and to the citizens.

3.6.3 The Means of Accountability (Accountable but how)

Means of accountability refers to how an individual or institution responding to accounting procedures through acceptable types of machinery such as legal procedures, elections, public meetings and formal complaint procedures (Holzer & Halachmi, 1996).

Perception of accountability procedures is a very critical subject in implementing comprehensive accountability. This including knowing the procedures that are required to be followed. It is observed that the local government authority itself, May not in all compliments establish direct accountability relations as there are serious difficulties in describing community accountability for the local leaders. The most basic perceived accountability connection is that between a local leader entrusted with a specific task or definite authorities or resources whereas the 'principal or community' on whose behalf the task is undertaken on the other (Goetz & Jenkins, 2005; Marcossy, 2017). Thus, understanding the necessary procedures on how to implement accountability, guarantees the accomplishment of responsibility in different operating techniques according to a logic based around the agent and the principal.

3.7 Local Leaders and Accountability

A local leader refers to a person who is politically elected by the citizen or appointed by higher authorities to represent citizens by offering leadership and accountability in social affairs, political activities and economic matters in a certain particular local community (Copus & Leach, 2014). Additionally, Collins (2015) defines the local leader as a leader in streets level, wards, division, county, municipality or cities. Community or local leader is a designation, often by the subordinate person who is perceived to represent a community (Sanoff, 2000).

In another study, Blair (2000) maintains that accountability in local leadership is a very important part of good governance because of its nature that it is too close to the people or the institution in which is accountable. This gives a chance to the local leaders who are mandated to formulate laws, principles, and policy to be directly accountable to

the people in their respective local areas. Craythorne (1997) found that in order to have accountable local leadership, the leaders must have personal skills those can help them to interpret accountability concepts and know exactly what it means to be accountable. This can influence the accountable behaviour of the leader, the organization, and the community in which the leader serves.

Additionally, Lankina (2008) contends that understanding of local leaders' accountability behaviour in the local political setting is very important because it provides a comprehensive knowledge of the factors that drive accountability hostility, particularly in the coalition government. As a result, accountability of local leaders can streamline the local political setting, reforming local performers and voter motivations in various traditions such as changing the size of municipalities, reviewing local electoral regulations, and redefining official relationships between the local representative and the decision-making bodies.

Jilke (2013) maintains that the elected local leaders are the agents that are supposed to have the adequate understanding on how they are required to be accountable to the citizens by providing or releasing necessary information that can help the citizens to hold them accountable. Likewise, Boven (2005) suggests that local leadership accountability is the way of being answerable or liable for one's action and/or inaction and conduct in office or position. This is possible through the provision of reliable information that will make an accountable leader respond to the citizens (Lindberg, 2009). When viewed from another point view, it is to be noted that elected local leaders are the agents that are supposed to have an adequate understanding on how they are required to be accountable to the citizens and why they are obligatory to release necessary information to them on how they are doing their work.

Besides, Blair (2000) also stresses that providing reliable information is an initial indicator of identifying the right accountable leader who facilitates local government decision-making and clear uncertainties to citizens on local accountability. Thus, citizens feel they are able to hold bureaucrats to account when they are competent enough to realize what is embraced into local decision-making. The literature on citizen involvement or inclusion in developing countries clarifies that common perceptions of accountability in the direction of local authorities are formed by personality's experiences within the environment in which they do work (Blair, 2000; Dauda, 2006; Gaventa & Barrett, 2010).

Thus, in most of the literature, still, it is indistinguishable from understanding clearly how the local leaders themselves perceive their definite opportunity of being directly accountable to citizens. And more outstandingly, what defines their perceptions. Majority of socio-public researches on citizens' attitudes towards observations of local accountability has mainly focused on individual level influences to simplify the understandings of citizens (Bratton & Logan, 2014). These factors include individualities status quo, their political attitudes, and philosophies, as well as their political conveyed performance. There few studies that looked at the role of the local leaders and possible determinants to evaluate their understanding of the concept (Bratton, 2001; Mattes, 2007).

3.8 Accountability and Local Government

The local government referred to an administrative body for a small geographic area, such as a city, town, county, or state. A local government will typically only have control over their specific geographical region and cannot pass or enforce laws that will affect a wider area. In addition, Dugger (2018) defines a local government as a public administration of towns, cities, counties and districts or municipalities. Considering

accountability and local government (Onzima, 2013) maintains that local governments or local authorities should be perceived as agents for effective accountability in social and public service delivery as they are able to solve problems successfully within local dimensions.

The central objective of accountability in local government is to guarantee justifiable performance taken by local representatives regarding administration initiatives and rejoin to the needs of the community thereby contributing to better governance and corruption reduction in public service delivery. Correspondingly, it means their performance is questions and issue to oversight authority with the purpose of assuring that their specified purposes are encountered (Baganda, 2008).

In other studies, Olowu & Wunsch (2004) contended that the role of local government is realized in an introduction of problems, setting priorities, resource deployment, carrying out of programs, evaluation of results as well as the preservation of general acceptability with the authority and resources within the available institutional framework. Conceptualization of accountability by the local leaders and the community populace, extensive participation and inclusion and established rules to organize the local service affairs are imperative components for any local government in order to be reflected functional

Previously, it has been observed by Grant & Keohane (2005) that accountability concept is one of the most monotonous notions in local governance systems yet is argumentative notions in contemporary literature and indigenous administration practices across the world. However, the main arguments for accountability concept centre on the

accountability relationship between the agent and the principal not only as a mutual practice but also as the practical implementation of power from an actor or regime.

In spite of theoretical and empirical arguments on accountability concept (Hopmann, 2008) upholds that perception of accountability concept in local government remains to be an important part in evaluating the on-going effectiveness of the local representatives and public bureaucrats have to confirm that they are implementing accountability to their full potential, inspiring confidence in the local authorities and being proactive and responsive to matters related to accountability in the community

In other related studies (Harrison, Guerrero, Burke, Cook, Cresswell, Helbig & Pardo, 2012) it was described that accountability guarantees actions and decisions are taken by local elected leaders and public officials concerning government initiatives and react to the needs of the local community. Likewise, accountability is an instrument or mechanism intended to ensure that the affairs or the kinds of stuff are conducted with due regard to the interests of those who are interested in the affairs of the local accountability matters.

In addition, the study of (Cunningham & Harris 2005) further supported that the good governance in local authorities distinguishes accountability in terms of improving the delivery of public services, determining performance and providing motivations to attain objectives and sanctions in case of non-performance. Besides, they further maintain that accountability should not remain only in terms of representative control and integrity of procedures but also in terms of performance.

In consequence, accountability is at the heart of every single government, what the nature of that accountability, and how it is expressed and perceived, though, remains to be

determined by the kind of community a nation-state hold (Koppell, 2005). The greater the demand for accountability in local government settings, the greater is the difficulty of its implementation. A local government authority tends to dominate within itself an extraordinary power, which is not certainly utilized for the citizen's welfare. Thus, accountability is significant in good local governance to keep the local leaders and public employees regulated to the right perception, as well as maintaining goals of that particular local government; the community or society needs to have at its disposal confident means of holding the local actors accountable (Harlow & Rawlings, 2007).

3.9 Local Leaders and Service Delivery

Local governments regularly reconsider their service delivery decisions and create changes to better fit with governmental and cost-effective circumstances. The local leaders play an important role in developing a comprehensive service delivery work plan for their respective community (Khemani, 2006).

In the past few decades, the roles of local leaders in service delivery have gained a new outlook. Scholars (Piotrowski & Van-Ryzin, 2007; Devas & Grant, 2003) have invested their time to explore accountability performance of local leaders' ineffective and efficient provision of services. Operative service provision includes a transparent knowledge of the precise services an institution provides and its objective customers. Comprehending the service qualities enrich how their clienteles perceive the services, the institution delivers (Sureshchandar, Rajendran & Anantharaman, 2002).

Ho & Zheng (2004) stresses that operative service delivery is that the provision of services to a client should meet the desire of the client or surpasses it. In addition, when the ambition of a client is not met, the responsible person is liable to account for what

happened. Actual service delivery is offering services that correspond to the customers' wishes, wants and anticipations. This idea originates from the perception that the local service providers have to treat citizens that need local government services in the manner as a private-sector enterprise would treat his/her customers (Hernon & Whitman, 2001). In respect to this perception, reform at the local level is inevitable.

Much of the reform focuses at the local level so that to stimulate competition in public service delivery to satisfy clients. The advantage of competition in local service delivery is assuring effective and efficient services meanwhile promoting the implementation of accountability in actions and decisions taken (Marcossy, 2017). Furthermore, it focuses on increasing the level of efficiency, choice and innovation (Ahmad, Devarajan, Khemani & Shah, 2005). However, the scholars (Hernon & Whitman, 2001; Berry & Parasuraman, 2004) have reported a number of problems associated to local leaders in service delivery, particularly in the areas of customer care and hospitality.

In the competitive world, citizens in cities and local municipalities would wish to get reliable and timely service. Thus, in order to meet the demand of the people, contracting of local service remains to be an alternative that guarantees the local community timely, efficient and effective service delivery (Fernandez, 2007). It is, therefore, the role of local leaders in this new perspective to manage contracts entered by their local authorities (Ascher, 1987). Contracting has gained popularity as a form of local government service delivery in the last decades. Under the privatization of local service, the local government maintains control over the provision decisions. It is therefore important for the local leaders to have the better understanding of contract since when the service provider messed up; it is the local leader who will in the first place to account for whatever went wrong. Thus, Mattison & Thomasson (2007) have stressed the importance

of strategic learning among local leaders and public managers to build competence and capacity as local machinery.

Thus, the local government is created as a viable political and body organ for the transformation of all communities and for the delivery of essential services to the citizens. The local government plays a central role in the accomplishment of development at the grassroots level, and this can be done in partnership with the private sector (Warner & Hefetz, 2008). With local leaders in local governance, accountability is the most important part of implementing effective service delivery. The local leaders should be in the first line to account for any decline in public goods and service at the grassroots level since it is their role to do that. Consequently, in the absence of quality service and effective service delivery, the local governments ought to look for new and higher ways in which to make service establishments that have the capability to champion and advance the course of development. Indeed, the government should produce an acceptable and causative setting for the people at the local level through economical and effective service delivery (Adejuwon, 2012).

3.10 Accountability in Service Delivery

Accountability has been a mechanism in democratic governance to ensure that citizen enjoys their right of holding to account an individual or organization when misuse their powers in service delivery. A comprehensive accountability framework should empower citizens, civil society organizations and communities to hold government bureaucrats and service providers accountable.

World Bank (2003) stresses that accountability dissatisfactions can be a fundamental reason for determinedly poor service delivery. The report placed specific

weight on the so-called short route of accountability, between citizens and providers, as key for better services". Currently, researchers (Hall & Ferris, 2011; Dwyer, 2013) stress that improvement can be made where top-down control and bottom-up stresses work in the amalgamation.

Different scholars (Ringold, Holla, Koziol & Srinivasan, 2011; Joshi, 2013) claim that observing the failure of service delivery is closely associated with poor implementation of accountability. Furthermore, other scholars (Hale, Hale & Held, 2011; Bovens, Goodin & Schillemans, 2014) highlight that even where structured system of accountability mechanisms fail to perform, there are may be informal means of local controls on political actors where those actors are surrounded within community arrangements.

The concept of implementing accountability in service delivery, it has been a discussion in many local government structures, though, the prevailing formal accountability systems are impotent in many developing countries due to weak formal organizational structures; there are limitations of parties and parliaments, or fundamental political practices to handle matters related to Clientelism or corruption (Schatz, 2013). In determining effectiveness and efficiency of service delivery scheme, it is crucial to balance political and social accountability efforts that required be the higher priority (Jelmin, 2012). Social actors are not appropriate as the sole form of accountability since they often participate in short-term advocacy at a particular point in time. Formal arrangements need to be in place to ensure enforcement and continuity of accountability mechanisms (Jelmin, 2012).

Improvement of service delivery depends on how accountability mechanisms are practiced in the governance system. The question is how these accountability mechanisms can improve service delivery (Joshi, 2013; Hoffman & Ottersen, 2015). In order for accountability to work Joshi (2008) appeals on the polity approach, which advocates that, the institutions of state organizations influence who involves in collective action and about what issues. The combined action is indispensable for the poor if direct accountability is to work. Positive cases of social accountability are regularly the result of agreements that cut across class and public-private shares.

Effective service delivery in local authorities is always a product of solid agreement or contract between service providers (local representatives and public officials) and the local community. It has been a common practice to see the community on street pressurizing or demanding accountability in service provision. On the other hand, how successful are the informal pressures that poor citizens exert on officials to provide services in such circumstances? In fact, local political and social pressures provide responsiveness to demands for services through shame and the threat of violence. The gains from 'rude' accountability are often short-lived, however, and may backfire. It is important to bridge the informal and official mechanisms of accountability (Hossain, 2009).

3.11 Understanding Perception and Accountability

Implementation of accountability depends heavily on how an actor perceives and interpret the real world in actionable practices. Even though the systematic study of perception originated with the formation of Wundt's laboratory in 1879, the minds and sense were debated and studied much previously in history, in such settings as India,

Egypt, Rome, and Greece where the concern was on rendering an account of their activities (Gross, 2015). Concerning that specific interest, perception is the primary notion that its images give rise from giving out glowing from the eye, and interrelating with objects in the surroundings (Yolton, 1996; Merleau-Ponty, 2013).

Gilmour (2006) in the Collins dictionary defines perception as a way of perceiving things. The Merriam-Webster lists the following definitions: "Firstly, perception as a result of observation and a mental image; secondly, perception as obsolete and consciousness; thirdly, perception as awareness of the elements of environment through physical sensation and physical sensation interpreted in the light of experience; fourthly, perception as a quick, acute, and intuitive cognition appreciation; or a capacity for comprehension." The Merriam-Webster (2009) adds this: "the first one, perception as the ability to understand inner qualities or relationships; and the Second one, perception as the knowledge gained from the process of coming to know or understand something." Philosophers have contemplated the act of perceiving for eras. In the philosophy of perception, the study of the mind examined looking to answer the questions of what is perception, what is the nature of perceptual awareness, and how can one fit a justification of perceptual experience into a comprehensive interpretation of the nature of the mind and the world (Noë & Thompson, 2002). In accountability, an individual or organization are always required to justify their perceptual experience and practice based on decisions and actions taken (Kluvers & Tippett, 2011).

Additionally, Bonjour (2007) debates the development of epistemological subject matter regarding perception. BonJour debates that "philosophers such as Descartes and Locke endeavored to respond to the inquiry of the origin of our consciousness in sensual or perceptual understandings. Numerous theories disputed over the periods comprising the

sense-datum theory, the adverbial theory, phenomenalism, representationalism, concept and direct realism". When explaining perception, the phenomenological philosopher, Merleau-Ponty (1947; 1964) states: "by these words, the prevalence of perception, we mean that experience of perception is our presence now when things, truths, values constituted for us. That perception is an emerging symbol; that it teaches us, outside of all presumption, the true circumstances of impartiality itself; that it directs us to tasks of understanding and action. It is not a question of decreasing anthropological understanding to sensation, but of supplementing at the birth of this knowledge to mark it as sensible as the sensible, to improve the perception of rationality."

Perception concept is multifaceted, and it has many complex multidisciplinary layers. For instance, in accountability studies, perception is interested in the deepest understanding of an individual felt accountability, it is by understanding the internal perception process that can make the possible implementation of accountability practice (Hall,et. al., 2017). Besides, in bodily processes, perception studied based on the neurons that pass it (Freeman, 1991). The neural path overstated by both the mind and the body as demonstrated in a study on the usefulness of dummy insensibility on discharging pain (Smyth & Roche, 2007). In social sciences and humanities, perception believed that social behaviour inspirations disturb one's perception, this comprising accountability leadership role, sexual role, and socioeconomic standing. Studies by Geary, Gilger, & Elliott-Miller (1992) and Kimura (2004) demonstrate a gender variance in understanding by the individuals. It has been exposed by (Kimura, 2004) that socioeconomic position effects where you live, what you eat, what you wear, and how you are educated. All of these are the foundation for the creation of reminiscences and life understandings. Thus, understanding is a personal tendency of how one interprets the world, which is coloured by

many sociocultural elements. Markus & Kitayama (1991) concluded that people in diverse cultures have outstandingly dissimilar perceptions of self and others. These differences can be seen when comparing two distinct cultures. The nature of the individual experience can also be predisposed when two cultures meet.

3.11.1 Characteristics of Perception in Accountability Organizational Behavior

Since accountability is a part of social practice, its implementation depends on a better understanding of the characteristics of perception in organizational behaviour. Specifically, the personalities of an individual can affect perception. As soon as individual gazes at an object or subject, and endeavors to understand what he or she noticed, that interpretation profoundly inclined by individualities of an individual perceiver. Costello & Zalkind (1962) as cited in (Lobuts & Pennewill, 1985) summarizes the main characteristic features of the perceiver manipulating perception:

Attitudes: “The perceiver's attitudes affect perception. For example, suppose Mr. X is interviewing candidates for a very important position in his organization a position that requires negotiating contracts with suppliers, most of whom are male. Mr. X may feel that women are not capable of holding their own in tough negotiations. This attitude will doubtless affect his perceptions of the female candidates he interviews.”

Moods: “Moods can have a strong influence on the way we perceive someone. We think differently when we are happy that we do when we are depressed. In addition, we remember information that is consistent with our mood state better than information that is inconsistent with our mood state. When in a positive mood, we form a more positive impression of others. When in a negative mood, we tend to evaluate others unfavorably.”

Motives: “Unsatisfied needs or motives stimulate individuals and may exert a strong influence on their perceptions. For example, in an organizational context, a boss who is insecure perceives a subordinate's efforts to do an outstanding job as a threat to his or her own position. Personal insecurity can be transferred into the perception that others are out to get my job, regardless of the intention of the subordinates.”

Self-Concept: “Another factor that can affect social perception is the perceivers' self-concept. An individual with a positive self-concept tends to notice positive attributes in another person. In contrast, a negative self-concept can lead a perceiver to pick out negative traits in another person. A greater understanding of self-allows us to have more accurate perceptions of others.”

Interest: “The focus of our attention appears to be influenced by our interests. Because our individual interests differ considerably, what one-person notices in a situation can differ from what others perceive, for example, the supervisor who has just been reprimanded by his boss for coming late is more likely to notice his colleagues coming late tomorrow than he did last week. If you are preoccupied with a personal problem, you may find it hard to be attentive in class.”

Cognitive Structure: “Cognitive structure is an individual's pattern of thinking that affects perception. Some people have a tendency to perceive physical traits, such as height, weight, and appearance, more readily. Others tend to focus more on central traits, or personality dispositions. Cognitive complexity allows a person to perceive multiple characteristics of another person rather than attending to just a few traits.”

Expectations: “expectations can distort your perceptions in that you will see what you expect to see. Therefore, in accountability practices, perception plays an important role

as every action or decision was taken a thorough interpretation. Additionally, social perception is the process of interpreting information about another person. What this definition has clearly emphasized for our attention is that the accountability attitudes you practice about another person depend on the extent of facts accessible to you and the degree to which you are capable of interpreting the information you have attained. In other words, you may be in control of the same set of information that other people have on specific circumstances, person or group but still, arrive at diverse decisions due to individual variances in the ability to interpret the information that you all have."

In addition, in political accountability, previous studies (Breaux, Munyon, Hochwarter & Ferris, 2009) demonstrate that, perception is an important subject due to the following reasons; firstly it has been perceived as an alternative way of understanding the social behaviour of leaders within a given community; secondary, it is a psychological process through which the study of leader's mind can easily be examined through the way they perceive or understand and interpret things in their social or political environment (Lerner & Tetlock, 1999).

Perception is never objective. It is an individual's or group's unique way of viewing a phenomenon that includes the dispensation of stimuli and integrates retentions and experiences in the process of understanding. In political inquiries, valuable information expanded through studies that integrate theoretical models such as the management model and organization model. Often, these studies do not give politicians insight into what influences perceptions. On the other hand, quantitative research approaches can occasionally answer the question "what" but not give voice to the question "why". Qualitative methods use "different ways of sighting to uncover and discover understanding" (Munhall, 2007). Since perception is an exceptional understanding, a

mixed methodology approach may yield a richer description of the phenomenon, enhance understanding, contribute to the body of political knowledge, and deliver valuable information for accountability practice to improve service delivery results.

In due course, the perception remains to be an important practice in all interactive accountability whereby the leaders and the community come across. At the moment people demanding for accountability, the first question to be asked should be about the understanding of a leader whom accountability is entrusted to. There is a time this question is not asked, particularly when the community is looking to a person to lead that particular community, this is because of social interaction that informs a little about an internal understanding of issues.

3.12 Perception of Accountability as the Social Relation

Accountability notion exceptionally expounded as a social relation in the context of the relationship between an individual and an organization. Organizations are perceived as rule guidelines and procedures that guide personal activities and the arrangements within which these rules function and the assets that facilitate those actions to be reserved (Hupe & Hill, 2007). Perception of accountability as social relation features much in political theories and discourse to reflect the entire social interaction and relations; accountability phenomenon understood as cumulative values of individual behaviour and choices based on self-interest. Experience and exposure play a significant role in certifying unique and applicable actions by individuals while decision making, and resource distribution occupy a fundamental role in social-political life. The individual is perceived as the dominant social actor in the new institutional approach. Thus, society is therefore recognized as a collection of individuals (Tolbert & Zucker, 1999)

On the other hand, the perception of accountability concept includes comprehensive knowledge about relations between individuals in the social order and the public. Accountability is well-defined as a "relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor can be sanctioned"(Bovens, 2005). The main components of accountability in this definition are answerability, obligation, and sanctions. These components call for supplementary clarifications and at this point, we shall embrace the exploration as done by Bovens (2005). Considering the perception of accountability concept, the social "actor" can be an individual, either in our circumstance the local leader or in the local authority. On the other hand, with public accountability, the actor will often be a public organization or a government agency such as local government authority. The substantial other, the accountability "forum", can be a specific person, such as a superior, a minister, or a journalist, or it can be an agency, such as parliament, a local council, a court, or the audit office, but it can also be a more virtual entity, such as, in the case of public accountability, the general public (Onzima, 2013).

Essentially, in perceiving accountability as the social relation, it involves understanding the nature of accountability interaction between 'the forum' and 'the actor' that regularly rotates around a 'principal-agent relation'. The forum is the principal, who has dispensed over authority to the agent such as a local leader. The agent is supposed to account regularly about his/her performance in office (Strom 2000; 2003). The better performance of the individual socio-public actor or a leader in local governance circles interprets his or her ability to comprehend accountability matters as improving government accountability towards improved service delivery, predominantly for the poor citizens (World Bank, 2004). On the other hand, scholars claim that increasing the resources

allocated for public services with short of fixing the accountability incentive structure will most likely not translate into greater development benefits for the poor (Venugopal & Yilmaz, 2010). Therefore, better service provision is a result of the well-matched social relation between the local actors and the principal. In this study, it has been observed that misconception of accountability concept as a social relation has made the majority of local leaders to perceive themselves as principals and not agents, meanwhile remaining reluctant in taking into consideration accountability issues. Thus, emphasizing on the knowledge and the importance of accountability as a social relation at the local level it is of great importance now and then in order to lessen complaint against lack of accountability in most of the local communities.

3.13 Perception of Accountability and Multiparty Politics

The perception of the implementation of the accountability concept in local governance, to some extent depends on the pattern of political democracy system of a country. This study has been observed that Tanzania is the multiparty state which is still experiencing a legacy of a single party in the local accountability matters due existence of old local government act of 1982 which preceded multiparty democracy which took place in 1992 (Venugopal & Yilmaz, 2010).

Held (2013) describes the accountability concept in the multiparty system as a whereby political parties have a chance to hold accountable both; political representatives and government officials. Additionally, Rosenstone (1995) explains multi-party politics, as a political structure of a regime in which more than two political parties justly have a chance to become a real political power. This means that more than two parties probably secure a chance either to administer on their own or to be part of a coalition administration.

In other related studies (Ware, 2000; Iversen & Soskice, 2006) argue that political parties are essential institutions of democratic accountability. As one of the pillars of democracy, accountability is always placed at the centre of governance policy competition among competing parties. In selections, parties propose to citizens a choice in governance that they can hold accountable. When citizens join political parties, offer their time, provide and sometimes donate money and vote for their leaders, whom they trust that these leaders elect to have enough experience and knowledge about accounting procedures and practices (Ware, 2000). Involvement of citizens in political activities offers an exceptional advantage, including opportunities to influence policies such as accountability policy, elect and involve political leaders in running the office.

Regardless of the fact that perception of accountability concept in multiparty system is full of challenges associated with parties' philosophies and ideologies, Hague & Harrop (2004) in their study argue that several political analysts have disputed that in a multiparty system, transparency and accountability by those in office appeared to improve in higher political influential office. On the other hand, the most prominent questions worth asking are how this would be achieved. How would local leaders belong to varied political parties accountable to the local people? How much we know that local leaders do properly understand accountability concept. It is true that under the multiparty political dispensation, it is obvious that the local leaders are elected under their own political parties (Thomson, 2010). The consequence is that the local leaders are unavoidable to be more accountable to the political parties that empowered them to triumph political offices at the local level, as conflicting to representing the interests of the wider general population in their respective electorate. This suggests that party loyalty will be the supreme and

dominant segment in local authorities; hence eroding other deliberations including accountability and service delivery.

Likewise, Muriaas (2009) in his study argues that the absence of clear guidance on how to conduct accountability practices under a multi-party system remains to a hindrance to effective accountability in local authorities. It is vital to ask what happens in a state of affairs where the local authority has shared representation based on mixed political preferences. This suggests that standard behaviour at the national level would be essential to inspire local leaders to be accommodative to their local political opponents, respect minority opinions, and privilege teamwork. Conversely, gestures and signals from the upper levels tend to encourage "exclusion rather than inclusion" of political opponents, in this context accountability disagreement, is inevitable.

In other studies, (Strom, 1990; Powell & Whitten, 1993; Rosenstone, 1996) argue that perception of accountability at local level faces a challenge of disharmony of competing for an idea; the many party systems present a problem for voters demanding to apply ex-post facto sanctions against current ruling parties. When a single party rules unaided, voters can definitely hold it accountable electorally than when numerous parties embrace a governing coalition (Rosenstone, Kinder & Miller, 1995). In a structure of multiparty coalition governments, the process of negotiating and compromising over policies turns clear and individual electoral stands into clear government programmes. This means that discontented voters will have problems with which party to hold accountable for policy actions. Since these administrations must rely on the support of opposition parties to pass laws, they can at all times shift the blame for policy disappointments to other opposition parties (Strom, 1990; Powell & Whitten, 1993). The important question is

how local leaders perceive accountability in this context and respond to such dispersed accountability.

Brennan (1997) also maintains that in the competitive political system, it should be anticipated accountability perception by political representatives to vary due to differences associated to ideologies and policy stands, and the extent to which voters relate government policy to the programmatic possibilities of a particular party's representatives. Besides, (Strom, 1990; Rosenstone, 1995) argued that the way we interpret perception of accountability in multiparty political space, it is important to bear in mind that there definite dynamics between party strategy and political representative governance perception.

From this discussion, it is found that the fundamental argument is that the perception of accountability concept was intensely related to how clear the local representative or local official's responsibility is. Also, the other significant subject is that several political and public accountability analysts (Tetlock, 1985; Klimoski & Inks, 1990; Mulgan, 2000; Brinkerhoff, 2001; Bovens, 2005; Dubnick, 2005) have argued that in understanding the concept of accountability in multiparty system by those in public offices would be improve only by obtaining relevant comprehensive knowledge and skills on how to implement accountability concept and reduce lack of accountability perspectives. But the most leading questions worth asking are: how this perception would be attained? How would local leaders belong to different political parties accountable to the local people? During this study, regardless of the misperception of the accountability concept, it was observed that in the multiparty political dispensation, local leaders were more loyal and accountable to the interest of their respective political parties (Daudt, 1982). The assumption is that local leaders may be bound more accountable to their political parties

because a party system enabled them to win political offices at the local level, as opposed to representing the interests of the wider community in their respective local constituency. This means that party loyalty will be of overriding reputation; while eroding other deliberations comprising accountability in public goods and social service delivery.

3.14 Patronage Politics and Accountability

Sorauf (1960) defines patronage as "an incentive system a political currency with which used to purchase political activity and political responses." Ennser-Jedenastik (2014) theorized political patronage as "a give-and-take relationship in which a variety of goods are bartered between a patron and a client where the patron is a party politician that offers expertise, legislation, access to the bureaucratic apparatus, public subsidies, housing or jobs in exchange for electoral support, labour, campaign contributions, party membership or information available to the client".

Erie, (1990) in studying politics and government, he conceptualized patronage politics by referring it to "a system in a practice in which a political party, after winning an election, gives government civil service jobs to its supporters, friends, and relatives as a reward for working toward victory, and as an incentive to keep working for the party"

Bearfield (2009) discusses that "Patronage in American political life is most commonly associated with partisan reward. However, a simplistic association between patronage and party advantage only tells part of the story. A more accurate reflection would demonstrate how political actors used patronage to build political organizations like political parties and city and state machinery.

Bearfield (2009) argues that patrons pursue their principal or principle goals by invoking a variety of "patronage styles." four styles are as follows:

a. Organizational patronage is used to strengthen or create political organizations
b. Democratic patronage seeks to achieve democratic or egalitarian goals using patronage.
c. Tactical patronage uses the distribution of public offices to bridge political divisions or cleavages as a means of achieving political or policy goals.
d. Reform patronage emerges when those committed to reforming the existing patronage system themselves engage in the practice as the means of replacing the corrupt political regime that preceded them.

It appears that respectively of the four styles has relished a locus of distinction in Dar es Salaam local authority in the Tanzanian use and understanding of patronage. The presence of these four patronage styles to some extent not only affects the good implementation of accountability practice but also tends to deny equitably and effective delivery of services of in Dar es Salaam local leadership.

Additionally, Boissevain (1966) argues, “Patronage is founded on the reciprocal relations between patrons and clients. By patron, a person who uses his influence to assist and protect some other person, who then becomes his "client", and in return provides certain services for his patron.” Patronage is therefore multifaceted of relations between those who use their influence, social position or some other attribute to assist and protect others, and those whom they so help and protect. For this reason, it becomes even impossible to a patronaged person to be held to account for actions or decision.

In the same way, Campbell (1964) contends that “the structure of the system of patronage, which is based on social relationships between clients seeking for a man with the ability and friendship connections to protect them and a patron who accepts these

duties in return for political allegiance, grows upwards and through lawyers, other persons of influence, and Members of Parliament, is linked to the legislative assembly". Thus, the organization of government and the structure of patronage are parallel hierarchies, which in turn, it affects directly accountability practice and performance of those being favoured.

In his study about patronage, Mayer (1966) emphasizes that, "in patronage, the transact or (patron) has the power to give some benefit which the respondent (client) desires. Examples of this would be the improvement of a road near the respondent's house, or the employment of the respondent (or his relative) in an office over which the (patron) has control. The number and extent of such benefits naturally vary with the power of the (patron); but even the most influential is unlikely to please everyone who comes to him. He must therefore husband these direct patronage transactions so that they produce linkages with key people who can bring followers with them".

The prevalent nature of politics of patronage does not spare local government organizations that obliged to safeguard the effective implementation of accountability in daily service delivery to the local community (Hegarty, May, Regan, Nelson, Duncan & Dinnen, 2004). Patronage politics is among the interesting knowledge obtained in this piece of work. The analysis of the finding shows that Patronage politics was among the factors marked by participants as a pragmatic hindrance to accountability. Grounded on the finding, it was revealed that, patronage politics was in the form of preference from higher authorities. In some of IDIs, it was observed some participants managed to mention by examples some of their fellow leaders who have always been favoured through partisanship patronage. The inability to control patronage politics provide some of the most serious challenges to local leadership accountability in Dar es Salaam, Tanzania. The existence of favoritism, nepotism, partisanship or preferential treatment between the

conspired parties in local government authorities has resulted in an outbreak of political corruption, and the problem seen to originate from such patronage politics. In addition, lawlessness party competition led to widespread patronage politics in local authorities as politicians looking for patronage resources for the mission of party building and maintenance of their positions. Thus, flourishing patronage politics declines the basis of accountability itself particularly in a new democracy like Tanzania. Patronage politics appears to deprive local government effectiveness in service delivery, which in turn affects the local community.

3.15 Accountability Globally

Globally, the concept of accountability has been perceived as a key strategy toward effective and efficient way of managing governance discipline among actors in governance institutions and organizations (Benner, Reinicke & Witte, 2004). Despite, scholarly differences in defining accountability concept, yet the global trends indicate that accountability concept is that concept intends to promote good governance in public and private sectors (World Bank, 2005). In a general perspective, accountability can mean holding a person or organization to account (Mulgan, 2003). However, the concept has broadened to encompass different forms of accountability including internal and external accountability and personal accountability to conform to professional and society's norms of behavior (Mulgan, 2000).

Recently, perception of accountability as a virtue and as a mechanism that appeared to have sense in promoting good practice for a good governance, escalated a shift of focus from studying accountability through central government to local government compliance, accountability and transparency globally. There are many similarities particularly in

developed countries, but also in developing countries that are looking for leadership in these matters (Bovens, 2014).

For instance, in the recent years, Australia proposed changes to accountability implantation framework at local governance operations (Ball, Grubnic & Birchall, 2014). In November 2015, the Public Accounts Committee of the Legislative Assembly of the Parliament of Western Australia laid on the table its report about "Improving Local Government Accountability". The Committee enquired into the extent to which recommendations of the Public Accounts Committee report of 2006 and the 2015 Corruption and Crime Commission Report on Misconduct Risk in Local Government Procurement had been implemented. The Committee concluded that there is a strong case to improve the current local government accountability framework, including providing the Auditor General with the authority to scrutinize local government performance and for improvements in transparency including easier access to key information for ratepayers, the wider community, and the Parliament (Ball, Grubnic, & Birchall, 2014).

On the other hand, the reforms in local government in the United Kingdom (UK) have been at the forefront of initiatives to make it more responsive and accountable to its community and have led to similar initiatives in other countries and more recently in Australia (Percy-Smith, 2001). The Local Government Transparency Code 2015 was introduced by the Department of Communities and Local Government in the UK and is now in operation (O'Brien & Pike, 2015). Likewise, in 2006, 16 international advocacy NGOs developed the INGO Accountability Charter, which commits member organizations to principles such as transparency, accountability and responsible lobbying (Perrault, Herbertson & Lynch, 2006). All these initiatives are intended to promote good practice of accountability policy in United Kingdom.

Furthermore, in 2007, the Humanitarian Accountability Partnership International began certifying NGOs against its Standards in Accountability and Quality Management and has gone through a participatory review of its framework with its members. The new Global Accountability Framework is strengthening its focus both on the leadership and strategic view an organization takes on its commitments to accountability and on the support provided to effectively monitoring accountability performance through quality management systems that can identify where an organization's practice diverges from its commitments (Pike, Marlow, McCarthy, O'Brien & Tomaney, 2015).

In north and South America, there have been initiative to empower the local councils, particularly, municipalities and cities to have fully autonomy in the management of funds and other resources allocated for developments in local authorities (Bardhan, 2002; Larson, 2012). For instance, the local citizens in United States of America demonstrated higher level of understanding the roles as principal to local actors, thus, such awareness by citizens has increased a state of accountability at local level (Bardhan & Mookherjee, 2000). However, the local representatives are facing the challenge of distinguishing between responsibility and accountability in the course of implementing accountability. In order to address this challenge, the states in United States of America, have designed training programs to empower both local representatives and citizens on accountability matters (Piotrowski & Van Ryzin, 2007).

Additionally, in Asia, particularly in Malaysia, several new strategies and revamp programmes have been introduced to improve accountability of the public sector in Malaysia (Siddiquee, 2008; Siddiquee, 2010; Ismail & Bakar, 2011; Siddiquee, 2014) For instance, the Malaysian government has tailed the global trend by introducing results-based management by adopting the idea of 'new public management' and managerialism in the

early 1990s. The programmes include the Productivity Improvement Initiatives in 1991, Total Quality Management in 1992, Client's Charter in 1993, ISO in 1996, Benchmarking in 1999, Key Performance Indicators (KPIs) for government-linked companies in 2004, Key Performance Indicators (KPIs) for all other government agencies in 2005, Treasury Strategic Results Area and Strategic KPIs in 2007, Auditor-General's Star Ratings on Financial Management or Accountability Index in 2007, MAMPU's Star Rating System on Public Management in 2008, Government Transformation Programme in 2009 and Key Performance Indicators (KPIs)for the ministers and the ministries in 2009 (Bakar, Saleh & Mohamad, 2011).

Despite these good initiatives, efforts and programmes which Malaysian government took to enhance accountability practice of public servants and local actors, the issue of lack of accountability in public sectors or local authorities continues to be raised by various parties in Malaysia (Khalid, 2010). The civil service continues to be recognized as problematic. The civil services in Malaysia are still struggling from inefficiency and corrupt practices (Samaratunge, Alam & Teicher, 2008; Siddiquee, 2013; Siddiquee, 2014)

In the perspective of appointment as the Yang Di Pertua (YDP) or president in Malaysia's local government, the tenure is routinely for the duration of three years. Though, it is likely for the leader to be reinstated for additional five-year term depending upon the demands at that time (Khalid, 2010). Currently, in certain states, the replacement of local leaders takes place on average after a two-year term. Consequently, this circumstance has worsened the accountability practices in local authorities in Malaysia (Khalid, 2010).

Despite the contribution on global perspective of accountability, the tendency shows that public organizations globally changed to the public management approach in which citizens are treated as customers; hence accountability is focused on meeting customer service standards (Haque, 2000). Accountability measures are focused on reporting on costs, efficiency and customer satisfaction (Andrews & Van de Walle, 2013). The criticism of this approach is that people in the local community are disempowered and services are designed to produce specified outputs with a loss of focus on outcomes the local community want on accountability (Haque, 2000). A major challenge for the future is to achieve political as well as technical accountability reform across sectors especially in multiparty local government globally (Weiss, 2000). All global accountability reforms tend to upset established ways of working and can generate conflict within an organization. However, some changes generate more resistance than others. Technical accountability reforms, such as the development of whistle-blower policies or the establishment of advisory panels, may generate initial resistance, but internal support and momentum can quickly be built for such administrative reforms. Therefore, all these reforms and approaches would be beneficial if will prove its stability in combating lack of accountability in global governance horizon (Kersting & Vetter, 2013).

3.16 African Perspective of Accountability at Local Level

Africa is arguably a continent where the problem of 'accountable government' remains most unambiguous. The decolonization process of the 1960s promised an era of self-rule and independence in which the new governments would be both responsive to the needs of the people and accountable to them (Deng, Kimaro, Lyons, Rothchild & Zartman, 2010). Yet the regimes that decolonization gave birth to did not meet that promise. One-party and military dictatorships mushroomed throughout the continent (Nzongola-Ntalaja,

2006). Governments not only retreated from the relatively modest accountability structures that were established by the Constitutions adopted at independence but also undermined the few accountability structures they had decided to retain (Okoth-Ogendo, 1991).

In West Africa scenario, for instance, the performance of local government authorities in service delivery in Nigeria has been essentially below anticipation of majority citizens. Studies (Abubakar, 2010; Alao, Osakede & Owolabi, 2015) reveal this when it was renowned that despite the strategic significance of local government to the national progress, its contribution has been insignificant. In spite of massive resources that have been dedicated to guaranteeing equitable and timely delivery of public services at local level, yet that particular commitment has not produced accountability desirable results (Boris, 2015). Furthermore, in Nigerian contexts, local government is often perceived to be identical with the provision of services to the ordinary people at local level. In consequence, a local government may only be said to have performed well, if a considerable amount of the people being services are gratified with its performances (Fatile & Ejalonibu, 2015). The Nigeria position according Chukwudi (2015) confirm that there is a wide gap between the expectations of people vis-à-vis what the local government are able to offer. Many communities in Nigeria do not really feel the impact of local government institution in terms services delivery.

On the other hand, in East Africa, particularly in Uganda, the political leadership at the local level is democratically elected, thereby drawing the foremost part of their authority from the local level (Fox, 2015). This scenario is referred to as downward accountability. Uganda is much-admired as a success story in developing local government autonomy in areas such as setting priorities and making comprehensive budgeting and financial arrangements, service provision, staffing and management organization (Onzima,

2013). Despite these privileges, there is still a notable challenge in areas of fiscal accountability, revenue generation and collection as well as influence on land use and physical planning. All these assorted issues, to some extent have direct impact on the provision of public services to Ugandan local community (Onzima, 2013).

Furthermore, in South Africa, the leadership role, duties and responsibilities of councilors towards their local communities is legislated and specified by the municipal Code of Conduct for Councilors (Mfene, 2014). Ward councilors as selected representatives are anticipated to offer leadership and to be accountable to their relevant constituencies (Joseph, 2002). Improving local government accountability increases service delivery, particularly for the poor community in South Africa. On the other hand, cumulating the resources allocated for public services without dealing with the accountability motivation structure will most likely not transform into better development welfares for the poor (Yilmaz, Beris & Serrano-Berthet, 2008). Therefore, in South Africa, the local government is an important scope of administration because it is close to the local communities. Indeed, it is at this particular level of governance operation where most basic services such as water, electricity and housing are provided directly to the local community (Mfene, 2014). However, the local government sphere in South Africa, like many other African countries, the local community is faced with ever-increasing service delivery protest action across the country due to lack of accountability at local level (Mpehle, 2012; Mfene, 2014). Thus, for this reason, leadership and accountability should be enhanced to strengthen local democracy and to promote improved efficiency in local governance and service delivery initiatives (Mfene, 2014).

Additionally, even the most civilized northern party of Africa, recently, has witnessed social, political and economic unrest, meanwhile citizen appearing on street

roads demand for political accountability in natural resources, which appeared to be embraced by minority monarchial circles (Hyden, 2012). It is obvious that an accountable government is inherently good. Africa needs governments to account for the manner in which they allocate and spend public funds, make public policy and take decisions, which affect the people in whose name they govern. Accountability is needed to ensure fairness, equality and equity in public service delivery and decision-making (Behn, 2001). Without accountability, governments cannot respond effectively to the needs of the people or set national agendas that are relevant and address current and important problems associated to public service delivery. We also need an accountable government to avoid abuses of power and corruption, and to break the networks of neo-patrimonialism and nepotism, which remain pervasive in African politics (Napier, 2007). An accountable government is better able to fulfill its constitutional mandate, provide public services, and implement public policies, priorities and legislation in a fair, responsive and efficient manner (Chirwa & Nijzink, 2012). However, making local governments in African states accountable remains a huge challenge. The reasons for this challenge are multitude and complex scenario of political systems adopted in governance systems in African states, ranging from inherently colonial accountability practices to neo emerging dictatorship and patronage politics elements in governance operation (Chirwa & Nijzink, 2012).

3.17 Tanzanian Perspective of Accountability at Local Level

In Tanzania's local government accountability perspective, local communities still can potentially demand accountability by approaching local government officials directly or through the village assembly or sub-wards, formal Civil Society Organizations (CSOs) or informal institutions. Regarding local government accountability framework, the pattern of local government accountability in Tanzania is bit complex and sometimes it appears to

be coined around the executive rather than politically elected representatives (Kelsall, Lange, Mesaki, Mmuya, Kaaya & Kambele, 2005).

The complexity of accountability framework at local level in Tanzania poses a critical pragmatic question to accountability implementers, particularly politically elected local leaders. The trend of accountability in Tanzania local governance system features the following patter; firstly, the president of Tanzania is recognized by existing policy to be the responsible minister for all local government authorities. Thus, for that reason, he himself or through his agents, exercise almost unlimited authority to appoint some bureaucratic local officials who are highly responsible and accountable to presidential machineries rather than local communities (Hoffman, 2006).

Furthermore, in Tanzania, a culture of accountability appears to be affected by the bureaucratic procedure imposed by the central government on local authorities (Venugopal & Yilmaz, 2010). Indeed, there is no clear line of responsibility and accountability at local level, since, politically elected representative are supposed to be accountable to citizens, yet the public officials who are appointed by the presidential machineries are responsible and accountable to the presidential appointment instruments (Shah, 2017). Therefore, such accountability relationship at local level, particularly in a situation of multiparty politics, ends up in accountability disagreement (Maluka, Kamuzora, SanSebastián, Byskov, Ndawi, Olsen & Hurtig, 2011; Killian, 2017)

Essentially, accountability disagreement in Tanzania is the key feature of most local multiparty politics, due incomprehensive accountability structure between politically elected local representative and appointed local officials. Studies (Chaligha et al., 2007) demonstrate that local governance operations towards service delivery are suffering lack of accountability in Tanzania due to lack of comprehensive accountability mechanism

towards local actors. Irrespective of such existing circumstance, yet some local leaders are striving to implement accountability when they obliged to do so. Previous study by Lawson & Rakner (2005) in Arumeru district found ordinary citizens attending meetings, writing letters to the local authorities, paying visit to local government offices, and complaining about local government performance in accountability matters related elected local leaders in the presence of local leaders themselves. Researchers (Lawson & Rakner, 2005) also found some of these complaints being picked up by elected officials, who would then dare, and challenge appointed officials to hold them to account. However, since, there is a challenge of local leaders' perception of accountability, things remain as they are.

On the other hand, in a waste case scenario, politically elected local leaders are supposed to take all accountability complaints about appointed officials to higher authorities, such as the DED, or the District Commissioner (DC) whom are the accountable authority to public official at local level (Lawson & Rakner, 2005). In case of poor public service delivery to the local community, citizens in Tanzania are responsible to hold LGAs to account to a certain degree. However, during this study it was observed that these accountability efforts were not always fruitful, and it was problematic for elected representatives to get reliable information on malfeasance about public officials. With patronage politics or partisanship, leaders tend to defend each other, hence questionable politicians remained in office, and guilty staff tended to be relocated as a substitute of sacking and sanctioning procedures.

Additionally, the demand for accountability by citizens in Tanzania local government sphere remained to be a puzzle to central government and local authorities across the countries. Recently, studies (Akinboade, Mokwena & Kinfack, 2014; Killian,

2015; Killian, 2017) indicate that lack of accountability in service delivery triggered mass complaints not only in Africa but also in other parts of the global local governance. Other, scholars (Hall et al., 2017) have an assumption that the lack of accountability at local level might have be associated to self-perception of accountability. Basing on the current study, it has been confirmed that misperception of accountability in local government, particularly in Dar es Salaam-Tanzania is closely linked to a state of lack of accountability amongst local leaders. Thus, the acquisition of this new knowledge that addresses the challenge of lack accountability at local level opens a horizon of our understanding about accountability at local level and the mechanism can be used to enhance accountability at micro tier of governance.

3.18 Theoretical Framework

The following section presents the theoretical framework with detailed description and reasons predetermined the combination of three theories in the current research. This research focuses on local leaders' perception of accountability in service delivery. The fact that drove this fusion of theories is based on the truth that theories provide the underlying logic of the manifestation of natural or social phenomenon by illuminating what are the key drivers and key results of the target phenomenon and why, and what underlying processes are responsible driving that particular phenomenon (Yin, 2011). Also, a combination of theories provides a solid methodological foundation on how to approach the phenomenon in qualitative methodological approaches which utilized in this particular research. Thus, in the current research, the theory of perception has been used to delve into individual local leaders' perception of accountability as well as guiding the methodological part in developing relevant analytical questions and discussion. On the other hand, the Principal-Agent integrated in exploring how local leaders consider themselves as

accountable to their respective communities by developing relevant methodological approaches that ensured the thorough investigation of relevant utilizable information that use to reach the specific findings of this detailed question. Finally, the Structure-Agency theory used to build as theoretical and methodological foundation in the course of exploring the hindrances to effective implementation of accountability in service delivery. Therefore, this combination of theories not only provides a theoretical foundation but also guides a research in conducting effective analysis of data and discussion in order to form relevant conclusion of the research.

3.18.1 The Principal-Agent Theory Conception of Accountability

The principal-agent theory is the theory that examines accountability affiliation among the principal and the agent (Gailmard, 2012). The theory of principal-agent developed in the 1970s from the mutual disciplines of economics and institutional theory (Waterman & Meier, 1998). There is some argument as to who created the theory, however, with theorists Stephen Ross and Barry Mitnick claiming its authorship (Mitnick, 2006). Principal-agent summarizes a belief of coherent choice modeling, in which some actors utilize of any kind actions are accessible to offer incentives for some other actors (the agents) so that they should make decisions that the principal most have a preference (Gailmard, 2012). Principal-agent theory emphases on the reaction of the agent's decisions to the principal's aims, and how this reaction is arbitrated by actions accessible to each actor as well as institutional situations in which they work together (Gailmard, 2012).

In fact, examination and assessment of accountability need a description of who is (or is thought to be) accountable to whom. This is a fundamental component of the principal-agent theory. In principal-agent models, a particular actor (or group of actors)

called an agent to assume actions on behalf of another actor (or group of actors) called a principal (Rees, 1985). In this case, the principal, on behalf of its part, can render judgments that touch the motivations of the agent to take any of its several conceivable actions. This procedure of organizing motivations for the agent is the fundamental attention of principal agent theory. The decisions made by the principal that organize the agent's motivations to take numerous actions constitute an agreement, in the language of principal-agent theory, and principal-agent theory is often reserved as a specific area of contract theory more generally (Bolton & Dewatripont, 2004)

Likewise, the furthermost basic argument about principal agent theory is that it is not in fact a solitary predominant theory with a definite set of expectations or conclusions. Principal-agent theory labeled as a family of recognized models addressing associated concerns with comparable styles of exploration (Nakawooya, 2018). It is not considerable to believe that for any given actors labeled "principal" and "agent," and any arrangement of relations between the two, a principal-agent model transcribed down with that shape as a balance consequence and modelers might contemplate it in such way (Shapiro, 2005).

Additionally, Laffont, Jacques & Martimort (2001) contends that the principal-agent has confirmed to be an elastic and convenient method for interpreting the effects of organizational measures on accountability understanding of political decision makers and public policy, though it covers not all aspect in the governance system. Current enlargement of this theory is the subject of a rich and continuing literature (Besley, 2007). Principally, dynamic measures currently contain fundamental enthusiasm of agents in local government structures (Prendergast 2007, Besley 2007, Gailmard & Patty 2007); and delegation in local assemblies and multiparty governmental structures (Huber & Shipan 2002; Dewan & Myatt 2010). For the same reason, it is continuously likely to secure any

status quo relations between a "principal" and an "agent" as imitating the utmost step of accountability to which the agent can be alleged by the principal, through assumed innumerable informational irregularities and commitment glitches (Gailmard & Jenkins, 2009).

In fact, motivation compatibility enforces limitations on the principal: the principal indebted exchange the welfares of a developed decision from its own point of view, in contrast to the expenses of persuading the agent to take that specific decision (Laffont & Martimort, 2009). This means that the agent also has a preference to pull out the relationship with the principal if the agent's accountability for lowly performance is restricted in a particular way. Then in general, motivation compatibility limitations suggest that the principal will largely not persuade the agent to follow the principal's individual utmost favored path of action, even if the principal is capable of doing so in theory (Sappington, 1991; Gailmard, 2012).

Gailmard (2012) argues that the transformation in action the principal desires to persuade, specified motivation compatibility (and participation) constraints, and the action the principal would take it if it could (and had the information and capabilities of the agent) gives rise to agency loss. Likewise, principals obliged to substitute agency damage alongside the charge of nourishing motivation compatibility. Once these two charges to the principal are in undeviating engagement, as they naturally are in principal-agent models, the principal commonly does not demand to remove one charge at the outlay of the other. Agency damage is what transpires as soon as the agent becomes a bit of additional loose from the principal to pursue its own interests rather than the principal's (Gailmard, 2012).

Generally, principal-agent models propose that agents do not require a perception of being faultless agents of their principals. Agency loss in accountability practice is unavoidable, in the wisdom that principals may possibly be able to disregard it if they for particular motives favor doing so. Nevertheless, even in these models, principals normally would find it excessively inflated to disregard agency damage entirely, so they decide to accept some (Miller, 2005; Gailmard, 2012). As a result, the ordinary presence of agency loss does not suggest that accountability of the agent is suboptimal or unreliable from the principal's perspective.

3.18.1.1 Criticism over the Theory

From point of view of the theory, the fundamental delinquent of the principal-agent theory is guaranteeing that agents (or agents/ representatives to the agents') do what principals (or agents to the principal) have authorized them to do, which is to encourage the principals' welfare (Besley & Timothy (2007). On the other hand, Day & Klein (1987) maintain that the principla-agent theory explored only the tendencies in a harmonized environment where by you find an agent and principal work together for a common goal, the theory doesn't provide an alternative accountability route in an opposite environment whereby there is no harmony. Regardless of its prettiness, the theory concentrated heavily on human (actors) and the agent being the service provider on behalf of the principal. However, in the modern sophisticated technological world, the agent can be a non-human being that is automated and responsible for service provision on behalf of the principal. In this circumstance, who is responsible for the accountability system? Thus, in this scenario, this study argues that the theory may be an inflexible approach for interpreting the effects of institutional activities whereby machines are computerized to perform actions and sometimes times decision on behalf of a human person.

3.18.1.2 Application of Theory

Regardless of its shortcoming, the principal-agent theory is considered related to the current study; this is because the study rotates around the agent who is a part of this theory. The notion of accountability is furthermost focused on terms of principals and agents. Principals delegate authority to agents, who are expected to act on the principals' behalf (Dubnick, 2002). Thus, local leaders who have been examined in this study are highly regarded as those people entrusted to fulfill their accountability practices before their principals. Understanding of what they perceive about accountability notion, not only provides a chance to understand the accountability relationship but also render an opportunity to explore the innermost perception of accountability notion. Additionally, during the fieldwork, understanding accountability notion and its practice was possible through observing the way agent (local Leader) was reacting against his/her principal in the course of implementing accountability in service delivery. The theory not only assisted the observation but also utilized as a foundation for the formulation of some questions for in-depth and focus group discussion. Through this theory, accountability notion was examined by asking the following important question as to the building block for a better understanding of the personal accountability of the agent. This conceptual question asks; what exactly does it mean by the notion? Accountability is frequently utilized in an identical comprehensive logic to evaluate concepts, such as participation, answerability, transparency, controllability, responsibility, and effectiveness (Mitnick, 2006). Consequently, the acknowledged theory is substantial for this study due to the reason that it has managed to provide a comprehensive understanding of how to understand the way people perceive and interpret accountability practice. Besides, the findings of this study, particularly on the question two contribute a lot towards our understanding about

accountability of the agent at micro level governance system. This study builds a bridge in expanding the theoretical perspective of the principal-agent theory. The existing theory provided a theorization direction which enabled its enrichment from this particular research. Therefore, the theoretical findings from the individual local leaders not only respond to research question of this study but also lay down a fundamental knowledge and skills on how to evaluate and validate existing theories in the course of enhancing and expanding them.

3.18.2 Perception Theory

Perception theory is an epistemology dealing with the self-inner understanding of facts, attitude and behaviour. This theory emerged late in the 1960s, though there has been controversy related to the founder. However, the argument is disputed with reverence to Gibson (1966) who suggested a direct theory of perception, which is a 'bottom-up' theory, and Gregory (1970) who suggested a constructivist (indirect) theory of perception, which is a 'top-down' theory.

The indulgent of perception extracted from Gibson's initial work is that of "perception-in-action", the notion that perception is a crucial property of living action; that without perception, action would be unguided, and without action, perception would serve no purpose (Hurley, 2002). Living actions require both perception and motion, and perception and movement can be described as "two sides of the same coin, the coin is action". Gibson works from the assumption that singular entities, which he calls "invariants", already exist in the real world and that all that the perception process does is to home in upon them. Similarly, Gibson (1966) argues that perception undertakes that there is a lack of motivation for studying it. Although, perception is a very important

subject if we want to examine the world around us in a rational way because it provides a unique meaning of the world we possess in our mind.

Regardless of the contribution made by Gibson's, there has a debate on how to define perception, since the notion itself has multidimensional ecological application. This means that perception sometimes is a psychological, sociological and biological term (Gregory, 1987; Bernstein, 2010). For instance, Schacter (2011) when referring to Gibson's work describes perception as the identification, organization and interpretation of sensory information in order to characterize and understand the obtainable information, or the environment. On the other hand, Robak, Ward & Ostolaza (2005) describe perception as an individual interpretation of his own explicit behaviors reasonably in the same way he attempts to interpret others' behaviors. From both definitions, it can be established that perception has interested in understanding ours in motives and the way we interpret the world around us.

Majority of philosophers, such as Jerry-Fodor (1981) describe that the purpose of perception is to understand individuals mind, but evolutionary psychologists hold that its prime purpose is to guide action (Gaulin & McBurney, 2003). For instance, they say, depth perception seems to have developed not only to help us know the distances to other objects but rather to help us move around in space. Evolutionary psychologists say that animals from fiddler crabs to humans use eyesight for collision avoidance, suggesting that vision is basically for directing action, not providing knowledge (Gaulin & McBurney, 2003).

According to Bernstein (2010) contends that perception can be splited into two processes (1) processing the sensory input, which transforms this low-level information to higher-level information (e.g., extracts shapes for object recognition), (2) processing which

is connected with a person's concepts and expectations (or knowledge), restorative and selective mechanisms (such as attention) that influence perception. Indeed, a perception not only the passive receipt of these signals, but it is also shaped by the recipient's learning, memory, expectation and attention (Gregory, 1987; Bernstein, 2010). Indeed, we better understand concepts when they are well interpreted in our mind. Perception has been increasing its application as many of the people want to internalize and interpret subjects and objects in our surroundings (Tilden, 2009).

3.18.2.1 Criticism over Perception Theory

However, regardless of its beauty, some of the researchers including Hamlyn, criticized perception theory by arguing that the theory has a very limited appropriate scope particular the theory is too much dependent on the individual conceptualization of the world of which is not experienced by other people (Hamlyn, 2017). At the same time, some psychologist (Eagleton, 2006; Ito, Chiao, Devine, Lorig & Cacioppo, 2006) argued that it had overlooked the use gestures and body postures as the means that can be used to interpret concept and events into the real world. Depending on the importance of all the theories, it is evident that all the theories are merely fulfilling the need of contemplated study and their connectedness with the conducted research in term of its objectives is in escapable.

3.18.2.2 Application of the theory

From substantial part of literature, including the study presented by Hall at el., (2017) it has been found that perception theory is important if perception and implementation of accountability are needed to be measured particularly by focusing on its role in the positive change in an individual’s practice. Alan Saks and Gray Johns stress that there are three components to perception (Alan & Gary 2011).

i. The Perceiver, the person who becomes aware of something and comes to a final understanding. From this point of view, there are 3 factors that can influence his or her perceptions: experience, motivational state and finally emotional state. In different motivational or emotional states, the perceiver will react to or perceive something in different ways. Also in different situations, he or she might employ a "perceptual defense" where they tend to "see what they want to see".

ii. Target. This is the person who is being perceived or judged. "Ambiguity or lack of information about a target leads to a greater need for interpretation and addition."

iii. The Situation also greatly influences perceptions because different situations may call for additional information about the target.

The entire three components as summarized by Alan & Gary (2011) about the theory of perception, has proven the validity and applicability of this theory in the current study. The theory has exhausted the way perception has been studied in the current research. It has been revealed in this study that the participants of this study had a misperception of accountability notion as they failed to provide a comprehensive understanding of the concept. Certainly, the identified theory is significant for the factor that it provides a comprehensive understanding of how to understand the way people perceive and interpret the world around them. Therefore, the study findings from this particular study, not only provide empirical information about the current study but also it has direct contribution in the existing theory of perception. Conventionally, theory of perception has been perceived as the theory that is more applicable in psychological and sociological studies, and there has been very little studies conducted in political studies with perception as central focus. However, the current study has successfully achieved the positive result of studying perception in political studies using theory of perception. Thus, the achievement of this

new knowledge in political science studies, set a new way of understanding how politician use their own meanings and interpretations of accountability in manipulation political situation in governance systems. It is therefore to note this remarkable contribution made by the current study. Besides, the fusion of perception theory and perceptual understanding of and individual, lays a theoretical foundation and focus on how better we address the issue of perception in political perspective.

3.18.3 The Structure and Agency Theory

Understanding the practice of accountability in public service delivery has been an interest to researchers (Boven, 2005; Brinkerhoff, 2004; Mulgan, 2010; Boven, Goodin & Schillemans, 2014) for decades. Among various accountability effect theories, this study finds its theoretical background from the structure and agency theory, which focuses on how agents (or individuals) interact to each other in a social structure to perform actions through rational understanding.

The theory of structuration and agency has attracted numerous definitions; this study has provided some of the propounded definitions. The structure may be described as the recurring patterns of social interaction through which people are related to each other (Germov, 2014).On the other hand, the agency either is defined as the ability of people, individual or groups to influence their own lives in the society. An agent is and the individual who takes action to effect changes and whose behavioral outcomes can be evaluated in terms of his or her own values and goals (Sen, 2001). Whilst, agency may be referred to as choices made within social structures in society, structures are about the difference in power that empower individuals and classes differently (Abel & Frohlich, 2012).

According to (Sewell Jr, 1992), Giddens introduced the structure and agency theory in the 1970s when investigating the creation and reproduction of social systems based in the analysis of both structure and agents without providing primacy to either. Sewell Jr says that Giddens found out that the phenomenological, interpretation of literary concepts, and social practices at the inseparable intersection of structures and agents. Moreover, it was revealed that the more importance a structure gives to an agency the more importance the social community gave it as well.

Another theorist (Healy, 1998) follower of Giddens stressed that social systems have patterns of social relation that change over time; the changing nature of space and time determines the interaction of social relations and therefore structure. The duality structure is essentially a feedback process whereby agents and structure enact social system, and social system in turn become part of that duality. This means that people within the same environment may have different opportunities within given social structures. Thus, the structure is the arrangement within a given society, which influence the choice and opportunities available to individuals. Agency, however, is the capacity of a person to act by making his or her own free choices. The structure-agency debates issues related to an individual acting as a free agent or in a manner dictated by social order (Germov, 2014; Raffiee & Mirzaee, 2014).

3.18.3.1 Criticism over Structure and Agency Theory

Structuration theory is relevant to research but does not prescribe a methodology and its use in research has been problematic. Giddens "intended his theory to be abstract and theoretical, informing the hermeneutic aspects of research rather than guiding practice.

Giddens wrote that structuration theory "establishes the internal logical coherence of concepts within a theoretical network (Giddens, 1993)."

Sewell (1992) provided a useful summary that included one of the theory's less specified aspects: the question "Why are structural transformations possible?" He claimed that Giddens' over relied on rules and modified Giddens' argument by re-defining "resources" as the embodiment of cultural representations. He argued that "change arises from the multiplicity of structures, the transposable nature of representations, the unpredictability of resource accumulation, the polysemy of resources and the intersection of structures." Margaret Archer

Archer (1995) objected to the inseparability of structure and agency in structuration theory. She proposed a notion of dualism rather than "duality of structure". She primarily examined structural frameworks and the action within limits allowed by those conditions. She combined realist ontology and called her methodology analytical dualism.

3.18.3.2 Application of the Theory

It should be noted in this piece of work that the structure and agency theory work in so many ways in the process of examining local leaders' accountability practice in social and public service delivery. For example, Tosi, Brownlee, Silva & Katz (2003) citing Giddens (1993) explain that structure and agency theory can be applicable is evaluating accountability performance of agents in the public and social structures. The stress that local leader as agents of social development they play an important role in the social structures using the best memory traces. The Memory traces are therefore the mean through which social actions are carried out.

On the other hand, Cornforth (2003) contends that one of the most important contributions of structuration theory in public and social accountability is based on the idea that both structure and agency can promote effective interaction in the provision of public services. This means that the perception of the agent (local leader) against the delivery of public service should be institutionalized and routinized in his social actions and decisions he is account for.

In spite of the controversies, most sociological theories can be located in the category that emphasizes complementary of both philosophies. The World Bank (2005) on the accountability framework recognizes the interaction between social structure and agency, but it is helpful to recognize that humans influence society and are at the same time influenced by society. Germov (2009) argues that although in countless ways our social environment shapes our actions and thoughts, humans have the capacity to think and act to change the society into which they are born. Besides, the current study contributes greatly to the existing theory by expanding our understanding of how the structure and agency can work in political accountability environment. The findings of this study illuminate fundamental concepts found at the participants level of this study and this is the only way of testing and authenticating a theory. With this study, the structure and agency theory has provided a theoretical foundation in understanding key obstacles hinder implementation of accountability at local level. This successful utilization of this theory not only address the question associated to this theory but also has assisted to enrich the theory itself in terms of new theorization perspective in the local accountability structures.

3.9 Conceptual Framework

In this conceptual framework, the study determined to summarize the key concepts in order to bring out the contribution made by the current research. The current conceptual framework, attempted to link the major parts of the study to all aspects of methodological and theoretical inquiry, in particular, the conceptual framework formed an analytical trajectory towards understanding local leaders' perception of accountability, their accountability implementation perception in the local community as well as the factors hinder implementation of accountability in service delivery. Hoffman, (2006) indicate that local leaders are the key implementers of accountability policy practice in service delivery. Thus, the outcome of their accountability practice in governance process is always felt by citizens at the local level (Killian, 2017).

Additionally, it is at the local level whereby accountability actions and decision always take place, the reason is that, the local governments authorities themselves are nearby the local citizens and local stakeholders, therefore the local leaders in this particular scenario are supposed to demonstrate effective accountable behavior towards service delivery. Thus, as it has been illustrated in the conceptual framework, as the case study, the local leaders are the main input in the process of understanding, analyzing, and interpreting the notion accountability in their daily political activities. Furthermore, if local leaders understood well the accountability notion, definitely, the output of their perception is anticipated to enhance accountability practice in service delivery. Therefore, with this conceptual understanding, local leadership remains to be extremely significant domain in local accountability practices.

Likewise, the central focus of this study is based on understanding the effect that perception has on accountability practice in service delivery. Thus, the conceptual frame work is here presented to help the reader of this thesis to easily understand how key issues in this study have been theoretically and methodically interlinked to produce the analytical empirical findings that can be used to draw conclusion and some recommendation based on this study. Moreover, as the theoretical framework functions as a lens for this study to frame the discussion and inquiry, the conceptual framework, provides a well demarcated structure from which a framework of concepts, notions, ideas, assumptions, theories and philosophy grow in such a way as to support and inform the current research.

Therefore, the better epistemological understanding of key variables addressed in the conceptual framework, guarantee future utilization of the same or modified conceptual framework for better understanding of other related issues remained untouched with this particular research subject matter.

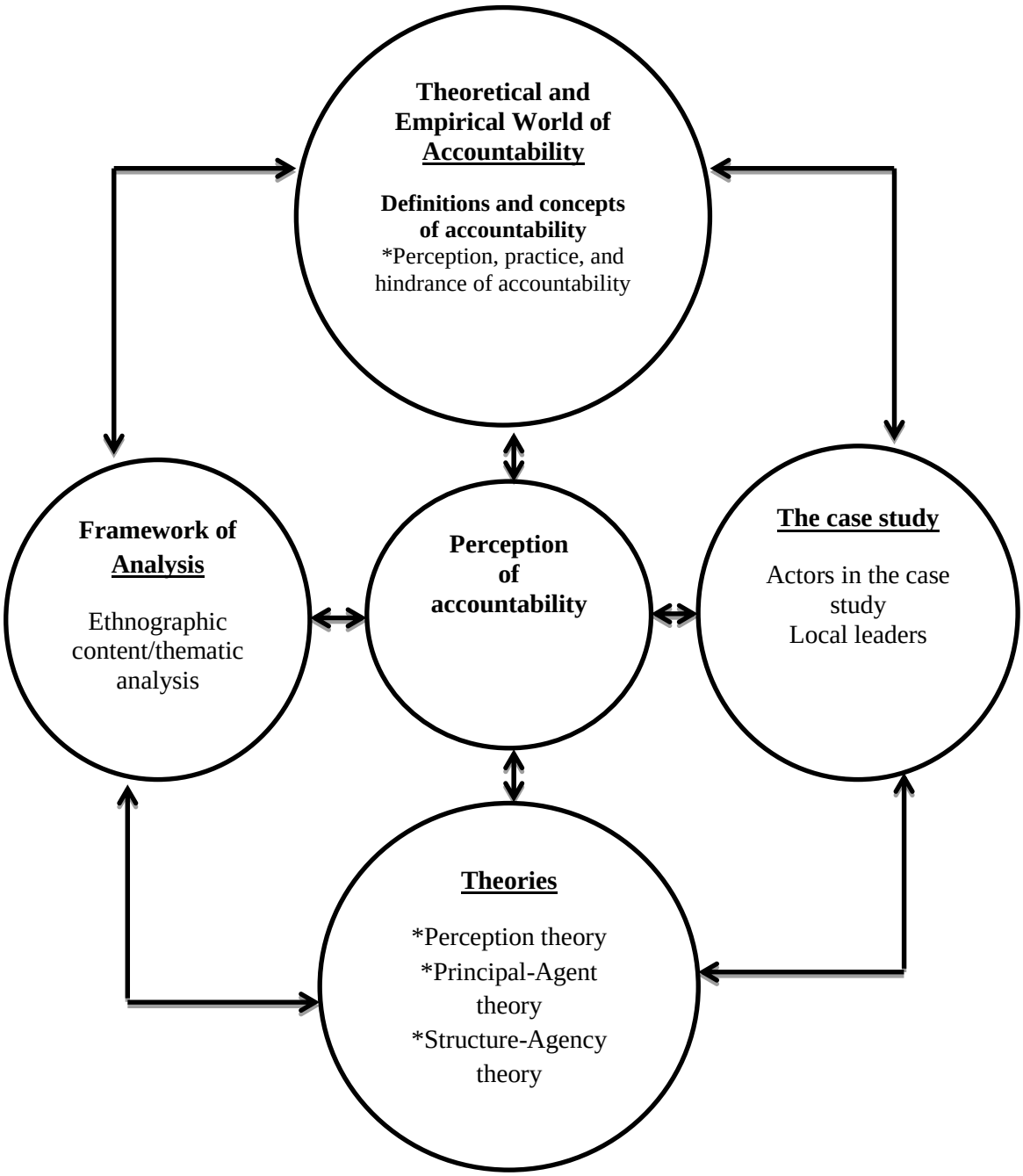


Figure 3.1: The Perception of Accountability Conceptual Framework
Source: Adapted from Lisa et al (2016)

Figure 3.1 demonstrates entire process of accountability perception by local leaders as the main input for a process of perception; the five interlinked diagrams briefly summarize the key theoretical and methodological interrelation in the development of understanding how perception of accountability can be easily understood. For instance, the diagram on top,

demonstrate how theoretical and empirical findings have been used in understanding accountability. Additionally, the diagram in the bottom inform about theories used to build the foundation of this study. And on the right side, the diagram briefly illustrated the case study and who are the key participants of the study. Besides, on left side demonstrate the philosophical analysis used in the study and the middle diagram presents the central theme of this particular study. Thus, it is more elaborative conceptual framework intended to summarize the way key issues in this research interrelated and interlinked.

3.10 Conclusion

Basing on what have been expounded from different scholars on definition concepts of accountability, accountability attributes, types, interconnection of accountability, dimensions of accountability and trends of accountability worldwide, in Africa and in Tanzania, and the theoretical frame work, and conceptual framework, the present study intensifies and enrich the theoretical part of the current existing literature. The theoretical contribution made by other scholars through their related previous studies, utilized to expand the theoretical part of the current research in relation to perception of accountability in local government. The notion of accountability has been conceptualized and defined to suit the current accountability trends of the phenomenology researched by this qualitative research. Indeed, at the global level, it has been observed that there is no precise definition of accountability and there are numerous scholarly articles about its meaning (Tetlock, 1985; Frink, & Klimoski 1998; Brinkerhoff, 2001; Mulgan, 2000; Boven, 2005). Yet, the concept is broadened to encompass different forms of accountability including internal and external accountability and personal accountability to conform to professional and society's norms of behavior (Mulgan 2000). For instance, Austin, (2002) indicates that over three past decades there has been a growing and

evolving focus on local government accountability compliance towards good governance in the world. Thus, developed countries and developing countries are looking for leadership in respect of accountability matters that will guarantee people efficient and effective service delivery.

Moreover, there are number of statutory accountability processes in place relating to local governments leadership around the world. The statutory provisions are driven by changes in society's attitude to what is expected of government and non-government organizations, politically elected representative members and employees. This and many more initiatives tend to promote and demonstrate that accountability is the compulsory obligation to making possible good governance (Austin, 2002). In terms of improving accountability, Perrault, Herbertson & Lynch, (2006) specify that accountability practice can be improved in local government through extensive pieces of training on how to perform it. In recent years, Western Australia, America, Asia and some parts of Europe have introduced pieces of training for local leaders and citizens in order to help them understand better accountability dynamics. Perrault et al (2006) conclude that there is a strong case to improve the current local government accountability framework, including providing the account holders with authority to scrutinize local government performance so as to improve transparency and make it easier to access key information from the accounter. Thus, the theoretical and methodological findings of the present study, attempted to verify most of fundament epistemology and ontology that has been expounded in the previous studies, meanwhile expanding some theoretical concepts that can be utilized further in study other dynamics related to this research subject matter. Thus, having a comprehensive knowledge of how accountability perception works, it shapes the focus of our understanding and explaining this elusive concept.

CHAPTER 4

CASE STUDY OF DAR ES SALAAM CITY COUNCIL

4.1 Introduction to Dar es Salaam

Dar es Salaam is the largest city of Tanzania and one of the largest cities in Eastern Africa by population, as well as a regionally important economic centre. Currently, it has about 5.6 million people. The city is located at 6°48' South, 39°17' East (6.8000, 39.2833), on a natural harbour on the eastern coast of Africa, with sandy beaches in some areas. Administratively, Dar es Salaam is an administrative Region composed of a coordinating Dar es Salaam City Council (DCC) and three municipalities, namely: Kinondoni (KMC) to the north, Ilala (IMC) in the centre of the region, and Temeke (TMC) to the south. Also, the city has wards, which are divided into smaller units called sub-ward. The sub-wards are the smallest local administrative unit in the city of which have elected and some appointed leadership.

The three Municipal Councils are responsible for the provision of basic social services that at present include: waste management and cleanliness; district roads; primary education and part of secondary education especially where the community is involved; primary health care; monitoring trade and economic development activities (especially informal sector development and management, cooperatives, agriculture and livestock development, forestry, and fisheries); recreational parks; and urban planning. Additionally, economically, Dar es Salaam city council (DCC) accounts for 83 percent of the national government domestic revenues in Tanzania (70 percent of all taxes), collects 33 percent of all own-source revenues by Local Government Authorities in the country, and produces

about 40 percent of the national GDP and is home to a growing and active informal sector, and about half of the country's manufacturing employment is obtained in the city (Kessy, 2013; Mbufu, 2013). Dar es Salaam city council is the gateway for the landlocked countries of Malawi, Zambia, Burundi, Rwanda and Uganda as well as large parts of the Eastern Democratic Republic of Congo depends on the port of Dar es Salaam for their import and export requirements. This makes the city of strategically important not just for Tanzania but for large parts of Sub-Saharan Africa as well (Ncube, Roberts & Vilakazi, 2015)



Figure 4.1: Administrative Map of Dar es Salaam Region
Source: http://www. Dar es Salaam region Google map.com, retrieved on 2nd Nov, 2018.

4.2 Structure of the Dar es Salaam City Council

The structure of Dar es Salaam local authority is based on (Urban Authorities) "Act No.8 of 1982 is an Act which provides for the establishment of local government authorities in urban areas. Section 5 of the Act empowers the minister for local government to establish the urban authority or authorities in any area of Tanzania mainland. The same

section 5 of the Act establishes different kinds of urban authorities; namely City Councils, Municipal Councils, Town Councils, Ward Development Committees and Sub-wards (Urban authority Act, 1982).

4.2.1 Sub-Wards

In Dar es Salaam city authority, the sub-word is the lowest level of local government in urban authorities. It is the only governance structure that is extremely dependent by the local citizen in the provision of public service, and it is accountable to that respective local community as well as the ward level. However, during the study it was observed that there was a challenge of who is accountable to whom, as politically elected local leaders perceived themselves being superior to public appointed sub ward executive officer. Therefore, there was challenge of power and authority between these two entities on horizontal accountability matter (Hussain & Moriarty, 2018). Additionally, during this study, it was observed that every sub-ward had a committee of not more than six members politically elected from amongst the residents of the sub-award. The sub-ward is an electorate area for the election of Sub-award Chairpersons and their local committee members. On the other hand, the Sub-award has executive or legislative powers (Sutton & Olomi, 2012). The function of Sub-wards comprises the following:

a. It is a warden of all accounting matters and it is accountable to both Citizen and the Ward development committee;
b. It is a unit that offers an opportunity for mobilizing community participation in sub-ward developmental activities;
c. It supervises and controls safety and security matters so as to ensure the welfare and wellbeing of Sub-award residents;

d. It is the custodian of the street cleanliness, this include organization of garbage collection and dumping;
e. Plays an important role in the promotion of Education, healthy and child security;
f. According to the city standing orders, the Sub-award has an obligatory role of collecting local revenues and it is accountable to Sub-award general assembly meeting;
g. It is also the custodian of disaster management and environment-related activities in the Sub-award.

4.2.2 The Ward

During this study, it was observed that above the Sub-wards there was the Ward level. According local government act of 1982, the ward level is responsible and accountable for provision of public service at this level. However, during the study it was found that there in some of wards there was accountability disagreements between the councilor and the ward executive officer who is the public appointee. Some lack of accountability at ward level was a result of this state of affair between the appointed official and politically elected politicians (Maluka, Kamuzora, SanSebastián, Byskov, Ndawi, Olsen, & Hurtig, 2011). On the other hand, in Dar es Salaam local authority, the Ward level is the electoral area for the election of councilors representing the ward in the council. There is no elected council at the ward level. Instead, each ward has a Ward development committee (Warioba, 2009). The (WDC) comprises the following members:

a. A councilor representing the ward in the urban council which is the chairperson of the committee;
b. The politically elected chairpersons of all sub-wards within the ward;

c. The member of parliament who represents the constituency which is within the ward; and is also a resident of that ward; and
d. The invited members from non-government organizations and other civic organization involved in the promotion and development of the ward.

However, it was observed that the invited members of the ward do not have voting power in the (WDC) but they can express their opinions regarding the tabled matters. The Ward Development Committee (WDC) has different functions including:

a. Promotion, establishment, and development of cooperative enterprises and activities within the ward;
b. Introduction and formulation of any task, venture or enterprise designed to ensure the welfare and wellbeing of ward residents;
c. Supervision and coordination of the implementation of council projects and programmes;
d. Planning and coordination of activities as well as rendering assistance and advice to the residents of the ward engaged in any activity or industry of any kind;
e. Formulation and submission of proposals for the making of by-laws in relation to the affairs of the ward to the urban authority;
f. Monitoring revenue collection;
g. Initiation and promotion of participatory development in the ward;
h. Supervision of all funds established and entrusted in the ward;
i. Disaster management and environment-related activities; and
j. Promotion of gender issues within the ward.

In the course of this study, councilors were approached as study participants due to their direct duties and responsibility to the local community.

4.2.3 Municipal Council

The municipal councils are other types of local authorities within urban areas. In the course of this study, it was observed that Dar es Salaam city council had three well-established Municipal councils. Similarly, the Municipal level is the composition of all Sub-wards and Wards. These municipal authorities have the same functions and powers within their jurisdiction. Nevertheless, during the study it was discovered that politically elected local leader at this level were not accountable to the city council rather were directly accountable to the responsible minister and their municipal council community. Moreover, like other lower levels, there was also a challenge of horizontal accountability between the Mayor, councilors and the public appointed executive director and heads of departments. This nature of accountability friction between the two groups, to some extent appeared to have a direct impact on service provision in the Dar es Salaam city council. Therefore, the Dar es Salaam municipal councils have their political and public leadership that comprised of:

a. One member elected from each of the wards within the municipality;
b. A member of parliament representing the constituency within which the municipality is situated;
c. A Member of Parliament residing in the area of the council which is appointed by the President;

d. Women members who are declared by the electoral authority after being proposed by political parties represented in the municipal council. Their numbers may not exceed one-quarter of the council; and
e. Three members appointed by the minister from among the residents of the municipality.

4.2.3.1 Powers and Functions of Municipal

In Dar es Salaam city council, this level of councils has the same powers and functions within their jurisdictions. Each municipal Council provides the following services, and it is directly accountable to the responsible Minister for local authorities:

a. The Municipal Council is accountable for revenue collection and its uses;
b. The Municipal Council stands as in charge of the delivery of health services;
c. The Municipal Council is accountable for the provision of primary education;
d. The Municipal Council is in charge of sanitary and solid waste management;
e. The Municipal Council is in authority for control of infrastructure including local roads;
f. The Municipal Council is accountable for the control and management of natural resources;
g. The Municipal Council is responsible for the promotion of trade within its area; and
h. The Municipal is responsible for the promotion of the development of the informal sector.

Apart from the above-mentioned functions, in the Dar es Salaam city council, it was observed that Ilala has the highest concentration of commercial activities since the area covers the core city and central business district (CBD). Many of Tanzania's banks,

commercial and administrative offices are located here. Therefore, the local government has a significant role to play in making sure that this party in the city is well serviced (Kiunsi, 2013).

Furthermore, Kinondoni Municipality has the largest population among the three municipalities, this is where the majority of Dar es Salaam higher, and middle-income population resides. This is reflected in higher traffic volumes, the higher amount of solid waste generated and intensive socio-economic activities. Kinondoni also collects more revenues than the other Dar s Salaam Local Authorities (DLAs) (Solomon, Oosterveer & Spaargaren, 2010).

And on the hand, Temeke Municipality includes the city harbor and the largest portion of open undeveloped land among the three municipalities with a very high potential for future development. While this municipality is adjacent to the other two, it is separated by the harbor inlet without a connecting bridge to the central business district. With connections having to use a ferry, this municipality has a remarkably low density of physical development and population (Fairhurst, Rowswell & Nhleko, 2012). Therefore, it was observed that the three Municipality authorities had the power to make by-laws applicable within their localities. The purpose of the by-laws is to facilitate their functions within the local community.

4.2.4 City Council

As it has been explained in the previous section, this study was conducted in Dar es Salaam city council. The Dar es Salaam city is the largest in urban local authorities in Tanzania. The establishment of the city council was made by order of the British regime during the colonization era (Brennan, 2012). However, recently, it has been decided by the

government that the minimum requirement for an urban authority to qualify as a city is having a population of over 612,000 permanent residents. Thus, the Dar es Salaam city council qualifies to be the city council since it has more than 5 million permanent residents now. The political accountability of the Dar es Salaam city council is bit complex from the subward level to the city level. It has not been clear who is accountable to who vertically and horizontally, as politically elected local leaders and public appointed officials appear to have powers and authority hostility amongst themselves (Bratton, 2012). It is therefore significant to understand that accountability relationship between the politically elected councilors and the appointed official has direct impact in the chain of service provision in Dar es Salaam city council. Furthermore, the Dar es Salaam City Council consists of three municipalities namely; Ilala Municipal Council, Temeke Municipal Council, and Kinondoni Municipal Council. The Dar es Salaam city council has the responsibility of co-coordinating the functions of the other local Municipality authorities within its jurisdiction (Brennan, 2012; PO-RALG, 2017).

4.3 The Leadership Structure of the Dar es Salaam City Council

The city council is comprised of:

a. A mayor elected by the councilors of the urban authorities within the area of the city council from among themselves;
b. A deputy mayor elected from among the councilors themselves;
c. Every constituency member of Parliament who resides in the City;
d. A member of Parliament residing in the city who is appointed by the president;
e. Three councilors from each of the urban authorities (one of whom shall be a woman)

f. The mayor of each urban authority within the city council; and

g. The City Director.

Similar to other local authorities, all members of the city council have the power to participate in the functions of the council. The city director acts as a secretary of the council but has no voting power (Smiley, 2010; PO-RALG, 2017).

4.3.1 Functions and Powers of the City Council

It was observed that the Dar es Salaam local authority coordinates the powers and functions of all authorities that are within its area of jurisdiction. The foremost function of the Dar es Salaam local authority is to backup and facilitate the functions, and performance of the urban Municipalities authorities that are within the city. Additionally, the Dar es Salaam city council is empowered to ensure that proper cooperation exists between the local government authorities within its jurisdiction. And it is directly accountable to the President's office for Regional Administrative and Local Authorities.

4.3.2 Challenges Facing Service Provision in Dar es Salaam City Council

In the course of this study, it was observed that the City of Dar es Salaam faces a number of challenges for the provision of public services, including firstly, most of the city roads lack basic services; more than 70 per cent of the city's population lives in unplanned settlements which lack accessed roads and street lights, pathways, poor drainage system, and poor solid waste collection systems. Such settlements occupy about 35 per cent of the total developed land area of the city and are continuing to grow (Penrose, de Castro, Werema & Ryan, 2010). Secondary, traffic congestion, severe congestion is no longer confined to peak hours (7:00-9:00 am and 16:30-19:30 pm) and is now a daylong experience on most arterial roads. A lack of roads and connections between existing roads

coupled with an ever-increasing number of vehicles adds to the deteriorating traffic congestion problems (Kiunsi, 2013). Third, flooding is common; insufficient surface water drainage systems, lack of maintenance coupled with unplanned and ad hoc construction activities result in severe flooding which increases public health risks and poses a recurring danger to the existing already limited road and other network systems like underground communications cables and water supply pipes (Sakijege, Lupala & Sheuya, 2012). Fourth, solid waste management is an increasing problem; increased volumes of solid waste generation and a lack of effective collection systems are creating environmental health stresses. Only about 40 per cent of the solid waste generated is actually collected and transported to dump sites (Kirama & Mayo, 2016).

Sixth, rapid and continued growth of the informal sector; the Dar es Salaam city council is facing an increasing number of youth who trade and sell along highly congested roads and unsafe areas. This has been the biggest challenge to the City local authority in managing revenue as well as the City cleanliness (Mramba, Apiola, Sutinen, Haule, Kolmar & Msami, 2015). Seventh, many households in Dar es Salaam city council have water access on paper, but in reality are forced to obtain water from a variety of sources, including some that are contaminated with salt or sewerage, and spend a significant portion of their incomes on this water. The inadequacies in water provision can be attributed in part to the colonial era, but a lack of accountability or improvement to water infrastructure since independence is also to blame (Smiley, 2013). Last but not least, enormous human population growth; there is the massive migration of people from rural to urban areas of the DLAs which seems to overwhelm the human, institutional and financial capacity for urban management (Castro, Kanamori, Kannady, Mkude, Killeen & Fillinger, 2010;

Pastory, 2017; Worrall, Colenbrander, Palmer, Makene, Mushi, Mwijage & Godfrey, 2017).

4.4 Dar es Salaam Administrative Structure

Dar es Salaam has a unique form of local government in Tanzania in that it has three municipalities and a city council which co-ordinates the activities of the three municipalities and deals with crosscutting issues. The municipalities do not report to the DCC but rather directly to the Minister of State responsible for local government within PO-RALG as illustrated in the figure below (PO-RALG, 2016).

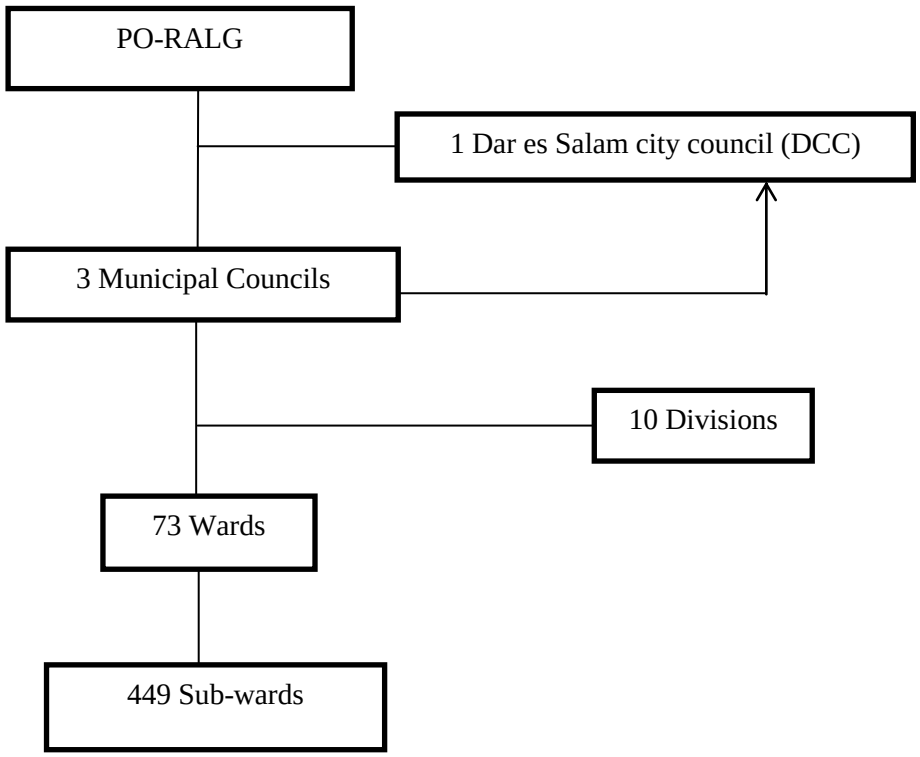


Figure 4.2: Structure of Local Government Authorities in Dar es Salaam
Source: Dar es Salaam city council administrative structure, 2018.

Table 4.1: Local Leaders Representation in Dar es Salaam City Council

Municipality	Ward	Sub-ward Leaders	Councilors
Ilala	22	103	33
Kinondoni	27	171	41
Temeke	24	175	34
Total	73	449	108

Source: Dar es Salaam City Council, 2018.

There are 73 elected councilors. Each municipality has its own Mayor who is elected for 5 years and a deputy mayor who is elected annually. The Dar es Salaam City Council has 22 councilors who come from the three municipalities. They elect a mayor (with the 5-year term) and a deputy mayor (with the 1-year term). Apart from the politically elected representative, the city council is headed by the City Director who is (the Chief Executive Officer of a local government authority) together with Heads of Department and key professionals (engineers, land officers, planners, etc.) are appointed, and can be transferred any time, by the central government. Each Council has a number of Departments. The performance of officials is overseen by councilors through the full Council meeting that meets once every 3 months and is open to the public, and through standing committees (Venugopal & Yilmaz, 2010).

The law requires every municipal authority to establish three to six standing committees. Ilala, Kinondoni, and Temeke each have standing committees for Finance and Administration; Economic Affairs, Health and Education; and Urban Planning and Environment. Recently, all local authorities have been required by the government to institute a separate standing committee for HIV/AIDS. There is also a subcommittee for Ethics and Land Allocation, a Tender Board, and a Liquor Licensing Board. The standing committees of the DCC are Finance, Transport, Works and Fire Rescue, and Health and Solid Waste. Key officials within the LGAs report to more than one superior. They are

appointed and paid by the central government and they may also be answerable and accountable to some sector ministries. In this scenario, accountability at the local level is very complex in Tanzania (Venugopal & Yilmaz, 2010).

4.5 Why case study of Dar es Salaam



Figure 4.3: Central Business District of Dar es Salaam City Council
Source: http://www. Dar es Salaam profile photos/retrieved on 5th Nov, 2018

The specific reasons for selecting the Dar es Salaam city council as the study area were influenced by the following reasons. Firstly, Dar es Salaam city council is the only city in Tanzania with largest composition of local governments authorities compared to other cities. During the study, the city of Dar es Salaam had three municipalities, and five district councils of which were anticipated to portray, and produce unique local multicultural political experience, and profound contribution to the study, because the city by itself is a multicultural city in the sense that it accommodates almost all the people across the country. It is multicultural in the sense that all races from all walks of faith and

political party's affiliation in the country, in particular Dar es Salaam city council, have equal chance to participate in local political leadership. Therefore, its political diversity, and public service declining scenario, it was observed to be the most favorable choice of this research.

Secondly, Dar es Salaam is the largest city in the country and the highly populated city in the country. Basically, the population of Dar es Salaam is almost one third of the entire population of Tanzania. Thus, studying local leaders' perception of accountability in that populated context was seen to be of overriding importance, in the sense that it could produce empirical holistic picture of the phenomenon. Also, with this population, it was reasonably possible to have justifiable representation of participants from all selected districts.



Figure 4.4: Overcrowded Kariakoo Market of Dar es Salaam City Council
Source: Dar es Salaam City Council Photo Gallery.

Thirdly, politically, the Dar es Salaam local authority is under the control of opposition parties whereby the remaining large party of local authorities in the country is under the ruling party (CCM). This means that it's two Municipalities of Ubungo and Ilala dominated by the leadership of opposition party (Chadema) and the Municipality of Kinondoni is under the ruling party (CCM). Therefore, the presence of multiparty politics in Dar es Salaam local authority made the Dar es Salaam city council to be the unique study environment for this study, for the reason that the routine crashes between the two political groups was expected to feature the effect accountability practices. Essentially, during the field study it was observed that these differences in political affiliation appeared to have impact on accountability practice towards service delivery in Dar es Salaam local authorities as local leaders from a certain party, conspired to defend the fellow partisan, essentially, when he or she was required demonstrate accountability on his or her decision or action taken.

Additionally, Dar es Salaam local authority accounts for 83 percent of the national government domestic revenues in Tanzania (70 percent of all taxes), collects 37 percent of all own-source revenues by Local Government Authorities in the country, and produces about 40 percent of the national GDP and is home to a growing and active informal sector (World Bank, 2015). Thus examining accountability perception of local leaders in this city council was seen to be vital, as it has been reported by some media that there some corruption matters regarding public fund across the city authorities.

Likewise, according to recent studies (Killian & Benadetha 2017) argued that the public service delivery in Dar es Salaam local authority are declining due to lack of accountability which triggered Specific challenges include: (i) increased corruption in local service delivery (ii) features of disagreement and disharmony in decision making by local

politicians (iii) strained capacity by the city to effectively manage rapid growth due to shortfalls in financial resources, skilled manpower, and equipment (iv) increasing urban poverty and inequality in local communities, poor infrastructure and unattended flooding and many more. It was, therefore, reasonable to pick Dar es Salaam city council as a case study to undertake this due to its nature of competitive multiparty politics in Tanzania. Likewise, having a study in Dar es Salaam city council, made it easier for the researcher to conduct an in-depth interview with a reasonable number of local leaders as well as conducting effective focus group discussion. The following section below is the detailed information about selected district areas for the present study.

4.5.1 Kigamboni District

Kigamboni district is located in the eastern part of Dar es Salaam city and shares its border with Indian Ocean. Most of the land is now occupied by residential plots and squatter houses. It has two political administrative divisions with an average population. However, recently the area has started developing nice infrastructure, with a few highways and bridges, some social facilities and good housing options. The center of Dar es Salam city is located less than 2 miles away from the town, so a lot of people who live in Kigamboni have some jobs in the city. The area is known for a few really good beaches which are not so crowded during the best vacation times in autumn-spring season. Like other district, the kigamboni district also provides the following services: Council affairs, health, solid waste management, infrastructure including roads, natural resources, trade and informal sector development, urban development, legal issues, education and culture; agriculture and livestock, water, cooperative development, community development, and information and communication technology development. Besides, the entire kigamboni local leadership is dominated by African indigenous compared to other districts which

have multi-ethnicity. Kigamboni wards and subward are dominated by local leaders from the ruling party CCM. Just a few of local leaders are from the opposition wing. The study targeted the Kigamboni ward community, with special focus to the problems caused by the increased demand for accountability in service delivery in local governments. Moreover, in order to be oriented with background data and information and familiarization within the study area, a pilot study was conducted in Kigamboni before the main fieldwork. The aim was to pre-test the trustworthiness and dependability of the questionnaire so as to establish the simplicity, preciseness and the relationship of the questions with regard to the objectives of the research. Hence, the result from the pilot exercise resulted in the modification of some of the items in the questionnaires and was also used to estimate time which was required to interview one respondent.

4.5.2 Ubungo District

Ubungo district is one of the five (5) districts that constitute the city of Dar es Salaam which is the major business city of Tanzania. Administratively, Ubungo district is divided into twenty (14) wards, which in turn are sub divided into sub wards. The district also has 2 electoral constituencies namely: Ubungo and Kibamba. The governing body is the Full Council which comprises 14 Councillors who are elected Ward representatives. The Ubungo district provides the following services: Council affairs, health, solid waste management, infrastructure including roads, natural resources, trade and informal sector development, urban development, legal issues, education and culture; agriculture and livestock, water, cooperative development, community development, and information and communication technology development (PO-RALG, 2017). The purpose for selecting Ubungo district as a study area is based on the fact that, due to uncoordinated

development, the district is extremely poorly served, particularly in the unplanned, old and new planned residential areas, as the quality and quantity of utility services provision do not meet the demand. Many of the social services that were erected in the past do not today seem to be improved nor extended to cater for the ever increasing district population and urban expansion. As a result there are always complaints against accountability of local governance. However, before the commencement of actual field work, the study conducted a pilot study so that to pre-test the data collection tools against trustworthiness and dependability so as to establish the easiness, meticulousness and the relationship of the questions with regard to the objectives of the research (Avizienis, Laprie & Randell, 2001). Hence, the result from the pilot exercise resulted in the modification of some of the items in the questionnaires and was also used to estimate time which was required to interview one respondent.

4.5.3 Temeke District

Temeke is the industrial district of the city, where the manufacturing centers (heavy and light industry) are located. The harbour of Dar es salaam which is the largest in the country as well as in East Africa, is located in east of Temeke. Temeke District is administratively divided into three divisions and 24 wards. During the study it was found that Temeke is the largest concentrated area with low-income residents due to industry. Port officials, military and police officers live there. Moreover, Chang'ombe is one of the only higher income areas in Temeke. It has maintained this status due to occupation by African high colonial officers and some industry owners from the colonial era. Like other district in Dar es Salaam city council, the Temeke district also provides the following services: Council affairs, health, solid waste management, infrastructure including roads,

natural resources, trade and informal sector development, urban development, legal issues, education and culture; agriculture and livestock, water, cooperative development, community development, and information and communication technology development, and sports and games field grounds (PO-RALG, 2018). Additionally, Chang'ombe is the home of the Dar es Salaam University College of Education, the National Stadium and Uhuru Stadium where as the remaining areas of Temeke such as Mbagala and Kijichi are middle to low-income suburbs. Mbagala is the largest suburb in the whole district, and is also considered a slum. The reason for choosing Temeke as a study area is based on the fact that the pilot results indicated that Temeke district was among of the local authority with stiff political competition between the ruling part CCM and CUF. It is in this area whereby issues related to political affiliation in service delivery and patronage politics appeared to affect accountability in service delivery.

4.5.4 Ilala District

Ilala is the administrative district of Dar es Salaam city council with densely population size scattered across 22 wards. It is the centre for both, central government offices and the Dar es Salaam city council. Furthermore, it plays the role of Central Business District whereby all economic activities such Dar es Salaam stock exchange and financial transactions are done. Certainly, it is the transportation hub of the city, as the Julius Nyerere international airports, Central Railway Station and Tazara Railway Station are all within the district boundaries. The reason for selecting of Ilala district is based on the fact that the residential areas are mainly middle to high-income, and some of these are: Kisutu and Upanga which have the highest concentration of Asian communities within Dar es Salaam city, essentially with residents of Indian and Arabian descent. During the study

it was observed that Kariakoo Market is the shopping district of the city which accommodates hundreds of thousand people every day and it had a lot of accountability complaints against local leadership (Lyeme, Mushi & Nkansah-Gyekye, 2017). Services related to shops, bazaars and merchants dot the streets, selling products from foodstuffs to hardware materials. The Kariakoo Market, which is the largest, contains the only underground section of the city. It is the major supply point of the food for entire city. However, on other place of this district such as Tabata, Segerea and Ukonga are located a bit farther west from the city center, and majority of local leaders in these areas are indigenous African with few Asians. It was an interesting area for this study due to the fact that the district has multicultural local leadership, of which it portrayed a new scenario in studying the phenomenon. With these multi-ethnicity features in local governance, it was observed to be there some sorts of patronage politics

4.5.5 Kinondoni District

Administratively, Kinondoni District is broken into four divisions, 27 wards, and sub-wards. Kinondoni is the most populated amongst the districts, with half of the city's population residing within it. It is also home to high-income and low income suburbs. For instance, Masaki, Oysterbay and Ada-estate represent the high-income suburbs located along the central beach. During the Colonial Era, they were the major European suburbs of the city. Now diplomats and expatriates reside in these areas. Oysterbay Beach, also known as Coco Beach, is the only white sandy beach east of Kinondoni. On the other hand, for instance suburbs of Tandale, Mwananyamala-Kisiwani and Kigogo are characterized by poor settlement planning, low quality housing and poor social and public services (Gideon, 2017). The Kinondoni district is charged with the responsibility of delivering services to the people. The council has been depending on various local levies and taxes as its major

sources of revenue. Similar to other districts in Dar es Salaam city council, the Kinondoni district also provides the subsequent services: Council affairs, health, solid waste management, infrastructure including roads, natural resources, trade and informal sector development, urban development, legal issues, education and culture; agriculture and livestock, water, cooperative development, community development, and information and communication technology development, and sports and games field grounds (PO-RALG, 2018). The reason for choosing Kinondoni district among the study area was that, politically, Kinondoni is dominated by Subward local leaders from opposition parties with cultural and ethnic mixture across the local leadership. In regard to this study, Kinondoni was predetermined as a suitable area for this research as it is the district with most political competition at local level with high lack of accountability due to political differences in local councils.

The model below summarizes why Dar es Salaam city council has been selected as a case study for input, process and empirical output of accountability:

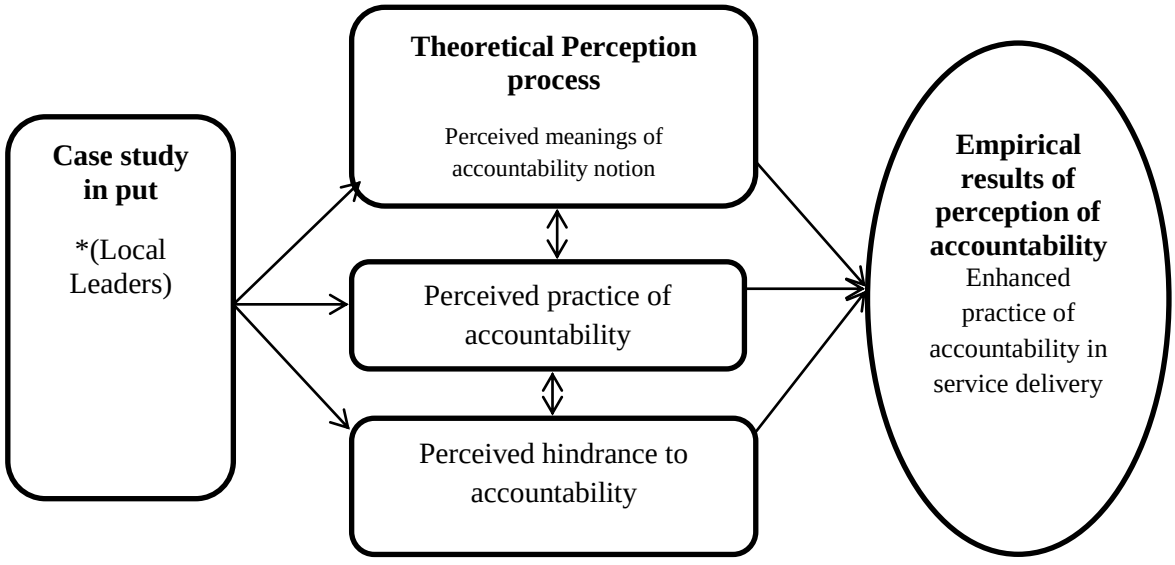


Figure 4.5: Perceptual Model of Accountability
Source: Adapted from Christopher and Schlenker (2005).

CHAPTER 5

METHODOLOGY

5.1 Introduction

The methodology is reflected one of the most significant parts of research and a fundamental step that is taken for completing the investigation effectively since it allows how the outcomes are generated using different approaches systematically and minimizing the ethical issues (Zikmund, Babin, Carr & Griffin, 2013; Creswell & Creswell, 2017). Thus, the current research has also focused on undertaking significant approaches by intending methodology chapter for analyzing the local leaders' perception by using phenomenological perceptual approaches.

This chapter largely provides a key research process and a general and basic study for elaborating the method effectively by highlighting the methods and approaches adopted for analyzing the data, assumption, and techniques with proper justification. As it has been mentioned, earlier that methodology chapter enables researcher (Maxwell, 2012; Eriksson & Kovalainen, 2015) to assess the expected /uncertain ethical issues that might be encountered during the investigation and to take effective action; thereof, ethical consideration has also been explained thoroughly. Generally, the research methodology section of the study has been selected based on the research objectives and questions in associate with the literature.

5.2 Setting of the Study Area

The research setting or location can be perceived as the physical, social, and cultural site in which the researcher conducts the study (Sarantakos, 2012; Marshall, &

Rossman, 2014 Padgett, 2016). In view of this research, the aim of the study is to analyze the local leaders' perception of accountability using phenomenological perceptual approaches with respect to Dar es Salaam city council. Dar es Salaam city council is majority urban authority in Tanzania with its projected population of 5.6 million people. The literacy ration of individuals who are 18 years and above are observed to be 62% including both female and male until 2016 (Kumburu, 2011; Semali & Asino, 2014).



Figure 5.1: Map of Dar es Salaam City Council
Source: http://www.Dar es Salaam City Profile.com/retrieved on 16th November, 2018.

5.2.1 Residents of Dar es Salaam

The residents of Dar es Salaam can be described as those people who permanently live in the local authorities of the Dar es Salaam city council (O'Connor, 2013). Since the study was being conducted in the Dar es Salaam city council, five districts namely; Ubungo, Kinondoni, Ilala, Temeke, and Kigamboni have been selected given that Dar es Salaam city council has three municipalities of Kinondoni, Ilala, and Temeke.

5.3 Research Philosophy

Research philosophy is a belief about the way in which data about a phenomenon should be gathered, analyzed and used (Mkansi & Acheampong, 2012; Saunders, Lewis, Thornhill & Bristow, 2015). At the preliminary stage of conducting research, selection of applicable philosophy is crucial (Leitch, Hill & Harrison, 2010; Mary-Converse, 2012; Creswell & Creswell, 2017). According to diverse researchers, a research philosophy provides a platform on which the whole thesis is developed (Mary-Converse, 2012; Marshall & Rossman, 2014). In other words, this technique identifies the nature of the whole study and provides a way in which data should be collected, used, and analyzed (Patton, 1990; Sapsford & Jupp, 2006). Therefore, analysts or researcher believe in selecting the best philosophical approach according to the context (Sandelowski, 2000; Bachiochi & Weiner, 2002). Presently, there are four fundamental research philosophies such as positivism, pragmatic, realism and interpretivism (Fulkerson, 1979; Morgan, 2007). These are adopted and considered optional philosophies for any kind of subject matter (Johnson & Onwuegbuzie, 2004; Heeks & Bailur, 2007; Creswell & Clark, 2017).

According to various researchers, including (Singh, 2007; Anderson, 2013; Carspecken, 2013) positivism philosophy is mainly used for the quantitative studies, which develop research hypotheses since it assists in testing the hypotheses based on observation as well as experiences of the researcher. By contrast, it is not the effectual philosophy for qualitative studies in which research questions are developed rather than hypotheses (Morehouse & Maykut, 2002; Ponterotto, 2005). Thus, if a study develops research questions, then a pragmatic philosophy is applied extensively, which involves countless views as solution or answer of different research questions using secondary sources of information gathering (Johnson & Christensen, 2008). However, its weakness of not

supporting the first hand (primary) information can be unavoidable since many studies' topics require the need of the first-hand information to reach the results (Anderson & Arsenault, 2005).

Depending on the nature of the research subject, many scholars found that some of the studies require both types of qualitative and quantitative data, which is based on realities and evidently supported by other previous researchers. In the case of such studies, realism philosophy is often adopted, which fortunately provides data from the real world to generate results (Wikgren, 2005 Smart, 2014). Conversely, this philosophy is highly dependent on the exploration of past literature compared to the primary data, which makes the reliability of the results for the present scenario (Reed, 2009). Due to this reason, researchers often find a philosophy that involves both types of data (qualitative and quantitative) equally to generate balanced findings and to conclude the research effectively. This situation favors interpretivism philosophy, which has these advantages of balanced information (Van Meel, 2000).

As a well-thought-out study's topic, nature indicates the need of collecting a balanced data to find the local leaders' perception of accountability in the city council of Dar es Salaam (where primary data is expected to help in integrating new information while secondary data to be supporting evidence of empirical evidence); therefore, interpretivism philosophy has been found a rational choice. Interpretivism research philosophy helps researchers to empirically analyze collected data through qualitative methods (such as interviews, observation or focus group discussion) and later to interpret these primary findings through past studies along with personal knowledge (Schwandt, 2000; Morrow, 2005). Although, it is commonly believed that interpretivism is a complex philosophy since it requires huge time to interpret results and also depends on the

researcher's experience and knowledge to analyze data (Johnson & Onwuegbuzie, 2004; Mackenzie & Knipe, 2006) still it can be an appropriate approach for this research because of covering information on the key perspective of perception in both the past and present.

5.4 Case Study (Research Design)

Yin (1994) defined a case study as "an empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident, and relies on multiple sources of evidence". Additionally, Yin (1994) explained that a case study is a comprehensive research strategy that deals with situations "in which there will be more variables of interest than data points," "relies on multiple sources of evidence, with data needing to be converged in a triangulating fashion," and that "benefits from the prior development of theoretical propositions to guide data collection and analysis". In a similar manner, Creswell (2013) proposed that research is dependent on the best possible selection of effective research design, as it depicts the strategies as well as patterns to accomplish the study. Likewise, a research design cannot be overlooked due to involving the key approach selected to generate results and interpret them in order to achieve objectives (Creswell, 2013). According to the expert and researchers, research designs are of various types used for dissertation depending on its nature (Underwood, Chapman & Connell, 2000). The most significant research designs are known as Archival, Survey, and Case study (Saunders & Tosey 2012; McMillan & Schumacher, 2010).

According to Gilliland & McKemish (2004), archival research design mainly focused on the inclusion of primary data often held in libraries, archives, documents, manuscript, and /or other records. However, it is not used for studies where new

information is needed to find current trends. Therefore, the survey method is often preferred over archives to gather first-hand raw materials with the help of sampling of individual units from the targeted population (Fowler & Floyd, 2013). Still, many studies have diverse requirements, such as novel experiments to discover new/novel models. This kind of need is always observed in the medical investigation, where the experimental research design is selected because it examines the outcomes of experimental with expected findings (Campbell & Stanley, 2015). Conversely, analysts (Saunders & Tosey, 2012) have confirmed that the social science studies that are based on the contemporary phenomenon under the real world examples can be conducted using case study design.

Since the current study has also based on a social science phenomenon in which perception of accountability is required to be understood; thus the case study research design has been expected to be the best- fit approach. Therein, it may help in generating important results by understanding the perception of accountability by local leaders ever since its inception in local government operations in Dar es Salaam city council. As mentioned by Libby, Bloomfield & Nelson (2002) that case study research design is a prime valuation of a single unit to begin key description and draw simplification; thus, it is expected effective in final research to see the situation after the intervention of this study in Dar es Salaam. To formulate the case of Dar es Salaam, numerous peer-reviewed articles and e-books have been selected to be used to gather data that are the most common sources focused on this kind of research strategy.

5.5 Sampling and Sample Size

The sample size is a proportion or subset of a larger group called a population (Fink, 2003). The sample size is important because the decision of understanding the result is a priority for the sake of having the representative coverage of variables in order to comprehend the role of diverse factors. On the other hand, the sample size determines the variation in the participants being considered for the study since these aspects are related to the sample size representing the overall population. The inclusion of the wrong or unfitting sample size could result in impending or invalidating the findings (Browen, 2005).

Apparently, the rationalization and estimation of sample size have substantial value. Though, in qualitative researches several challenges are observed related to conducting and proposing along with publishing the study (Elliott, Fischer & Rennie, 1999). On the contrary, strong resistance is observed between scholars with respect to sample size and qualitative researches, however, given the consensus among many studies the standing of qualitative work has been improved in the last decade although it is still considered as less rigorous by many qualitative researchers (Denzin & Giardina, 2016).

The sample size of the study included 146 participants who were carefully selected from the five selected districts of the Dar es Salaam local authorities. Marshall (1996) advocates that, the selection of participants should be done carefully so that to meet all necessary criteria suits a good qualitative research. Thus, the selection of this sample size was based on the following criteria; Firstly, the participants who were selected were those politically elected as local leaders meanwhile holding local leadership positions during the study. Secondary, those local leaders who have experienced the phenomenon for at least not less than five years; these could have more in-depth information. Thirdly, those

participants who meet the age required, and other qualification like gender and educational background. Fourthly, the selection, also based on relative representation of a population of Dar es Salaam local leadership as a scope of a case study which intended to cover five districts and three municipalities. Fifthly, also the selection considered those local leaders who are residents of the Dar es Salaam local authority. Finally, participants were selected based on their familiarization to the language used in questionnaire of the research. The table below illustrates the distribution of participants:

Table 5.1: Distribution of Participants

Sample size	Kinondoni	Ilala	Ubungo	Temeke	Kigamboni
Focus Group Discussion	22	16	20	20	24
In-depth Interviews	10	10	8	8	8
Total	32	26	28	28	32

Source: Dar es Salaam City Council Study Areas, 2018.

In this research, the participants were selected using the maximum heterogeneous purposive sampling method. The reason in variation in quantity of participants in the table above is based on immensity of each district, availability of participants, political experience, language familiarization, gender, readiness, and consent of participants to participate as well as the predetermined average sample size per each district. The sample size informed by the fact that the research participants are the main social actors in the study and there is a need for an appropriate and in-depth analysis of data, which could be realized with the small number (Silverman, 2010; Talmy, 2010; Robinson, 2014). Comprehensive data treatment and inter-coder agreement may be difficult with the larger sample due to financial constraints and the fact that it is time.

The local leaders within the area were identified based on the comprehensive analyses of the literature, familiarization, and discussion with key informants (Sandelowski, 1995; Brunt & Courtney, 1999; Mason, 2010). From the investigation, it

was found that most of the local leaders are directly working with the local community in the provision of daily public services. Therefore, with the aim of understanding their perception of accountability notion, implementation of accountability, and factors hinder accountability in local authorities, a total of 44 individuals belonged to 5 districts as shown above in Table 5.1 were selected for conducting the in-depth interviews.

Generally, for both the FDGs and IDIs, the total of 146 participants was selected from five districts of the three municipalities of Dar es Salaam city council. Essentially, there was a variation of the number of participants from one group to another, however, the researcher managed to limit the number of participants basing on the recommendation made by interpretivists (Morse, 1994; Creswell, 1998) on FDGs sizes as well as IDIs for the qualitative studies. The selection of participants was based on their working status and experience; also, representation by gender was highly considered. Therefore, each group had an average of eight people in order to manage time and other limited resources. The justification for this matter was based on the fact that different theorists have provided, and recommended the following guidelines for qualitative studies. For the case of ethnography, Morse (1994) suggests approximately 30 - 50 participants. For grounded theory, Morse (1994) has suggested 30 - 50 interviews, while Creswell (1998) suggests only 20 - 30. And for phenomenological studies, Creswell (1998) recommends 5 to 25 and Morse (1994) suggests at least 6 for focus group discussion. Therefore, there is no specific rule when determining an appropriate sample size in qualitative research, what matters is the saturation point. Thus, for the case of this study, sample size was determined by the time allotted, availability resources, intended study objectives and results.

5.6 Sampling Procedures

Sampling is a process or technique of choosing a sub-group from a population to participate in the study; it is the process of selecting a number of individuals for a study in such a way that the individuals selected represent the large group from which they were selected (Ogula, 2005). Sampling technique is the vital aspect of research for the reason that the research participants and data they provide do contribute to a better understanding of issues under study as well as the theoretical framework (Creswell, 2013). In literature, their several sampling strategies exist for qualitative research but commonly used techniques are purposive, snowball and quota sampling (Mack et al., 2005; Saunders at al., 2009; Bryman & Bell, 2011; Robinson, 2014). However, for the purpose of the research, purposive and snowball sampling strategies were used to select a participant.

For the FGDs and IDIs, the sample for qualitative analysis has been selected through the combination of purposive and snowball sampling. The reason for selecting the two non-probabilities sampling methods is that the researcher intended to include possible participants for the representation of the distinct group in each district. The participants were selected based on purposive sampling; this gave them some awareness that was selected regarding their positions in the local authorities in Dar es Salaam city council. On the other hand, those who have been working in local government for at least 5 years were selected. The rationale for having local leaders who have been in local leadership for not less than five years, was based on the fact that these group of local leaders might have adequate information, work experience and exposure to local accountability matters in their areas compared to newly elected local leaders who were close to a time of the study. It first appeared participants were mutually approached to refer other individuals for the purpose of both FGDs and IDIs.

5.7 Social Demographic

Socio-demographic data refers to characteristics include; age, sex, education, migration background and ethnicity, religious affiliation, marital status, household, employment, and income (Gesis, 2018). The characteristics of participants as described below based on the occupation for FGDs participants:

Table 5.2: Occupational Distribution of Focus Group Participants by the District

Study area	Categories of Participants		Number of focus group per district
	Councilors	Subward leaders	
Kinondoni	7	15	3
Ilala	5	11	3
Ubungo	6	14	3
Temeke	6	14	3
Kigamboni	7	17	3
Total of participants	31	71	15

Source: Dar es Salaam City Council Study Areas, 2018.

Table 5.3: Demographic and Social Characteristics of Focus Group Participants

Demographic and Social Characteristic of Focus Group Participants	Kinondoni District	Ilala District	Ubungo District	Temeke District	Kigamboni District
Gender:					
Male	16	11	12	13	17
Female	6	5	8	7	7
Age					
18-35	4	2	6	5	9
36-50	10	12	11	8	11
51-70	8	2	3	7	4
71+	-	-	-	-	-
Education					
Non-schooling	-	-	-	-	-
Primary	19	14	13	18	14
Secondary	3	2	6	1	10
High school	-	-	1	1	-
Diploma	-	-	-	-	-
University degree	-	-	-	-	-

Table 5.3 continued

Political party affiliation					
Partisan	22	16	20	20	24
Non-Partisan	-	-	-	-	-
Occupation					
Trader	2	-	-	6	4
Artisan	-	-	1	-	1
Farmer	2	-	1	-	3
Fishermen	1	-	1	4	6
Driver	1	1	1	3	3
Student	-	-	-	-	-
Government	1	1	0	-	1
Employee	15	14	16	7	6
Entrepreneur					

Source: Dar es Salaam City Council Study Areas, 2018.

Table 5.4: Occupation of In-depth Interview Participants

Occupation	Kinondoni	Ilala	Ubungo	Temeke	Kigamboni
Sub- Ward leaders	5	6	5	4	5
Councilors	5	4	3	4	3
	10	10	8	8	8

Source: Dar es Salaam City Council Study Areas, 2018.

Table 5.5: Demographic and Social Characteristics of In-depth Interview Participants

Demographic and social characteristic of in-depth interview participants	Kinondoni District	Ilala District	Ubungo District	Temeke District	Kigamboni District
Gender:					
Male	6	7	5	4	6
Female	4	3	3	4	2
Age					
18-35	2	1	-	1	-
36-50	8	8	5	6	6
51-70		1	3	1	2
71+					
Education					
Non-schooling	-	-	-	-	-
Primary	8	7	6	5	4
Secondary	2	3	2	3	2
High school	-	-	-	-	1
Diploma	-	-	-	-	-
University degree	-	-	-	-	1

Table 5.5 continued

Political party affiliation					
Partisan	10	10	8	8	8
Non-partisan	-	-	-	-	-

Source: Dar es Salaam City Council Study Areas, 2018.

5.8 Inclusion and Exclusion Criteria

Concerning the participants of the study who are the residents of the Dar es Salaam city council for the inclusion criteria, it was decided to involve every local leader who knows to read and write, and capable of understanding the purpose of the study. However, in any case, there were Non-formal educated participants. Therefore, the level of informal schooling was observed such as understanding common Swahili language which is the official language in Tanzania, as well as an ability to understand the questions asked. Both males and females had been included in this participant group while those belonging to the age range of 18 and above had also been considered. This was equally because the study is based on understanding the perception of local leaders so participants should be educated or non-formal education such as homegrown schooling. The individuals who were included as participants were those who lived in the community for a minimum of 5 years in order to have a better understanding perception of accountability.

5.9 Ethnographic Research Approach

Ethnographic research approach is relating to the scientific description of peoples and cultures with their customs, habits, and mutual differences (Schensul, Schensul & LeCompte, 1999; Gray, 2002; O'reilly, 2004).Since the current research was found qualitative and descriptive in nature, in order to understand and analyze the local leaders' perception of accountability in service delivery, thus, it was substantial to select

appropriate research approach to generate the accurate findings (Blomberg, Giacomi, Mosher & Swenton-Wall, 2017).

The rationale for selecting ethnographic research approach was build a philosophical and ontological foundation that would provide the researcher with broad perspective on how to interact with people in a particular research setting through observation and in-depth questions so as to examine opinions, perceptions, perspectives, understandings, and feelings of those people who have actually experienced or lived the phenomenon or situation of interest (Valle, 1998: Palmer, 1999; Merry, 2002).

In regard to ethnographic research approach, it was essential to select a substantial research approach to generate accurate outcomes (Bryman, 2003; Maxwell, 2012). According to Christensen, Johnson, Turner & Christensen (2011) research approaches work to fulfill the target of researchers from side to side, acquiring the key methods of attaining relevant information. Concentrating on this significance of research approaches, mainly quantitative, qualitative and mixed methods can be applied since they have further sub-approaches (Gentles, Charles, Ploeg & McKibbon, 2015).

In the present research, the nature of the topic suggests the need for a qualitative method to cover all the aspects that provide wide-ranging concepts supported by observational confirmation (Willig, 2013; Silverman, 2015). According to Miles, Huberman & Saldana (2013) a qualitative method is appropriate if the research topic is subjective regarding the perception. Though, there further different sub-approach under the qualitative fields, such as grounded theory, field research, and ethnography (Bryman, 2011; Marshall, & Rossman, 2014). Depending on the nature of the study, ethnographic qualitative approach has been chosen since it originates from the concept of gathering

‘deep’ information into real world experiences of individuals’ perceptions through inductive qualitative methods such as interviews, discussions and participant observation, and representing them from the perspective of the research participant(s) (Lester, 1999).

Indeed, at the same time, the ethnographic phenomenological qualitative approach described both regularities and variations in a complex community of Dar es Salaam city council by carefully listening to what people know. Over time, ethnography research has overlapped with other essentially qualitative approaches including phenomenological, hermeneutics and symbolic interactionism. Thus, this approach could be most suitable for the current research, which had examined the way accountability notion perceived and implemented by local leaders.

5.10 Tools for Data Collection

Data collection tools refer to instruments or devices used to collect the data (Sutton & Austin, 2015). Data collection is reflected as a crucial stage while conducting the thesis, as the results is reliant on the information that is collected (Anyan, 2013; Gray, 2013). Comprehensively, there are two basic methods of collecting data such as primary and secondary approaches (Smith, 2015; Walliman, 2017). The primary data collection method gathers information directly from the participants in either subjective and/or objective form (Rubin & Rubin, 2011). In contrast, secondary methods deal with the previously published or documented information (Johnston, 2017). Since a qualitative phenomenology research approach has been selected, in the study, that creates a multidimensional nature of the study due to this, qualitative information gathering was found effective in this study and therefore, both primary and secondary sources of data were used (Wahyuni, 2012; Lawal,

2013; Bryman & Bell, 2015). Most commonly, the following significant tools under the ethnographic approach have been developed.

5.11 Observation

Observation referred to a method of data gathering in which the researcher observes within a specific field (Petty, Thomson & Stew, 2012). The initial tool discerned for information gathering on the selected topic is the "direct observations". This is because observation enables a researcher to monitor the peoples' activities and set a specific perspective that is helpful in reaching the results (Higgins, Bryant, Villanueva & Kitto, 2013; Corbin, Strauss & Strauss, 2014). Therefore, direct observation of the participants of considered study, permitted to monitor and observe the day-to-day activities that were done and see if they are working with their local community in an acceptable manner or not, and then analyze these activities for setting some tendencies that could be used to make a synopses of outcomes in terms of role and responsibilities of local leaders.

5.12 Focus Group Discussion (FGD)

The concept of focus group discussion is a form of qualitative research in which a group of persons is inquired about their insights, feelings, beliefs, and attitudes towards a service, concept, idea, product, or suggestion (Marshall & Rossman, 2006). In the qualitative research, focus group discussion is very regularly used instrument for data collection among the researchers (Bollinger, Scott, Dvoskin & Kaufman, 2012; Maxwell, 2012; Gray, 2013; Stewart & Shamdasani, 2014). According to the study of Creswell (2013), a qualitative study is imperfect if the data is not collected properly. At the same time, Guest, Namey & Mitchell (2012) maintained the argument of Creswell (2013) by projecting that in order to collect the most appropriate data, it is essential to select the best

instrument in research, such as focus group discussion that habitually supports the empirical or theoretical observation. Depend on these influences of previous researchers, the focus group discussion has chosen as the second significant tool in this research in order to make the study reliable and strengthen the tendencies acquired directly from the participants. The sample size for the focus group discussion (FGD) is 102 for five-selected District of the Dar es Salaam city council.

5.13 In-depth Interview (IDI)

In-depth interviewing is a qualitative research technique that involves conducting intensive individual interviews with a small number of respondents to explore their perspectives on a particular idea, program, or situation (Boyce, 2006). An in-depth interview is among the key methods employed in qualitative research, which facilitates the researcher to collect information in detailed (Creswell, Klassen, Plano Clark & Smith, 2011). Therefore, an in-depth interview (IDI) was another tool used for gathering subjective information from local leaders who were involved in sharing the information that strengthened the empirical findings of the thesis. The motive behind selecting this tool is the importance of in-depth interviews in qualitative research, IDIs helps in gathering unbiased information on the relevant subject (De Vaus, 2013). Likewise, this data collection tool is a personal and unstructured interviews form, which aims to identify the participant's emotions, opinions, and feelings regarding a particular concept (Elmir, Schmied, Jackson & Wilkes, 2011). Furthermore, IDIs is constructive since it offers tractability in terms of the flow of information regarding a research subject, which was essential for the current topic associated with examining the perception of accountability by the local leaders in Dar es Salaam local authority. The in-depth interview consisted open-ended questions that were designed keeping in view the scope as well as objectives of

the study in which participants were free to express and share their internal perception of the subject matter (Jamshed, 2014). The sample size for the in-depth interview is 44 for the five selected districts councils.

5.14 Pilot Study

A pilot study is, “A small-scale test of the methods and procedures to be used on a larger scale study” (Leon, Davis & Kraemer, 2011). The pilot study for this research had been conducted in order to evaluate the questionnaires developed. The researcher aimed to understand if the questionnaires designed for the study answers what it is supposed to answer (the objective and the research questions). In addition, it was conducted to understand if the questionnaire would be understood by the participants, and what would be the average time. The reason for selecting 6 participants for IDI and one focus group discussion with 7 representatives from each district, was based on the fact that, since the study was going to be conducted within five districts, therefore, it was important to have at least one representative participant from each district whose his/her knowledge and information provided could be used to review the following items;

a. First, review of the entire Process by highlighting the practicality of the key stages in the main study (e.g. development of questionnaires, set-ups of IDIs and FGDs, recruitment rate, inclusion and exclusion criteria).

b. Second, resources management: this includes assessing problems with time and other resources that may occur during the main study. (e.g. how much time the main study will take to be completed; whether use of some equipment will be realistic or whether the form(s) of evaluation selected for the main study are as good as possible)

c. Finally, was about management: in the sense of problems with data management and with the team involved in the study (e.g. whether there were problems with collecting all the data needed for future analysis).

Thus, since the responses provided appropriate answers (based on thematic analysis) and were understood by the participants, later on, the questionnaire was used for the completion of the study. The training of the participants was conducted by introducing what FGD are and then explaining taking care of certain things. These focus group involved things such as the inclusion of all participants, the prohibition of opinion-making in the group, interrupting the participants to speak more than others speak or act as leaders leading the conversation towards one point and probing more from those who don't speak much. Additionally, it also involves respecting every participant and not favoring him or her while facilitating the entire process.

5.15 Pre-Field Activities

Pre-field work refers to logistics include those activities that a researcher must carry out before embarking on data collection in the field (Turner, 2010). The pre-field activities for this research included different activities such as the understanding of the demographics, behaviors, attitudes, and traits of the target population along with the participants' contact information, asking for permission from the government authorities, planning a fieldwork budget, recruiting research assistant, buying equipment and stationary. Moreover, the development of the open-ended questionnaire for focused group discussion and interview was ensured. In addition, the translation of the open-ended was also done during the pre-field duration in order to be prepared for the pilot study and actual fieldwork. In addition,

the pre-field activities also included the permission taking the process from Dar es Salaam local authorities and participants in particular.

5.16 Fieldwork

The fieldwork for this study began 22nd of March 2018 and ended September 1, 2018. Field work is a practical work conducted by a researcher in the natural environment, rather than in a laboratory or office, either the process includes observation and data collecting about people, cultures, natural phenomenon or man-made phenomenon (Denzin, & Lincoln, 2011; Van Maanen, 2011). The researcher-initiated the methodology by designing the research aims, objectives and research questions of the study. After the developmental of the fundamentals of the study, the questions for the FGDs and IDIs were designed with the help of the literature. The previous researches have been employed for designing the interview questionnaire. The supervision approved the questionnaire and the questions that were to be asked in the in-depth interviews before data collection.

The researcher in order to conduct the study, begun the collection of data for the study. With an intention to conduct the study, it was necessary that the data be gathered appropriately. For this purpose, the permission was obtained from the participants before data collection. Only after the approval, the in-depth interviews and focus group discussion started. These participants were selected by following the purposive sampling method, as this method allows the researcher initially to contact with others (Ritchie, Lewis, Nicholls & Ormston, 2013). Similarly, Ritchie, Lewis, Nicholls & Ormston (2013) argue that the snowball method is opposed to purposive and snowball sampling method which different participant districts were visited in order to collect data. An approval letter was shown to the respected authority with an aim to demonstrate approval from that particular public

institution. After involving 146 individuals as participants of the study, the next step was to collect the relevant data.

Upon the collection of data from the local authorities, it was ensured that people were informed about the subject and need of the research before the data collection begins. With this respect, five districts in the three municipalities of Dar es Salaam had been selected. These included Kinondoni, Ilala, Temeke, Ubungo, and Kigamboni. These had been selected since they are only districts available in the city of Dar es Salaam and they have been functioning as local authorities. After approval from the local authorities, the arrangement was made regarding conducting data collection. Initially, focus group discussions were conducted before in-depth interviews.

Afterwards, the participants were selected and the day was decided, the in-depth interviews and focus group discussion was conducted. The average of participants was 6 individuals per group in order to restrict the time for minimum or equal to 1 hour and 30 minutes. Primarily, the researcher introduced the purpose of the study and the reason for conducting it. While maintaining rapport with in-depth interview participants and focus group discussion, the collection of data was initiated. Questions that were designed before were asked simultaneously while the responses were recorded. The permission for recoding the responses was taken initially before the data collection initiated. However, in some circumstances, some participants were not ready to be recorded due to the censorship of the central government. Still, they were happy to continue with the data collection exercise when the researcher accepted their condition and assured them that he would be taking notes instead of a recording.

Normally the discussion began with general questions such as the background of local authorities while continued with relevant and specific questions that were designed. The in-depth interviews or focused group discussion, when deviated from the relevant topic were brought back to the track by the researcher, for instance by asking a new question. Shortly, following the completion of the in-depth interviews, the participants were briefed about how they could get informed about the results of the study. The in-depth interviews ended and the third and the final stage began, which was of the data analysis. Subsequent to the analysis of the study the results were finally generated and drafted by the researcher.

5.17 Assumptions

The assumptions are issues and facts that are in existence in a research study such that they affect the relationship from the known existence of other facts (Barongo, 2018). That means assumptions are the ones that enable a researcher to have fundamental principles to carry out given research. The assumption should be an issue in the study that is accepted as true by any researcher who reads a piece of the thesis or dissertation. Thus, assumptions are related to limitations in that, they influence inference that you can draw from a study (Barongo & Nyamwange, 2013).

The key assumptions made in the present research study were:

a. That, all the participants would be answering all the questions asked in in-depth interviews, and focus group discussions are openly based on their experience and knowledge.
b. The participants would be fully aware of all kinds of accountability implementation undertaken by the Dar es Salaam local authority.

c. That the participants would be conscious of all kind of factors hinder the implementation of accountability in their respective job parameters
d. The participants would provide correct, reliable, and relevant information about the accountability perception regarding social and public service delivery.
e. Both genders (male and female) would be involved in the research for participation to know about their perception regarding the accountability concept in local authorities.

5.18 Ethical Consideration

Resnik, Rasmussen & Kissling (2015) defines research ethics as norms for conducting research that distinguishes between acceptable and unacceptable behavior. The study involves qualitative research although both primary and secondary data collection methods for the study, therefore, the ethical considerations for both aspects had been considered. Primarily, considering the inclusion of participants, since their participation was voluntary, their permission and consent were acknowledged by obtaining filled consent forms (Albala, Doyle & Appelbaum, 2010). No intimidation or force was inferred or implicated on the participants and they had full right to leave the research whenever they wanted to keep their will in consideration (Seidman, 2013; Babbie, 2015). The consent form included the detail of the study regarding participants' role during data collection and its analysis (Moore & Savage, 2002) and therefore, their permission was obtained using it.

Despite the fact that the study is purely qualitative, it was ensured that objectivity and integrity are preserved while reporting the results specifically of the focused group discussion and in-depth interviews since qualitative approaches have always been

criticized for their objectivity (Bowen, 2008). This was specifically included to enhance the validity of the research. Furthermore, since the research included literature, it was ensured to credit the authors of the research are given. For this purpose, the researchers included and cited references to all secondary information that has been utilized. In addition, it was ensured that the research is free from plagiarism; therefore, complete paraphrasing was ensured.

In addition, the privacies of the respondents could be subjected to a certain ethical problem, which was protected by undertaking rational decisions. For example, participants could be afraid of leaking of their sensitive (personal) information, which often creates problems in their employment; thus, participants were assured about the unavailability of their sensitive information. In this manner, the confidentiality of the participants was granted by protecting their right to privacy and safety through handling data obtained as the whole. The essential aspect that tends people to participate in a study without any ethical issue is to keep the personal records safe, and for this reason, participants were not an assumption to be forced to share their names and jobs positions by mentioning the names of the institution "if they are uncomfortable".

5.19 Trustworthiness and Dependability (Validity and Reliability)

According to Phelan & Wren (2005) reliability is the degree to which an assessment tool produces stable and consistent results meanwhile Validity refers to how well a test measures what it is purported to measure. In order to ensure reliability and validity in qualitative research, the examination of trustworthiness is crucial. Seale (2004) argues that while establishing good quality study in qualitative research, "trustworthiness of a research report lies at the heart of validity and reliability". When judging or testing

qualitative work (Strauss & Corbin, 1990) suggest that the "usual standards of 'good science' require redefinition in order to fit the realities of qualitative research. Healy & Perry (2000) emphasize that the quality of a study in each paradigm should be judged by its own paradigm's terms. For example, while the terms Reliability and Validity are an essential criterion for quality in quantitative paradigms, in qualitative paradigms the terms trustworthiness and dependability are to be the essential criteria for qualitative work (Lincoln & Guba, 1985).

On the other hand, reliability and validity of a qualitative study are always questioned that can be geared to different issues (Golafshani, 2003) such as credibility, dependability, transferability, and conformability, which all together are called trustworthiness problems (Yilmaz, 2013). In order to improve the reliability, and validity of the current research, trustworthiness has been ensured using different strategies such as member checking, self-checking, content-based evidence, throwback questioning, respondent validation, and data triangulation.

In regard to this study the data collected can be confirmed reliable through the following procedures used to collect data of the current research. First, the data is trustworthy as they have acknowledged the data sources; this means that these data are from original source information that have been identified as selected participants from the five district of the Dar es Salaam city council. Second, there is meticulous record keeping, demonstrating a clear decision trail and ensuring interpretations of data are consistent and transparent throughout the data analysis and presentation. Third, there is a comprehensive established comparison case/seeking out similarities and differences across accounts to ensure different perspectives are represented perfectly. Fourth, the current study, has managed to include rich and thick verbatim descriptions of participants' accounts to

support findings. Fifth, the study endeavored to demonstrate clarity in terms of thought processes during data analysis and subsequent interpretations. Sixth, the current research, largely considered the essence of engaging with other researchers through previous studies to reduce research biasness. Seventh, the present study considered the respondent validation: includes inviting participants to comment on the interview transcript and whether the final themes and concepts created adequately reflect the phenomena being investigated. Last but not least, the study put into consideration the issue of data triangulation whereby different methods and perspectives helped to produce a more comprehensive set of findings.

5.19.1 Credibility

Credibility is the confidence that can be placed in the truth of the research findings. Credibility establishes whether the research findings represent plausible information drawn from the participants' original data and is a correct interpretation of the participants' original views (Lincoln & Guba, 1985). Credibility includes the objective and subjective elements of the believability of a source or message. Credibility has two key elements: trustworthiness and expertise, which both have objective and subjective components (Hilligoss & Rieh, 2008). Credibility confirms the concept of internal consistency, whereby the focused is placed to grasp whether the selected research process/methods measure what is essentially intended and what ways are adapted to convey the message to other people (Rieh & Danielson, 2007; Marshall & Rossman, 2010; Flick, 2014). In order to focus on these factors, credibility has been accomplished by selecting the best qualitative research methods, utilizing peer debriefs for negative case study analysis as well and developing extended engagement with individuals along with constant observations.

5.19.2 Dependability

Dependability is all about the stability of findings over time. Dependability involves participants' evaluation of the findings, interpretation and recommendations of the study such that all are supported by the data as received from participants of the study (Lincoln & Guba, 1985). Dependability is mainly related to the primary challenge that whether the researcher employs appropriate methods in term of carrying out research in an expected duration (Laprie, 1992; Avizienis, Laprie & Randell, 2001). To improve the reliability/trustworthiness of the research, dependability has been achieved through the use of more than one overlapping methods, including the focus group discussion and in-depth interview to generate more reliable information at the least possible period.

5.19.3 Transferability

Transferability is the degree to which the results of qualitative research can be transferred to other contexts or settings with other respondents (Lincoln & Guba, 2000). The researcher facilitates the transferability judgment by a potential user through the thick description (Irene & Albine, 2018). Thus, transferability is the responsibility of the researcher to ensure the effective participation of people or audience by enabling them to generalize the results to her or his own context that can be applied to other setting or studies (Cope, 2014; Lincoln & Guba, 2002; Bryman, 2015). In order to confirm the transferability, adequate information about the researcher and members, need of research context has been provided so that the reader could apply its methods, processes, and context on the forthcoming study.

5.19.4 Confirmability

Confirmability is the degree to which the findings of the research study could be confirmed by other researchers. Confirmability is concerned with establishing that data and interpretations of the findings are not fabrications of the inquirer's imagination, but clearly derived from the data (Lincoln & Guba, 1985; Whittemore, Chase & Mandle, 2001). Conformability indicates the neutrality of a study in terms of unbiased information and findings. For the purpose, triangulation is considered one of the most important techniques that promote the conformability and reduce the effect of investigation bias (Seidman, 2012; Silverman, 2013). For that reason, this technique also has been followed in the current research by integrating different methods, including observation, FGDs and IDIs to reduce the risk of data biasness.

5.20 Field Challenges and How to Overcome

Selth (2010) argues that field challenges are often experienced by the researchers, essentially when investigating intensive and extensive topic such as accountability of a governance system, which attracts some censorship from authorities. Therefore, numerous challenges were encountered during the completion of this study. The primary issue was to familiarize with the local leaders of the Dar es Salaam local authority as they were so much occupied with their routine lives to generate income for their living. Therefore, it was essential to ask them to come on time to the study so that data collection is complete in accordance with the time schedule without any hurdle. In order to assure the participation of people and overcome the uncertain challenge of time, appointments were taken from all the selected participants for the time when data is collected. The problem of taking permission also existed as local leaders had to be briefed their name would not be defamed

and explaining the benefit of the research, the local authorities gave permission for conducting the research.

According to the nature of the research, there was a fear of recording audios and their use in any wrong activity diverted some selected participants of the study. Therefore, all the individuals were informed that the recording is only used to facilitate completion of the data collection on time, while their shared information would be used in written form rather than recording, and in this way, this challenge was overcome. Besides this, continuous work and climate change made it difficult to maintain health matters. It was important to deal with this problem at the right time so that no obstacle is experienced during the investigation timeframe. Thus, matters concerned the health of participants was treated in a respectful manner when it happens so. In addition, to get rid of the language barrier, the questionnaire was familiarized for situations that would require further explanation. Furthermore, for the identified challenge, the research made sure that familiarization with the topic and area of research is made in order to respond to all queries and concern, which assist in reducing the restriction from the government authorities.

5.21 Data Analysis Management

The process of ordering and making sense from large sets of data is referred to as data analysis (Marshall, & Rossman, 2014). Modes of qualitative data analysis usually provide the means to explore and interpret meaningful patterns identified from data collected in a piece of research (Spencer & Ritchie, 2002). Meanings can only be determined following the research aims and objectives and guided by the research question(s). Different scholars have argued that this stage in conducting research particularly in using case study research design is very difficult and challenging (Miles &

Huberman, 1994; Yin, 2015). Various approaches have been suggested in analyzing qualitative research including thematic, discourse, textual, content analysis, all corresponding to the type of data, disciplinary tradition, objectives and philosophical assumptions underpinning that research (Mathews & Ross, 2010). Robson & Hedges (1993) argue that the main trick as to which data analysis method to use lies in the type of research questions to be answered.

Therefore, the analysis is the step that follows data collection, at this stage highlights the results that are revealed by the participants' raw data. Data analysis is also crucial and useful for making sense of the raw data and interpreting it (De Wever, Schellens, Valcke & Van-Keer, 2006; Joffe, 2006). Data analysis is dependent on the methodology of the research although numerous methods are available that are employed for analyzing the data. For example, qualitative data does not use numerical data, therefore, the data analysis methods for qualitative data usually does not necessarily depend on the use of the software. In contrast, quantitative data cannot be analyzed without the use of software such as Excel, SPSS and Stata etc., which is necessary for its analysis and management (Cresswell, 2013; Ryan & Bernard, 2000).

5.21.1 Transcription and Translation

Transcription and translation is the action of providing a written description of spoken words (Quora, 2018). In qualitative research, transcription and translation are conducted of individual or group interviews and generally written verbatim (Muto & Ushida, 2002). The data has been analyzed in a sequence to manage large information systematically. For instance, initially, the data collected through focus group discussion was transcribed in accordance with the research questions and analyzed using thematic

analysis, which provides simple and easy access to the key perception of participants (Silverman, 2015; Gibbs, 2018). The transcription includes writing the recording of the verbatim collected during the FGD and pointing out the pause, gaps, thinking aspect and so on in the written document. Later, when the transcription is completed the material is observed and analyzed to make sense and link with the research question in order to translate its sense.

5.22 Coding and Data Analysis

Coding is known as the process of organizing, sorting, combining the data for themes, ideas and categories and then making similar passage of text with a code label in order that they can easily be retrieved at a later stage for further analysis (Gibbs, 2007; Mason, 2017). Coding is a universally used process of analyzing qualitative data properly (Auerbach & Silverstein, 2003). In this process, a code is developed, which is a qualitative inquiry that uses symbolic signs in the form of a word or short phrase and actively develop and facilitate categories and ultimately analysis the connection (Holton, 2007). However, there several forms of coding, comprising axial coding and selective coding (Mills, Durepos & Wiebe, 2010), yet, the current research used open coding. This is because, an open coding technique is divided into some easy steps; for instance, initially researcher is asked to look for distinct concepts as well as categories in the data in order to form the basic units of analysis (Moghaddam, 2006). In other words, initially, the data is breaking down into different first level and second level concepts or master headings. Later on, the concept or categories are interlinked to form specific themes.

Considering coding process for this study, the data was coded so that to attain possible themes of the data. Following the coding, the initial themes were identified for

analyzing the collected information. Based on the relevant themes, the data and codes were brought together to finalize the themes (Vaismoradi, Jones, Turunen & Snelgrove, 2016). Similarly, for the data that has been obtained through in-depth interviews method was also analyzed through a qualitative methodological approach "thematic analysis", which is according to Boyatzis (1998) observed a tool to provide comprehensive information of the obtained data. In addition, it allows flexibility in research analysis since it is easy to use. It allows analyzing the content of the discussion by highlighting key themes (Braun & Clarke, 2006). The information was used and analyzed by understanding the trend and pattern of the data and responses attained.

5.23 Brief Researcher's Positionality

Fundamentally, as a researcher, I found myself to be a part of the inquiry process about local leaders' perception of accountability in service delivery in Dar es Salaam city council. In principle, the researcher's intellectual thinking dwells at the heart of the inquiry with intent of bringing into light a new knowledge about a certain phenomenon (Sultana, 2007). My positionality as researcher attempts to inform the reader of this particular study on how I as the researcher, carefully engaged my research interests and how my position in the inquiry impacts or limits production of knowledge. However, to stay impartial or unbiased in the research, it is of paramount importance in what establishes reasonable research, as assumed that the external reality is an inseparable part of what we already know from being grounded on our lives and experiences into our inner reality. Billies, Francisco, Krueger & Linville (2010) advocate that there are constantly various personal influences, in one way or another, among the researcher and the researched. This is realistic in my circumstance, as to why I selected the research topic in the first place.

Subjectively, being the resident of Dar es Salaam, as the researcher, I was profoundly conscious with all required research procedures and ethics during my interaction with my research participants and the field research setting in order avoid biasness and any sort of manipulation of information. In most cases I perceived myself as an outsider-insider in the process of facilitating the exposition and clarification of truth about the phenomenon. I have confidence that all subjective lived experience by the local leaders in this particular study had crucial influence on the findings of this study, because the basis of knowledge acquired in this study has direct connection with the phenomenon. My role as a researcher was to bring into light the knowledge and understanding about the phenomenon, and strive interpreting, explaining, giving meaning the perceptions, views, ideas and opinions as subjectively experienced by local leaders in Dar es Salaam local authorities. Essentially, it was a right time to put away my experiences and intellectual thinking of which would probably deny me the opportunity of awareness, of understanding at a deeper level how these subjective local leader's experience has influenced my study and the community at large. I consider that awareness outside thinking, allows the researcher to come nearby to a reality that might lie further than individual descriptions of the truth.

My understanding of analysis and interpretation of perception of accountability by local leaders in Dar es Salaam has been enriched through participants' responses and experiences with the help of comprehensive reading of philosophical and theoretical works by philosophers and theorists who have the clarity of thoughts to present in words. I have attempted to open myself away from perceptions, away from intellectual thinking, in the expectation of experiencing the world from a depth of unconscious sentiment with the definitive tenacity of perceiving not just my own but other people's interpretations of

reality. Since this study itself is based on perception, as researcher, I attempted to critically undergo a thorough reflection of my reaction to local leaders' perception of accountability by having time of quietness to listen to internal information flow that relays to the experience hoping to disclose to me what assumptions I have brought forward from earlier related experiences.

5.24 Conclusion

The methodology chapter for the considered study has defined the research design, various methods, approaches and tools of data collection to generate results and procedures that have been employed in the existing thesis. At the same time, some other important methods and concepts have also been discussed that were needed to be followed and the dealt significantly, such as pilot study and necessary changes, challenges experienced in the field and management of data for analysis and interpretation of data through effective coding method. Based on the nature of the study, all the research design (case study) and data collection tools (including observation, FGDs and IDIs) have been reliant on the qualitative data, which worth for measuring the social phenomenon such as perception of accountability concept by the Local Leaders in service delivery (Libby, Bloomfield, & Nelson, 2002; Creswell, 2013).

On the contrary, quantitative nature of the study could not be feasible since it involves numeric information (using closed-ended questionnaire), which does not support the theoretical evidence and real-world facts (Saunders & Tosey, 2012; McMillan & Schumacher, 2014). Despite rational process selection, case study-based research design and FGDs and IDIs tools of data collection require significant actions to be undertaken for coding and minimizing the ethical issues to improve validity and reliability of the study.

Therefore, the methodology chapter executes key actions that were followed to overcome the ethical issues and divide the data for formulated three research questions through appropriate open-coding technique. Overall, the combination of FGDs and IDIs were considered equally useful for the existing study in terms of revealing the appropriate results by balancing the weakness of each other. For instance, the use of IDIs generates interesting issues, which the interviewer could freely explore, probe and ask the question for explanation and clarity.

CHAPTER 6

RESULTS AND DISCUSSION

6.1 Introduction

This chapter highlights the results of the data from the observation, focus group discussion (FGD) and In-depth interviews (IDI) that have been conducted in the local authorities of the Dar es Salaam city council in Tanzania with specific reference to the selected districts councils namely; Kinondoni, Ilala, Temeke, Ubungo and Kigamboni. In brief, this chapter presents the findings along with the discussion in three sections. The first presents and discusses results to answer research question one on how local leaders' perceive accountability notion in service delivery. In this section, the discussion is based on the qualitative information gathered using observation, IDIs, and FGDs tools. In contrast, the second part of the chapter deals with the second research question that established to understand how local leaders consider themselves as accountable to the local community, meanwhile, the third one seeks to explore factors that hinder the implementation of accountability in service delivery in Dar es Salaam Local Authorities (DLA).

Considering the idea of Hall et al., (2017) accountability is a fundamental element in all societies and to the organizations that inhabit society. Without accountability, individuals would be able to act without regard to the consequences imposed by others (Mitchell, Hopper, Daniels, Falvy & Ferris, 1998). For that course, if groups and organizations had no accountabilities coordinated activities would be difficult, and organizations would find it challenging to operate efficiently (Frink & Klimoski, 1998). From ancient times, the importance of accountability has been recognized and appreciated

by different classical scholars. For instance, Plato (as cited by Guinier & Smith, 2001) argued, "Without accountability for our actions we would all behave unjustly." It is for this course, performances in government institutions are liable to accountability practices. For instance, in recent times, numerous political and corporate scandals have been linked to failures in accountability (Hall, Ferris, Bowen & Fitzgibbons, 2007).

The importance of accountability not only has consequences to individuals, but also has consequences for all levels of organizational analyses (Frink & Klimoski, 1998; Lerner & Tetlock, 1999). It is a meso-level (Frink et al., 2008) and multi-level constructs (Lerner & Tetlock, 1999). However, this research's findings concentrate on local level accountability. Specifically, on the local leaders' perception and implementation of accountability that has received little research attention: Felt accountability, which is often called simply accountability, refers to an individual's perceptions of his or her own understanding of accountability (Frink & Klimoski, 1998). This research contributes to the accounting literature by providing empirical findings of the comprehensive synopsis of the individual level accountability interpretation and implementation.

Furthermore, the results also highlight the differences and similarities between the past studies that have been carried out and the present. In other words, in this chapter, the findings have been supported by the secondary resources in the literature. Largely, this chapter provides an in-depth considerate of results obtained from the qualitative analysis of the collected data in the context of the perception of accountability by local leaders in Dar es Salaam local authority.

6.2 Local Leaders' Perception of Accountability in Service Delivery

In this section, in-depth interviews and focus group discussion has been used as the key tools to generate field notes and results and to the discussion on how local leaders perceive accountability in service delivery. The actual analyzed results and discussion of these findings, are here presented in relation to the demographic distribution of participants who participated in IDIs and FGDs. Across the demographic data set, the study was slightly was dominated by Subward Male and Female sexual category followed by Male and Female ward Councilors, with age wise ranging between 18 to 50 and above of whom majority were primary school leavers, and politically elected local leaders being their customary political occupation.

Generally, it is recognized that examining the perception of the social actors at the local level is the most effective way of examining accountability performance of local leaders (Hall et al, 2017). This method assists in producing correct information about the individual's felt accountability rather than collecting outcome-related information directly from the local administration. According to perception theory, Hurley (2002) when citing (Gibson, 1966), he advocated that perception theory is an epistemology dealing with the self-inner understanding of facts, meanings, attitude and behavior. This means that the study of accountability through individual local leaders' perception relates closely to what advocated by perception theorists. The utilization of perception theory provides fundamental knowledge on how perception can be studied and analyzed in relation to existing meanings hidden in people's mind through their relative experience.

The use of perception theory is done to link some concepts as utilized in the literature review and how they relate to the questions and objectives as reflected in the

current findings. On the other hand, accountability as a concept is also rationalizing the practicability of the perception theory. This means that, the liaison of perception theory and accountability concept are used to examine the local leaders about their own accountability status and to what magnitude local leaders are performing with the local community to promote the effective and efficient way of delivering services in their respective communities. In this study, understanding the way local leaders perceive accountability notion, certainly, place this study in a better way to address the problem of lack of accountability in Dar es Salaam local authorities.

In other words, the motive behind of understanding the local leaders' perception of accountability is to not only raise awareness among the local authorities' stakeholders but also bring into the light how accountability notion is perceived, interpreted and implemented by the local leaders toward effective service delivery to the local community.

The research discovered that perception and interpretation of accountability by the local leaders had a direct impact in practices and implementation of accountability in service delivery. It was observed that the majority of the local leaders were unable to; thoroughly understand the concept of accountability. The findings of the study revealed that there was a misperception of accountability notion among the local leaders within identified districts in Dar es Salaam city council. In response to the question of how the accountability concept is understood, the majority of participants defined the concept by relating it to different perspectives of which were analyzed as a process of implementing daily activities. Below are some of the quotes used as evidence of what said by various participants.

6.2.1 How Does the Local Leader Perceive Accountability Notion

The findings of the study showed that there was not a common understanding of accountability notion amongst local leaders within the selected councils of Dar es Salaam local authority. After thorough analysis, the findings revealed, "Accountability notion was perceived as a process of implementing daily activities" this is the key theme emerged to be used by majority of participants in expressing their views on accountability notion of whom demographically were politically elected female and local male leaders (Subward and Ward Councilors), in the meantime majority of them were primary school leavers. On response to the question on how local leaders' perceive accountability, most of the local leaders responded that accountability is *"a process of implement daily activities"* though there were other synonymous terms used such as procedure, operation, actions, activity, business, and task. On the other hand, regardless of misconception, there was a slight difference in experience, and understanding of the accountability notion between Councilors and Sub-ward local leader. Majority of the Sub-ward local leaders appeared to have more self-contradictory understanding compared to Councilors. This was observed in the conversation between the two groups. Below are some of the quotes as presented by the participants. The Female Sub-ward local leader in Kinondoni district, when asked to define accountability she responded in FGD that:

> *"In my knowledge, I perceive accountability as a process of fulfilling daily activities. This includes attending all visitors who visit my local office, and sometimes providing some instructions to my subordinates to supervise our local community projects. This is how I perceive accountability."* (XXL-Sub-ward Female local leader, Kinondoni).

Another participant in FGD had similar views, however, in his view, also he stressed the importance of accountability in local governments, and thus, he illustrated that:

> *"I also understand accountability as a process of fulfilling responsibilities, simply because accountability is an important tool in facilitating office activities. This*

includes giving attention to the local community." (RAB-Sub-ward Male local leader, Male, Temeke).



Figure 6.1: Focus Group Discussion at Msongola Subward in Temeke District
Source: Dar es Salaam City Council Photo Gallery.

Also, related perception had with the participant in FGD in Ubungo, who stated that:

> *"In my view, accountability is to do each and everything by following a certain process. Therefore, accountability is only a process of doing this."* (GIL-Sub-ward Male local leader, Ubungo).

Across the dataset, it was found that the perception of local leaders about accountability notion it was associated to process of implementing responsibilities. Related, findings are also argued in the previous studies (Philip, 1985; Lerner & Tetlock, 1999; Martin & Kloot, 2001; Babatunde, 2013) that actor in governance system tend to see accountability as a process related to responsibility. For instance, Schedler, Diamond & Plattner (1999) categorically, in their study about power and accountability in new democracies, Africa in particular, they argued that accountability is viewed by actors, as a bureaucratic process in governance system. In most of developing countries in Africa and south Asia, accountability at local level still recognized as an immense challenge to majority

politicians at this level (Crook, Crook & Manor, 1998; Narayan, 2002). Regardless of accountability notion being associated with daily activities, still when the participants probed for a deeper understanding, acknowledged the importance of implementing accountability in their decisions. On asking the same question, in the FGD conducted in Ilala district, participants appeared to use the term process and way of doing things every day. However, this group also seemed to hesitate or being unfamiliar with the concept, as the majority of them related it to "a process or a way" of implementing their daily activities. For instance, a participant from Ilala District, in that particular FGD he illustrated that:

> *"Accountability is the way you do things every day, for instance opening the office and serving people. Everybody has spoken his meaning in this group. I respect each idea raised, but my definition, I think it has covered everything."* (XBO-Sub-ward Male local leader, Ilala).

Another participant also had related view in the FGD conducted in the same group at Ilala, in her knowledge she stated that:

> *"I concur with the previous speaker that accountability is any mean of doing things every day. However, it is important to note that accountability makes things go smoothly"* (PIL-Sub-ward Female local leader, Ilala).

Indeed, being accountability perceived as a way or mean, was just an attempted of participant to illustrate the concept of a process. Since accountability is an elusive concept, the local leaders also struggled to bring into light what exactly fills their understanding of accountability notion. Studies (Lewis, 2007; Othman, Taylor, Sulaiman & Jusoff, 2008; Akbar, 2011; Osman, Bachok, Bakri & Harun, 2014) conducted in Malaysia, Thailand, Indonesia, Bangladesh and many other south Asia countries, demonstrate that accountability concept is perceived in terms of central government resource facilitation to local governments in order to make them accountable to local community. However, still there also an understanding challenge to individual local actors on how effectively

accountability can influence positive attitude in local service delivery. Despite the good example illustrated from the south Asian countries, yet similar or related responses were also acquired in the group discussion conducted in Temeke district. Regardless of the misperception of the accountability notion, the participants in this group, perceived accountability as an important issue in their local leadership, such sentiments also published in the Citizen News Paper of Tanzania on Saturday May 28, 2016. In this particular local newspaper, an analysis was done on how local leaders implement accountability. Majority of local leaders appeared to appreciate a sense of being accountable even though they were not conversant with the term itself. For instance, the participant from Temeke District, in FGD, when probed for a deeper understanding, she categorically said that:

> *"Accountability is referring to procedures of doing things in your work place. This includes, signing in the attendance logbook, working on pending issues such as signing letters, settling office bills, listening to citizens, and giving them answers to their problems. It is a step by step process of handling matters in the local community."* (FIN-Sub-ward Female local leader, Temeke).

Another local community leader from Ubungo District, when asked in FGD to define accountability he stated that:

> *"Accountability is a method of solving the community's problems. In my area I apply accountability to solve issues like security, solid waste management, conflicts among citizens and many more."* (JAR-Sub-ward Male local leader, Ubungo).

In this part, the majority of participants in FGDs believed that accountability was characteristically related to "a process" of implementing daily activities. Therefore, the study reveals that such understanding contradicts some existing knowledge of accountability (Tetlock, 1985; Klimoski & Inks, 1990; Mulgan, 2000; Boven, 2005). This kind of response was also obtained from other participants in the same focus group discussion in Ubungo district when they were probed for a deeper understanding. In

addition, they perceived accountability notion as any process of implementing daily activities. The same perception had with the Sub-ward local leaders in Ubungo District, in FGD, he stated that:

> *"I can define accountability as a process of implementing day to day events; if you know your daily activities and you are devoted to them that means you are accountable. In order to show that I am accountable ask these fellow leaders here, I have always been in my office to take up my duties and demonstrate my commitment to my local authority."* (LIZ-Sub-ward Male local leader, Ubungo).

Similarly, it was found during the data collection that the majority of the Councilors had a similar perception of accountability concept like of those Sub-ward local leaders, though; they added something interesting into their response. This was the term "outcome" of activities. Essentially, it was observed during the study that Councilors were concerned so much with the outcome of their activities, such attitudes also published in the Daily News Paper of Tanzania on Monday November 5, 2018. In this state owned local newspaper, an interview was made against the ward councilor about his accountability opinion; the councilor concluded that accountability is all about to follow up of activity outcome. This concurs with the findings of this study, that misconception of accountability has a direct impact on the course of implementing it. For example, one of the female Councilor from Ilala in FGD described that:

> *"Personally, I think accountability is a process of making sure that the daily activities are fully executed, or it is a process of managing outcomes of those activities properly."* (CCD-Female Councilor, Ilala).

In this study, one of the participants in FGD who was Councilor and a chairperson in one of the council committees shared a similar idea in defining accountability. It was presented by another Male Councilor in Ilala District, in FGD he explained that accountability is all about attending office duties. When probed for a deeper understanding, he said that:

> *"As a member of the city council, I support what has been said by the previous speakers. I am accounted accountable for making sure that my local office is daily open and providing service to the local community."* (BDE-Male Councilor, Ilala).

Another Male councilor from Temeke District, in FGD, had a different interesting opinion about the meaning of accountability, when probed for a deeper understanding he stated that:

> *"Accountability is attending responsibilities and its outcomes, accountability is not only about telling the stories of how money is being used, and why some local development projects are lagging behind; those are the concern of the central government and its bureaucrats in the local authorities."* (KCB-Male Councilor, Temeke).

Another participant from Kigamboni District, when probed for deep understanding he said that:

> *"Everyone here said that, "it is a process," I also support that, accountability is a process of achieving political goals through daily responsibilities. Though it is difficult to implement it, I think you can only implement it when you die and people stop blaming you."* (BBC-Male Councilor, Ubungo).

Another participant from Temeke District, when asked in FGD, She said that:

> *"This saying 'accountability' has been popular after the president sucked the Minister of Interior affairs that appeared in a drunkard mood before the Parliament. The process of removing him in his position went faster. Now I know that accountability is the way of removing the person who abuses public office."* (SRS-Female Councilor, Kigamboni).

This kind of response from participants was also obtained from FGDs in other Districts such as Temeke, and Kinondoni. Councilors also perceived that any process of implementing daily activities could simply mean accountability. In a similar way, the Male Councilor from Temeke district in FGD stated that:

> *"Accountability is just a mere political slogan in our community nowadays. In my opinion, it refers to either a way or a process of making sure that a particular activity is done or the process of implementing activity outcomes."* (EFD-Female Councilor, Temeke).

Another participant said:

> *"Though, I am not pretty much sure, but I can define it that way. What I know, if you are committed, and you know what you are supposed to do every day in your local authority that means accountability."* (DCD-Male Councilor, Ilala).

Another participant in FGD when asked the definition of accountability, he said that:

> *"I am a new Councilor, so I know just a little information about local leadership. However, nowadays, the accountability concept has been spoiled; you find people relating it to the misuse of the fund only. To me, that is the wrong perception of accountability, since accountability is a procedure of dealing with community problems."* (AED-Male Councilor, Kinondoni).

Concerning the responses of participants in IDIs about the definition of accountability notion, it was observed that there was a slight difference in experience and presentation between Councilors and Sub-ward local leader. This difference was a result of occupational experience, as Councilors were supervising a larger part of the ward, such experience is also documented various previous work, such as (Kombe, 2001; Mtani, 2007; Besta, 2017). Thus, they focused their definition to term process of implementing activity and outcomes, while the majority of the Sub-ward local leader focused their definition on the term process of implementing an activity or related daily local service delivery. This can be analyzed as follows. The Sub-ward Female leader in Kinondoni district, when asked in IDI to define accountability she descried that:

> *"It is difficult to define accountability, but I will try. Accountability is a manner of effecting daily activities. I mean, if you are the leader as I am, whatever you are doing in public office, may be regarded as accountability. Anyway, I think I have attempted."* (CCS-Sub-ward Female leader, Kinondoni)

Likewise, related responses were obtained from the participants in other districts such as Temeke, Ubungo and Kigamboni. Mostly, the majority of Sub-ward local leaders in other district used the term process of implementing activities to mean accountability. In a similar manner, such responses were also published in the Sunday News Paper of Tanzania on Monday November 6, 2018. In the local newspaper, the Sub-ward leaders explained

accountability by relating it to the process of implementing activities or duties. In a similar way, the Sub-ward local leader from Ilala district in IDI stated that:

> *"Accountability means a process of fulfilling the daily activities of your office, in the meantime making sure that everybody in your community has a job to do. Personally, I feel accountable by opening my local office and attending my local citizens."* (TFF-Sub-ward Male leader, Ilala).

Another Male Sub-ward leader from Temeke District, in IDI he stated that:

> *"Accountability refers to planned activities of the day. The rest of the shortcomings and complaints you hear in the local authority are just selfishness of the few people who have been craving my position."* (ATM-Sub-ward Male leader, Temeke)

On the other hand, one of the Male Councilor from Kigamboni district who appeared to be well educated among the Councilors interviewed had a slight understanding of the notion accountability. His response in the quote below, reflected in some previous studies (Ake, 1991; Brinkerhoff, 2004; Boven, 2005; De Dreu & Van Knippenberg, 2005; McGee, 2010; Frink et al., 2008; Hall & Ferris, 2011; McGee & Gaventa, 2011). This male Councilor from Ubungo district in IDI stated that:

> *"In my view, I can define accountability as "a process of taking responsibility to report to others, to clarify why these decisions, to explain why these actions, to answer questions about how public activities or resources such fund has been utilized, and to what outcomes."* (MSA-Male Councilor, Ubungo).

Another participant from Kigamboni District, in IDI he stated that:

> *"It is just a procedure of rendering service to the community. I am not an expert in political concepts since I studied economics, but I think accountability concept is difficult to explain or to grasp it at our local level that why you see what is taking place in our local authorities today. Moreover, it has been difficult even to those in higher offices like Ministers, it seems they have misconception too, because there are many financial scandals implicate them, yet they are not ready to resign from public office. I think we need education on this matter."* (YAP-Female Councilor, Kigamboni).

On the other hand, another Female Councilor from Ubungo District in IDI when responding to this question she explained that:

> *"It is my first times to participate in the study like this, therefore, I have never been asked to define accountability. However, through my work experience, I can define accountability as those processes that should be followed in implementing daily activities."* (KNM-Female Councilor, Ubungo).

The state of misperception of accountability notion by local leaders to some extent appeared to be influenced by minimum exposure to knowledge and skills on how accountability is implement. According to Onzima (2013) when illustrating accountability variation across local government in Uganda, he argued that accountability practice at local level is facing a comprehension challenge from local actors. The variation seen in performance across Ugandan local government is associated with many reasons, hence perception being one of those reasons. According to this it can be proved that perception plays an important role in enhancing accountability practice.

6.2.2 Summary of Discussion

Basing on the respondents' responses on accountability notion, as it was found during the focus group discussion (FGDs) and in-depth interview (IDIs) that majority of the local leaders appeared to have a misperception of the notion "accountability". According to the majority of Participants, the notion of accountability was associated with the process of implementing daily activities; this is due to customary working experience in local communities. The reason for associating accountability notion to a process of implementing daily activities, it can be interpreted and summarized as the limited understanding or lack of knowledge of accountability practice. Moreover, across the demographic data set, this can be related to the demographic education background information of informants, whose majority of them were primary school leavers. Based on these responses from the participants, it is apparent that accountability notion remains to be an elusive word, which is the multidimensional and multidiscipline concept to deal with.

It was observed by the researcher during IDIs and FGDs that some of the participants were unable to define accountability notion due to the low level of education as it has been displayed in the demographic distribution of participants. Specifically, this challenge faced those participants who were primary school leavers. Likewise, some of them related accountability notion to a mere political slogan. This way of understanding accountability appeared to be contrary to the perspective of accountability notion as it has been described in Tanzania's accountability guidelines that refer accountability notion to answerability, transparency, participation and controllability (LGRP, 1998; URT, 1998; URT, 2006). In addition, the study summarizes that perception depends heavily on how an individual is exposed to the surrounding environment, this concept is supported by the perception theory as developed by Gibson in the mid of 1960s. Perception theory stresses that we understand better, what other understand when we study their self-inner understanding or meaning of facts, attitude and behavior in their natural setting (Hurley, 2002). Regardless of the misconception of accountability notion, this study has been conducted in a natural local setting where participants used their life and work experience to define accountability notion. Therefore, irrespective of the lack of consensus on the definition and successive practical application of the term, this study embraces that the notion accountability still definable through its implementable elements such as answerability, transparency, participation and sanctions as it has been linked to the improvement of public service delivery.

6.3 To What Extent the Local Leaders Consider Themselves as Accountable To the Local Community

This section discusses how the local leaders consider themselves as accountable to the local community in Dar es Salaam local authorities. This question links with objective

number two of this study. In this particular segment, the study presents the findings from observation, IDIs and FGDs as conducted to both groups of Sub-ward leaders and Councilors in Dar es Salaam local authorities. The reasonable analyzed results and discussion of these findings are here presented in relation to the demographic distribution of participants who participated in IDIs and FGDs. Like the previous section, the demographic data set shows that there was considerably large number of Subward Male and Female sexual category followed by Male and Female ward Councilors, with age wise ranging between 18 to 50 and above of whom majority were primary school leavers, and politically elected local leaders being their customary political occupation.

There were many data obtained, however, when thematically analyzed into themes, five themes emerged to be repeatedly used by participants as key discourses in their responses. These themes emerged from the forty-four in-depth interviews (IDIs) and fifteen-group focus discussion (FGDs) which involved both groups of local leaders, the Sub-ward Leaders and Councilors. The themes which frequently used were about; first, regular office attendance, second, regular provision of public service, third, combating corruption, fourth, community participation and fifth, holding the public meeting. However, according to previous empirical studies (Bolton, 1991; Lawson & Rakner, 2005; Piotrowski & Van Ryzin, 2007; Kuponiyi, 2008; Debrah, 2009; Jones & Stewart 2009; Armstrong, 2011; Vliet, 2011) themes such as regular office attendance, regular provision of public service and meeting holding are perceived as general responsibility in the local leadership. These kinds of responses are substantial evidence that exposes the level of misperception of accountability concept among the local leaders in the local government structure. Moreover, according to structure and agency theory by Giddens (1970s) this focuses on how agents (or individuals) interact with each other in a social structure to perform actions

through rational understanding. It was revealed that the more importance a structure gives to an agency the more importance the social community gave it as well. Thus, implementation of accountability depends on the knowledge about the performance between the local leader and the local structure. The following segment presents some of the themes as having been used in the discussion.

6.3.1 Local Leaders' Accountability Implementation Practices

The findings of the study show there was a little knowledge on how the accountability concept is supposed to be implemented in the local community. The local leaders attempted to utilize their traditional working experience to illustrate how they consider themselves accountable to the local community. Even though, education appeared to be a setback in evaluating and expressing themselves, the local leaders endeavored to demonstrate that they have a certain level of awareness which they were interested in associating it with accountability practice. As it has been portrayed in the demographic and social characteristics of participants, the issue of education background appears to have an impact on their knowledge about accountability implementation practices.

In addition, the researcher devoted his time to observe some of the local leaders through services delivery, and discovered that some local leaders had limited understanding of how accountability practice was supposed to be implemented (O'Brien & Li, 1999; Lomas, 1993; Marcossy, 2013; Mwakagenda, 2013; Katomero, 2017). In addition, the misperception effect of accountability notion meaning in the previous question was also detected in this question through a contradictory argument made by participants when responding to this relevant question. The responses can be analyzed as follows.

The Sub-ward local leader from Kigamboni district, when asked in IDI, to what extent he considers himself accountable to the local community, he stated that:

> *"In fact, I perceive myself accountable to the local community in various ways. These include; opening my local office and attending all the people who need my service. I do not end up there, but also I spend most of my time encouraging my people to participate in a development project in my area."* (DDE-Sub-ward Male leader, Kigamboni).

Another Sub-ward Female leader from Ilala, when asked in IDI, to what extent she considers herself as accountable to the local community, stated that:

> *"I think you saw by yourself when we were passing on the street coming how much my people were greeting and praising me. In fact, it is my second term to be a Sub-ward chairperson, my return in this position was facilitated by the habit of giving them a chance to the community to participate in our local development."* (DAB-Sub-ward Female leader, Ilala).

Another participant in IDI conducted in Temeke had similar ideas as that of the leader from Kigamboni, however, he added something interesting when he evaluated, honored himself of being a hardworking person and not a lazy one at all. He insisted that he has been working for the interest of my community. Across the data set on this particular question, informants used most of their interview time to reflect on how they perceive themselves accountable to the community. Additionally, local accountability analysis published in the Guardian Newspaper of Tanzania on Wednesday February 8, 2017 in that particular local newspaper, it was clearly highlighted that social accountability at the local level in Tanzania still a problem as many of local leaders do not perceive themselves accountable to the local community, but rather perceive themselves accountable to higher authorities in their bureaucracy. Similar culture of accountability, also it has been found in the previous studies conducted in Africa, Asia and Latin America (Crook, Crook & Manor, 1998; Yilmaz, Beris & Serrano-Berthet, 2010; Ribot & Larson, 2013) these studies indicate that there has been a tendency of local governance actors to think they are more

accountable to higher authorities than to their communities. The reason behind is that, they perceive the central government authorities as an immediate authority from which they are supposed to be accountable. The findings from the studies above concur with findings of the current research as it has been highlighted earlier. Moreover, in a very interesting and contradictory manner, this can be seen in the quotes below, as presented by the Sub-ward Male leader, from Temeke district.

> *"I am a hardworking person, and accountable to my authority, I am not lazy at all, and I am working for the interest of my party and community. On top of that I do the anti-corruption campaign to show that I am responsible."* (JJK-Sub-ward Male leader, Temeke).

On the other hand, another participant in IDI conducted in Kinondoni had a self-contradictory description when responding to this question, he said that:

> *"I don't know whether this is accountability or daily job routine, I get confused, because sometimes you serve a person, when she/he is not satisfied, you hear them lamenting that I not accountable meanwhile available in the office."* (CAT-Sub-ward Male leader, Kinondoni).

Another participant in IDI conducted in Ubungo District stated that:

> *"It is difficult to differentiate between the time you are accountable to the community and when you are not accountable. Since these people, outside there, are just waiting for my service, I think the answer is clear."* (FAN-Sub-ward Male leader, Ubungo).

From the response collected during IDIs in Kinondoni, Ilala, Temeke, Ubungo and kigamboni, it was found that there was contradictory information about the manner local leaders consider themselves as accountable to the community. For instance, the response related to office attendance and regular provision of public service delivery was just elements of their mandated daily responsibilities. Related views can be seen in the study by Aarons, Hurlburt & Horwitz (2011), in their study on based practice implementation in the public service sector, they perceive regular office attendance as normal work routine of an

office holder. On the other hand, other responses such as corruption, participation and holding public meeting can be associated with some accountability initiatives (Cornwall & Gaventa, 2001; Devas & Grant, 2003). Furthermore, similar responses were also obtained from (Councilors) participants in IDIs in Temeke, Ilala, Ubungo, Kigamboni and Kinondoni Districts when they were probed for a deeper understanding. In general, they perceived themselves as accountable to the local community through regular office attendance, regular provision of public service, combating corruption, encouraging the community to participate in community development and holding the public meeting. Similar perception had with the Male councilor in Kinondoni District; in IDI, he stated that;

> *"Truly, I know that if you want to be seriously accountable, it is important to open the public office every day, because there are a lot of problems within the community that seek the attention of leaders."* (QZZ-Male Councilor, Kinondoni).

Another local leader from Temeke, when asked in IDI, to what extent he considers himself as accountable to the local community, stated that:

> *"I am from the opposition wing, I try to be accountable by having the public office open every day, however, and there is a lot of embarrassment and interference from the central government, simply because of accountability misunderstanding."* (KDF-Male Councilor, Temeke)

Such contradictory accountability self-assessment are also published in The East African News Paper of Tanzania on Monday November 13, 2017 explains the importance of accountability by showing the interference done by the central government to local government affairs, this means that the issue of accountability stills a problem not only to individual local leaders but also to the central government officials. Tanzania joined the Open Government Partnership (OGP) in 2011 to promote transparency and accountability in government spending, but later on withdrew from the initiative that aims at evaluating

individual and institutional accountability. In a similar manner, another participant in IDI conducted in Ilala had related ideas, she stated that:

> *"I promised a lot to win the election, though my central government doesn't support enough to fulfill the pledges I made during the election. Now pledges are becoming challenges to my position because the community perceives them as corruption during the election."* (GFA-Female Councilor, Ilala).

Another local leader from Ubungo, when he was asked in IDI, to what extent she considers himself as accountable to the local community, stated that:

> *"I have more than 15 years now as the local leader, but what I can faithfully tell you that I have never seen improvement regarding my accountability in this country."* (UDM-Female Councilor, Ubungo).

A closer look at the data implies that in this way, self-accountability consideration and accountability practices still have many challenges. It was observed by the researcher that local community was not happy with some local leaders, simply because every time when citizens visited their local offices for some clarification on various issues taking place in the community, it was observed to be there a cold welcome from some of the local leaders In addition, previous studies (Atkinson, 2007; Mollel, 2010, Marcossy, Urassa & Sinda, 2013) indicate some related responses from the local government level in developing countries. For instance, Atkinson (2007) when studying a situation of local government in South Africa, he observed that the local leaders were so much defensive in their positions as result such state of affairs triggered mass reaction from citizens about accountability of politically elected local leaders. Similar, reaction was found in the study conducted by winters; Karim & Martawardaya (2014) in Indonesia, that city leadership was accused for poor functioning in matters related to accountability. The local leaders were not fully aware of their responsibilities and accountability practices in city service delivery. Regardless of misconception found amongst the participants, some participants strongly

felt that they were accountable to the local community by implementing daily activities such as handling office matters and the provision of services. Similar views were observed by Lovelock & Patterson (2015) in their Australian and Asia-pacific context study, with purpose of attempting understanding about contemporary service responsibilities and how workers they are supposed to handle office matters. Nevertheless, with some existing accountability benchmark such as transparency, some of responses from the participants of this study appear to contradict some relevance of accountability standards and practices. This means that some elements of daily responsibilities were understood as accountability practices. On the other hand, in the related study conducted by (Carlo Bertot, Jaeger & Grimes, 2012) about corruption and the study by (Veljković, Bogdanović-Dinić & Stoimenov, 2014) there were some similar views on accountability perception of local leadership.

Concerning the responses of participants in IDIs, it was found that participants perceived themselves as accountable to the local community through regular office attendance, regular provision of public service, combating corruption, encouraging the community to participate in community development and holding the public meeting. It can be briefly said that, because of misconception, the local leaders were unable to distinguish their daily responsibility from accountability practice. Thus, they believed that implementing such activities means a lot to their accountability practice in the local community. Similar, responses were also obtained through FGDs in various selected District. For instance, the participants from Ubungo District, in FGD she received warm support from his fellow participants when she stated that:

> *"I consider myself accountable because I do open my local office every day and serve my Voters. Another thing, I fight corruption through conducting the public meeting"* (MOM-Sub-ward Male leader, Ubungo).

Another participant in FGD conducted in the same group he stated that I support the previous speaker; however, I want to say that:

> *"If you want to die younger, attempt to show people that you are concerned with their lives. You know, accountability is to know everybody, what is he or she doing. I do not want to die early simply because of finding peoples' matters. I respect them since they elected me."* (OAU-Sub-ward Female leader, Ilala).

Another participant in FGD conducted in Kinondoni District, had the self-contradictory explanation, he used most of his time responding to the question though posing questions too. He seemed to be curious about how it is supposed to be accountable. It appeared he was not interested in being accountable simply because the government does not pay him anything. Such contradictory information had also published in MwanHalisi Newspaper on Tuesday 26, 2012. In this local newspaper, it is reported that some of the local leaders do not see the importance of being accountable as there is no comprehensive accountability system in their local authorities. Additionally, there are related accountability challenges facing Malaysian local government and public service in general, according to Bakar, Saleh & Mohamad (2011) and Mohamad, Daud & Yahya (2014) that awareness, transparency and transformation in public service delivery are observed to need critical attention amongst public service domain, particularly at local government level. In the context of Dar es Salaam, some local leaders appeared to form some opinion that they do not feel accountable as they are not paid by the government. It appears that the positions they hold are the results of their own initiatives. In FGD in Kinondoni district, the local leaders illustrated that:

> *"I have never been paid back anything by this government. I used a lot of money during the campaign to reach here; still, they are pushing me to be accountable, how? Last week, I invited you to attend my public meeting, is that was no accountability?"* (AND-Sub-ward Male leader, Kinondoni).

> *"I think there is no need to blame local leaders for not being accountable. In fact, we are trying to work faithfully without being paid a penny."* (DAS-Sub-ward Female leader, Kinondoni).

On the other hand, another local leader in FGD when probed for a deeper understanding, stated that he perceives being accountable by having a public meeting with his community. In this regard, it was observed during the fieldwork that public meeting was highly used as the only mean to demonstrate accountability to the local community.



Figure 6.2: Subward Local Leader Addressing Meeting in Dar es Salaam City Council.
Source: Dar es Salaam City Council Photo Gallery.

> *"Actually my people like meeting, when you give them time to air their views, everything is over! This is how I survive."* (VSP-Sub-ward Male leader, Kigamboni).

Similar opinion obtained in Temeke FGD, one participant said that:

> *"...you know the local election is near, so the public meeting is important. Whoever is angry we allow him or her to talk, because we know every vote count in the election."* (FEF-Sub-ward Female leader, Temeke).

Additionally, on asking the same question to Kigamboni Councilors in FGD some of the Councilors responded that they consider themselves as accountable to the local community because they were voted in by those particular local communities. Such response is also

published in the Swahili Newspaper called Jamhuri on Tuesday July 30, 2013. This indicates that some local leaders perceive themselves accountable simply because they understand that it is the local community that voted them in those particular positions they hold. One of the Councilors, who appeared to be well educated, expressed his both experience and views by saying that:

> *"It was my ambition to be of service to this community, at all times, I have been using my opportunity as a leader to make sure that every time there is a solution to local problems through my office. I feel comfortable and accountable to have a quarterly public meeting with my local community, and I have a good plan for public service delivery. In this meeting, we listen from the community and work on their recommendation."* (CDE-Male Councilor, Kigamboni).

Another participant from Kinondoni District, in FGD he stated that:

> *"I spend most of my time in the office listening to the peoples' concern. However, public services sometimes are challenged by corruption, particularly in local project tenders. It is difficult to get a tender if you do not have money."* (HKL-Male Councilor, Kinondoni).

The related idea was also found in Ilala, one participant said:

> *"To me, opening the public office is everything. If someone wants to judge me, let him come to my office I will show him a victors' book, and we shall count how many people I do serve every day"* (AKD-Female Councilor, Ilala).

Another participant from Ubungo District had a very interesting contribution, in the FGD, he said that:

> *"Who is accountable here? People want to show themselves accountable because of these visitors, from the City council to our local authorities there is no accountability, to be honest, services are poor, that why people are complaining. But let urge you my dear Councilor, let us open our offices when you do that these complaints will stop."* (EGM-Male Councilor, Ubungo).

Across the data set in this particular segment of study it can be concluded that local leaders they felt accountable through having public meeting. In Tanzania, some local leaders perceive that, organizing public or community meetings is one of an approach of how to

communicate your accountability. However, during the study, it was observed that some of these meeting were intensively used by politically elected local leaders for their own political gain. There were a time people wanted to question something that would implicate the leader with accountability measures, it was observed that the leader concluded and dispersed the meeting without leaving a room for questions of which he was not ready to respond and definitely he assumed that such question would end up in serious accountability actions and decisions from the community. Besides, the findings of the present research concur with diverse related findings of the study conducted in Tanzania and other parts of Africa (Maluka, Kamuzora, SanSebastián, Byskov, Ndawi, Olsen & Hurtig, 2011; Pasape, Anderson & Lindi, 2015; Mafuta, Dieleman, Hogema, Khomba, Zioko, Kayembe & Mambu, 2015; Green, 2015; Bluwstein, Moyo & Kicheleri, 2016) these studies indicate that community meeting is one of the effective and efficient way of approaching accountability matter in the community, essentially, if local leadership is closely supervised by the immediate authority. The leaders at local level are expected to have participatory meeting by which people are free to talk and ask questions related to leaders' accountability practice, particularly in matters affecting the whole community. Therefore it is the suggestion of this study that community meeting should be participatory and useful to all local stake holders in accountability matters.

6.3.2 Summary of Discussion

The analysis and discussion of the findings exposed that the effects of misperception of accountability notion among the local leaders in Dar es Salaam local authorities had a slight impact in responding to question two. The participants attempted to respond to the question based on their daily work experiences, and the way they have been performing their daily activities of which it was found to be applicable, reasonable and

relevant. According to this question the following themes were identified to be most repeatedly discussed themes (regular office attendance, regular provision of public service, corruption, holding the public meeting and encouraging the community to participate in community development) it is obvious that local leaders had inadequate understanding of accountability implementation practices. This conclusion has been reached in support of previous study by (Hoffman, 2006) that looked at political accountability at local level in Tanzania; Hoffman observed and experienced related responses from various local actors in Tanzania as it has been discussed in the literature chapter. Besides, the structure and agency theory forms an analytical foundation in analyzing this particular question, the current theory perceive an agent as an individual (such as a local leader) who takes action to effect changes, and whose behavioral outcomes can be evaluated in terms of his or her own values and goals (Sen, 2001). Whilst, structures are about the difference in power that empower individuals and classes differently (Abel & Frohlich, 2012). It was found that misperception of accountability notion, to some extent affected the practice of accountability amongst the local leaders in the sense that their theoretical and practical knowledge was limited to misinformed culture of accountability that why they were reluctant to evaluate their accountability implementation practice.

From responses gathered during FGDs, IDIs and observation in the selected district of Dar es Salaam local authority, it was found that majority of participants considered themselves as accountable to the local community by regular attendance to their local offices. They insisted that the only thing to show your accountability, it is by your regular attendance. During the study it was observed in some local offices there were attendance registers and some visitor log book. When they were deeply probed, they demonstrated by showing their attendance register books. However, this kind of response appears to

contradict the truth of accountability as it has been empirically studied by various scholars (Pastchal-Temple, 2012; Charochak, 2018) thus; it is evident that local leaders were not fully aware of accountability practices, as regular office attendance is just a normal responsibility practice of any office holder.

Based on personal observation by the researcher, it was found that the participant counted themselves as accountable to the local community by the regular service provided in the office. In most cases during IDIs, the majority of the local leaders who were visited at the workplace, they demonstrated their daily duties as accountability practice. It can be accepted that in these activities there were some decisions and action taken. Such results were also found in the previous studies (Joshi & Houtzager, 2012), thus, decision and action are the most important features of implementing accountability.

In the view of participants responding to FGDs and IDIs in this study, it was found that corruption was introduced to be an agenda to the majority of local leaders. The majority of respondents in five districts of Dar es Salaam local Authority said that they considered as accountable to the local authority by fighting corruption. The similar finding was also expressed by many researchers (Carlo Bertot, Jaeger & Grimes, 2012; Ionescu, 2013). On the other hand, through observation, it was found corruption was like a trap to most of the local leaders. Since local service providers appeared to have, a regular visit to the local offices particularly when there are certain public tenders to be announced. Most of their visit was accompanied by different presents and promised to local leaders as they wanted to influence them and be considered in winning those particular tenders. Thus, the campaign against corruption in local authority can promote accountability among local leaders.

In order to observe how the local leaders consider themselves accountable, it was found that public meeting was occasionally held by local leaders. There was a time the researcher attended the local public meeting to observe the way local leaders consider themselves as accountable to the local community. However, it was observed that these public meetings were used by local leaders for their political gain and not for accountability purposes. It observed in some of the meetings that the local leaders postponed a meeting because they were not ready to be asked questions related to accountability matters. It found that the majority of citizens left the meeting with lots of complaints as they were prepared to know the trend of some burning issues in their local areas. Thus, regardless of the arrogance of some local leaders, this kind of relationship between the principal and the agent proves the existence of the principal-agent theory.

Based on the response of the participants, in IDIs, FGDs and observation about creating the environment for the community to participate in community development, it was found that majority of participant recognized the essence of engaging the community in local development. The related finding was also expressed by other researchers (Wallace, Johnson, Mathe & Paul, 2011; Harrison, & Sayogo, 2014). Even though, it was observed that the majority of local leaders were very sensitive in engaging the community in decision-making. Thereof, considering responses of the majority of participant it can be summarized that the local development is depending on the inclusion of the local community.

In winding up the discussion for this particular section, it can be said that although there was the contradictory argument is some circumstances; the participants used the life experience and worked exposure to expose how they consider themselves as accountable to the local community. However, briefly, the findings from this study have demonstrated

that indeed there is a problem of conceptualizing accountability notion that for sure affects the implementation of accountability in Dar es Salaam city council. This is because this study has not only provided new understanding about the way local leaders perceive themselves as accountable to the local community in Tanzania but it has also been able to confirm accountability understanding by the people entrusted to serve the community at the local level.

6.4 What are the Factors that Hinder the Implementation of Accountability in Service Delivery

This section discusses the factors that hinder the implementation of accountability in service delivery in Dar es Salaam local authorities. The data for analysis and discussion was primarily collected from qualitative tools including observation, IDIs, and FGDs. The actual discovered results and discussion of these findings are here presented in relation to the demographic distribution of participants who participated in IDIs and FGDs in the five selected districts of Dar es Salaam city council. Through the demographic data set, the study, to some extent appeared to be dominated by Subward Male and Female sexual category followed by Male and Female ward Councilors, with age wise ranging between 18 to 50 and above of whom majority were primary school leavers, and politically elected local leaders as their customary political occupation. This group of participants briefly informs us of social and political characteristics of the target population and the assumption that can be made in relation to understanding toward accountability practice in service delivery.

In this part of analysis and discussion, the answers to question three were explored in regard to "factors that hinder the implementation of accountability in service delivery" the answers for this question have been found. The data exposed that there are numerous

social and political issues that were presented to be the hindrances of implementing accountability in service delivery in Dar es Salaam city council. There were many data obtained, however, when analyzed into themes, the following themes emerged to be repetitively mentioned by participants in referring them to hindrances. These themes include; *lack of salary, lack of training, corruption, patronage politics, political competition, poor communication, and laziness*. Some of these findings like laziness, corruption, political competition and patronage politics were also reflected in the previous research (Kurer, 2002; Carlo Bertot, Jaeger & Grimes, 2012; Snailum, 2012; Ionescu, 2013; Okekeocha, 2013; Yilmaz & Venugopal, 2013; Aithal & Kumar, 2016).

6.4.1 The Factors Hinder the Implementation of Accountability in Service Delivery

The findings of the study show that there was a relative understanding of the factors hinders accountability in service delivery as they were related to the common knowledge of prevailing obstacles in the community. In this section specifically, the study presents the findings from IDIs and FGDs as conducted to both groups of Sub-ward leaders and Councilors in Dar es Salaam local authorities. The local leaders as the agent or service providers, they were capable of identifying some of these hindrances. Because some of these hindrances were between the local leaders and the community (principal) itself. This is supported by the principal-agent theory, Principal-agent theory, examines the accountability relationship among the principal and the agent (Gailmard, 2012). The focus is to see how the relationship can affect the implementation of accountability between the two sides. Thus, seven major themes emerged from the forty-four in-depth interviews (IDIs) and fifteen-group focus discussion (FGDs) which involved both groups of local leaders, the Sub-ward Leaders and Councilors. Some of these quotes are here used as evidence of what has been said by participants. The first theme is “Salary” or monthly

allowance. This item was mentioned several times by both groups of Sub-ward leader and some Councilors. One of the Female Sub-ward chairpersons, when asked in IDI, she expressed her view on factors hinder the implementation of accountability in service delivery by narrating that:

> *"I believe that the implementation of accountability in service delivery is something inevitable, however, there so many challenge facing this matter. The burning issue in our local authority is salary. It is difficult to implement accountability when you are hungry, I think you understood me; the government does not pay me anything."* (DAD-Sub-ward Female leader, Temeke).

Similar response obtained in FGD in Temeke, the local leaders stated that:

> *"…this is a reason people are aggressive here, I'm pretty sure that politicians like Member of Parliaments and cabinet Ministers are highly paid, but the government doesn't care about our concern on salary. To be honest I am so much discouraged."* (TBD-Sub-ward Female leader, Temeke).

Another participant had related views, she also stated that:

> *"Imagine, I work from Monday to Saturday without payment, when I use just a little money from the collection we used to penalize offenders of our by-laws; the whole community goes mad demanding me to quit the office."* (VIO-Sub-ward Female leader, Ubungo)

There has been a discussion in Tanzania about salaries, wages or some sorts of benefit that local leadership would entitled to get. The discussion spins around the financial capacity of the government to accommodate local leader in a thin stretched public and political wage bill. During the study it was observed that there is a little possibility for developing countries to embark on local leadership payment. According to Mboga (2009) when analyzing a system of local government in Kenya, he heighted the same challenge of not affording salaries rather than local office facilitation and other small monetary incentives. However, dining salaries or any sort of payment to local leaders, appeared to affect a best practice of accountability. Similar views also published in the state owned Swahili Newspaper known as Habari Leo on Sunday May 1, 2016. In that, particular Tanzania

local newspaper it was highlighted there is a need of paying a little wage to the local leaders so as to promote a spirit of accountability.

Moreover, considering salary and other sorts of allowances at local level, the local government Act number 7 of 1982 remained silent on this matter. However, the government of Tanzania, recently made a clear clarification through the Deputy Minister of State who oversees the Presidential Office for Regional Administration and Local Government (PORALG) that the government has no plan to offer politically elected local leaders, including village chairpersons and Subward local chairpersons salaries or any sort of allowance in fulfillment of their duties and responsibilities to their respective communities (The Citizen Newpaper, 2018). The justification for this specific central government statement is based on the fact that, having a lawful occupation in local leadership is a prerequisite for being elected village or Subward chairperson. Therefore, whoever desires a position at local level should have his or her own independent source of income to carter for his or her family needs. Additionally, previous studies (Fjeldstad, 2001; Kelsall, 2004; Arthur, 2012; Onzima, 2013) argue that there is a need to reconsider a better approach to handle this matter, because the local leaders are the most important people in governance system of Tanzania, due to the fact that it is at local level where all governance operation are centered, meanwhile local leaders champion all development operations and including service delivery. Therefore, regardless of the requirements of the law, in order to enhance accountability practice and reduce corruption in service delivery, the government of Tanzania, particularly the Dar es Salaam city council, should come out with a comprehensive wage bill scheme for Subward local leaders in on order to motivate them. On the other hand, in regard to ward councilors as local leaders, the Dar es Salaam city council standing orders stipulate clearly that there are will be some allowances that the

city council will offer as incentives to those politically elected councilors at ward level (Dar es Salaam City Council Standing Orders). Despite the prevailing circumstances, during the field study it was observed that councilors as part of local leadership were not satisfied with a little allowance they were receiving through council sittings. Therefore, they demanded a comprehensive salary scheme as it is for Member of Parliament in Tanzania.

> *"I see the central government spending a huge amount of money on purchasing luxurious cars; I would wish to see that money spent on our accountability training and salaries."* (SSP-Sub-ward Male leader, Kinondoni).
>
> *"This is my fourth year since the local government election in 2014; I have never received a single "cent" from the central government as salary for my work. I think your research is going to help us to move out of here. Tell them we need salary and training in order to implement accountability at this level."* (JPM-Sub-ward Male leader, Kigamboni).

Another participant in FGD illustrated that:

> *"…the morale for accountability matters is very low, simply because, for now we have no any financial support or any sort of non-financial support from the government or our political parties.* (LIB-Sub-ward Male leader, Temeke).

Regarding local political parties' facilitation to local leaders in terms of financial and non-financial resources, during the study it was observed that political parties in Tanzania have no comprehensive approach or guiding framework towards financial material support to local activities or programmes. None of the registered parties in Tanzania has a salary scheme or financial arrangement support to facilitate local leaders to smoothly carry out their duties and responsibilities in their respective community. However, according to Tanzania political parties Act, number 5 of 1992, the law states clearly that the political party is a non-profitable organization, thus, it is not allowed to use any financial material such as political subsidize offered by the government, benevolent support or donor support for purposes of paying intra party salaries or wages. However, there was an issue of patronage politics whereby the top leaders in political parties were facilitating few of

politicians at local level with that scanty financial resource available. Similar findings were found in the previous study (Mair & Katz, 2002; Francis & James, 2003). Consequently, it is difficult for poor political parties in Tanzania to initiate salary schemes of financial support for local leaders in order to activate accountability culture in local government system. Besides, another participant from Ilala district, had the related opinion like many other participants who were asked the same question across the study area, when asked in FGD, about the factors that hinder the implementation of accountability in service delivery, he said that:

> *"Nobody can deny the importance of accountability in local service delivery, but how can you implement accountability when for sure you have reserved complaints into your heart? I mean that we are not comfortable that why there is no accountability. We have been asking the government to increase our allowance but it appears the Minister is not ready for that. I want to assure you that dining our monthly salary is a major obstacle towards implementing accountability."* (EAU-Male Councilor, Ilala).

Another participant in FGD in Ilala district added that:

> *"My intention to ask for this opportunity is just support what has been said by my colleague that even though, we as councilors we have sitting allowance, it doesn't mean that this allowance is our monthly salary. I don't think if you understand what we are going through without salaries."* (RAS-Male Councilor, Ilala).

During this study, it was observed that Sub-ward leader's and some Councilors were so much concerned with a monthly payment in the form of salary as a motivation for a tough job they are doing in their respective local communities. From the discussions held with them, they perceived the absence of motivation in the form of salary to be the key factor that hinders the implementation of accountability in service delivery. These leaders' views represent the majority of local leaders who were asked the same question and had the same views on being salaried for the sacrifice they make to their respective community. Majority of these Sub-ward local leaders claimed to be fully engaged in daily service to their

community. Thus, they wanted to some compensation for their time spent in serving the local community. Similarly, Blair (2000) conducted a study in six-a country (Bolivia, Honduras, India, Mali, the Philippines and Ukraine) his purpose was to analyzes the participation and accountability. In the case of accountability at local government level, he found that empowering local leadership was an important initiative in enhancing accountability at local level. The local leaders are the key people in local governance politics, thus they need support to facilitate implementation of their daily activities, by having financial support at local level will reduce petty corruption appears to affect effectiveness of service delivery at local level. Another, example of empowerment to local leadership is elaborated by Sandbrook (2010) in his study he illustrated that retention of tourism revenue in local areas in Uganda would improve a state of service delivery at local level as well as motivate the local leader in their daily responsibilities. On the other hand, recently, Kenya has started to realize an issue of financing local leadership. It move of decentralization by devolution has attempted to recognize the need of incentive to local leaders (Kinyanjui & Misaro, 2013; Steeves, 2015). Furthermore, Yilmaz & Venugopal (2013) in studying discretion of accountability at local level in Philippines, he maintains that supporting and motivating local leaders is the only way that can ensure implementation of accountability. That, local leaders who are entitled to have a little financial support, happened to be motivated to uphold a good culture of being accountable to their respective communities. Generally, it can concluded that having a monthly token incentive to local leaders in Dar es Salaam, Tanzania as well as in developing country would increase a chance of local leaders to perform better in accountability towards effective service delivery

The second theme that emerged in response is "Patronage politics". It was really a new finding across the data set. Some of the participants who used this term associated patronage politics with some strong political support or back up influences from those with higher authority to those politicians at the local level. It was claimed that there had been a tendency that favors some partisans or affiliates in the same party who are loyal to those who endorse aspirants during election times. It was said that, it is a practice with full of nepotism behavior and corruption which for sure it spoils accountability spirit at the local level. Such sentiments are also published in the Tanzania Swahili Newspaper known as Nipashe on Wednesday April 19, 2017. During the IDI in Ubungo district when probed for a deeper understanding, one of the participants expressed his personal views by describing the effect of patronage politics and corruption. His views concurred with other participants' views from different areas where this study covered. He described that:

> *"In my view, the main hindrance is patronage politics in our Parties. We leaders, sometimes we take things for granted because we trust in our relatives in the higher authorities who are going to endorse us to contest these positions in the next election."* (ASI-Sub-ward Male leader, Ubungo).

Similar point of view presented in FGD by Subward local leaders in Kigamboni district, they described that:

> *"For me, nepotism politics have negative impact in the growth of accountability. Leaders at local level are heavily burdened with patronage politics; they see themselves nothing without support from above."* (AWP-Sub-ward Male leader, Kigamboni).

> *"In past ten years ago, it was not easy to predict who would be the leader in our community, but today, it is very simple because of patronage politics. Even me myself, I'm not pretty sure if will maintain my position in the coming election. It is obvious that I have no body above there to support my politics and endorsement of my name"* (REI-Sub-ward Female leader, Kigamboni).

Related views were also found in FGD in Ubungo and Temeke districts, the participants in these areas uttered that:

> *"Everyone you see here is struggling to seek alliance with big bosses in their party; definitely, this patronaging is going to be even more a serious problem in future local political elections."* (UBS-Sub-ward Male leader, Ubungo).

> *".....If you want know about patronage politics we are here as victims of circumstance. It was difficult for me to obtain this post in my party; I was asked for something on behalf of this post, of which it has demoralized my accountability cravings."* (VXT-Sub-ward Female leader, Temeke).

Another participants from Kinondoni district, had related opinions like many other participants who were asked the same question across the study area, when asked in IDI, about the factors that hinder the implementation of accountability in service delivery, they said that:

> *"It is true we are blamed, but, where do you get that courage to blame those people you do not care about! You practice nepotism and protect offenders of the law because you come from the same place! I do believe next time we are going to do better."* (NGO-Sub-ward Female leader, Kinondoni).
>
> *"Accountability is not a big deal at local level, since nobody care that much. The big issue is favoritism politics, as you know; the local government election is too close now, thus it high time to seek alliance with top political leaders in our district, simply because it is them who decide the candidates for local elections."* (FSS-Sub-ward Female leader, Kinondoni).

Different hindrances were mentioned by participants, but patronage politics featured several times in the discussion. These two examples are taken as a reference to what the majority of participants presented. It was stressed because of its impact on the political career of local leaders. The majority saw it as the hindrance in implementing accountability in service delivery because of nepotism and corruption between people with the higher position in the government who are collaborating with the local leader is some political matter in the sake of favoritism. With all efforts of the government to issue, regular accountability guideline and traditional government circular to emphasize accountability, yet patronage politics are seen as the rapid growing setback towards effective implementation of accountability. Similarly, the instructions given to local leadership about upholding accountability in Dar es Salaam by the central government are perceived as "paper tigers" which are harmless with no effect as popularized by Mao Zedong in

1956. Additionally, the current findings are closely related to some of the previous studies conducted in Malaysi and Indonesia. For instance, Fee & Appudurai (2011) in their study about Malaysian politics, they categorically pointed out that in Peninsular Malaysia politics are full of patronaging of race, class and politics hegemony and corruption. This means that it quite impossible to a non-allied political aspirant to get a chance to participate in such political circumstance in Peninsular Malaysia. In fact, the leaders who are obtained through this process, normally they would prefer to be accountable to their patronaging system rather than citizens. Additionally, Varkkey (2013) illustrates that patronage politics in Indonesia local palm oil politics, Varkkey argues that corrupt patronage politics fosters a culture of impunity and makes it hard to individuals to create disincentives for people to go along with changes in patronage system. It is the fastest growing culture in most developing countries whereby democracy still owned by few powerful individuals in governance systems (Leonard, Brass, Nelson, Ear, Fahey, Fairfield & Prichard, 2010). Besides, some previous studies also expose that not only patronage politics that may hinder accountability but also remuneration, poor communication and lack of training are as the hindrance to local accountability as well (Hansford, Tennent & Ehrich, 2002; Stone, 2004; Vito, Walsh & Kunselman, 2005; Chenhall, 2008).

The third theme that emerged in response was “corruption”. Corruption was among the most familiar themes to the majority of participants that scored the highest number of contributors in the discussion. It was almost mentioned by each participant who participated in this study. Majority of participants explained corruption as the major factor that hinders the implementation of accountability in service delivery. Through their political and public work experience, they observed corruption to be among the most challenging issue. Similar views about corruption can also be seen in Prevention and

Combating of Corruption Bureau (PCCB, 2018) report as well as in the studies by (Carlo Bertot, Jaeger & Grimes, 2012; Okekeocha, 2013; Hope, 2018). Here are some quoted responses from the participants. Sub-ward local leaders, in FGD, had the view that:

> *"I want to say that corruption is the major obstacles. However, it has been my desire to implement accountability. In fact, you may call it "Corruption" but for us, we call it "money for rubber stamp" since we have no salary."* (OMN-Sub-ward Female leader, Kigamboni).
>
> *".....corruption, corruption…everywhere there is corruption, I support the previous speaker, he has made it clear, and that corruption is going to kill our moral authority in the coming election. What are we going to say before them, imagine what is happening, that you asked someone to bribe you and tomorrow you line up asking him to vote you in again!."* (HBC-Sub-ward Male leader, Ubungo).
>
> *"I regret why I decided to invest my time in this politics, my ambition was to see each community member enjoys our new governance system, by the time we were coming into power, were fresh, energetic and we thought there could be some incentives in doing this business. I came to realize that there was nothing like a salary, therefore, I had to adjust myself in order to survive, I think you understood what I mean."* (VVI-Sub-ward Male leader, Ilala).

Another participants from Kinondoni district, had the related attitude like many other participants who were asked the same question across the study area, when asked in IDI, about the factors that hinder the implementation of accountability in service delivery, they supposed that:

> *"If I were well trained on corruption, I would have responded thoroughly to questions you asked. Anyway, I'm not quite sure with my answers, but we need education on accountability."* (AAO- Female Councilor, Kinondoni).
>
> *"Honestly, I cannot deny that corruption is a setback to effective implementation of accountability. Anyway corruption has long roots from the central government towards our local government. Yes, it is a big problem in service delivery, but we have no choice."* (NAS-Sub-ward Male leader, Kinondoni).

On the other hand, in Ilala district, one of the participants who were participating in FGD came out the following statement:

> *"First of all, I would wish to support what has been spoken by the other speakers. It is true that at the local level, implementation of accountability in service delivery is simply hindered by corruption and political competition between the ruling party's leaders and those from the opposition."* (CBG-Male Councilor, Ilala).

Another participant from Temeke in FGD when he was responding to the question about the factors that hinder the implementation of accountability he stated that:

> *"I have been listening carefully from what has been contributed by these fellow participants. Let me conclude by saying that we could have been implementing accountability in service delivery but the government is not ready to support us to fulfill these responsibilities, that why there no implementation of accountability just because of corruption and lack of salaries at this level of governance. I think seminars and, training can help us to perform better."* (BCG-Sub-ward Male leader, Temeke).

Concerning corruption, during the study it was observed that corruption was formalized in daily office operations, that it was not easy to note its implementation. Some local leaders were charging a person a cash ranging from Tanzanian shillings 1,000 to 10,000 per service. The service committed to this charges included stamping letters, application forms, guarantorship, bailing application letter, arresting an offender and many more. As a researcher and a resident of Dar es Salaam I observed this things happening during my fieldwork. Moreover, it has been also confirmed by previous studies conducted in Tanzania (Babeiya, 2011; Newenham-Kahindi, 2011; Mgonja & Tundui, 2012; Gray, 2015; Brazys, Elkink & Kelly, 2017) that corruption in amongst the main hindrance towards effective implementation of accountability. In these studies, it was found that some local leaders prefer to use corruption in matters require them to be held accountable. Also, majority of services are chargeable at local level. In actual fact the local services in Tanzania, Dar es Salaam in particular, is intended to be free of charge. However, it is not only in Tanzania local setting by which corruption practice exist, also corruption is becoming a global concern at local governance level essentially in developing countries. For instance, in Asia, according to Mahmood (2010) point out straight that Bangladesh is among the world most

corrupt countries. In Bangladesh local authorities, it is not easy to escape corruption in service delivery because majority of local leaders do heavily use these positions for their personal and political gain. Another good example from related study is Nigerian local government, according to Ogbeidi (2012) illustrate that the provision of service at local level in Nigeria is mainly hindered by corruption. It is corruption practice that denies local poor people in getting effective and timely service delivery as a result massive resources intended to develop local context are wasted in corruption. Furthermore, in South Asia, according to Smith, Obidzinski, Subarudi & Suramenggala (2012) Indonesia ranked the most corrupt country in local government in Asia. On the hand, Siddiquee (2010) in his study about combating corruption and managing integrity in Malaysia argues that the police force is the most corrupt department in Malaysia; this means that there is corruption politics also in Malaysia. Conclusively, corruption appears to be a global concern, particularly in local governance operations. It appears that corruption affects a lot the implementation of accountability practice since the corrupt leader may always exercise corrupt decisions and deny citizens right to intended services. It is therefore, the suggestion of this study that governments, particularly in developing countries to come out with a concrete strategy to combat corruption at local governance system. As it has been lengthily discussed in literature review chapter, political accountability is among of those accountability forums that has direct link with daily service provision to citizens. Therefore, the need to overhaul the political accountability framework is inevitable in developing countries.

The fourth theme that emerged in response was “Multiparty political competition”. During the IDIs and FGDs with participants in the study area, the political competition was associated with multiparty politics. It was observed that there were political crashes and

disagreement in making the decision in various issues required accountability attention. It was observed that Dar es Salaam local authority experience a huge number of local authorities with the nature of mixed representatives in local authorities. Majority of local authorities are shared between the ruling party (CCM) and the opposition parties (CHADEMA and CUF). Majority of participants expressed their concern for accountability disagreement as a result of political competition. Though, in most previous studies (Carbone, 2005; Kitschelt & Wilkinson, Humphreys & Weinstein, 2012) multiparty politics is perceived as a catalyst for effective implementation of accountability in local government as it has been used by competing parties to organize forces in demanding accountability from the party in power. One of the Sub-ward leader in Ubungo district when probed for a deeper understanding in IDI, he described that:



Figure 6.3: Councilors from CHADEMA, CUF and CCM in Argument and Fight mood.
Source: Dar es Salaam City Council Photo Gallery.

> *"I feel relieved to meet you! Maybe you can speak out for us. Multiparty political competition in local authorities has killed a spirit of accountability. Actually, if I could have ultimate authority, I would have abolished the multiparty system, since*

there is always no agreement in deciding things." (WXY-Sub-ward Male leader, Ubungo).

Related finding was also obtained from a female Subward local leader in Ilala. In her opinion she commented that:

> *"Since I was elected as a local leader, the most impressive thing which was challenging me was the large number of opposition leaders in my Subward council meeting. Undeniably, multiparty politics is an obstacle to accountability."* (UXG-Sub-ward Female leader, Ilala)

Another participant from Kinondoni in FGD he had a similar view which was also supported by other participants when they were responding to the question about the factors that hinder the implementation of accountability, he stated that:

> *"As a Councilor and a local leader, I have experienced and observed a lot of things in these local authorities. In my view, I think multiparty politics is taking first place in hindering the implementation of accountability in service delivery. I have witnessed, leaders are not ready to surrender their party's stands in decision making because they do not want to see their fellow partisans are held accountable."* (CAD-Female Councilor, Kinondoni).

Also other participants from FGD in Ubungo he stated that:

> *"Politically, it is not bad for a government to embrace multiparty politics, we have seen advantages of it than disadvantage, but we as leaders at local level; we need to respect each other. Of course in Dar es salaam, it is observable that the situation of accountability is stalled by unfriendly interaction amongst us."* (ECA- Male Councilor leader, Ubungo)

> *"….although we are few in the multiparty council meeting, still I really feel better to engage with my opponents. They know us; we are the champions on every sector."* (ACC- Female Councilor, Ubungo)

Similar findings are observed in the previous studies conducted in Tanzania (Phillips, 2010; Thomson, 2010; Tidemand & Msami, 2010; Rioba, 2012; Babeiya, 2012; Rosenzweig, 2015; Ahluwalia & Zegeye, 2017) in these studies the issues of multiparty politics it is taken positively that in order to have accountable local government in Tanzania, it quiet important to have soundable political system that embraces the entire democratic demands. People must be free to make choices of their ideological and philosophical perspectives. Thus, having multiparty politics doesn't object accountability

implementation rather it increases a level of accountability practices. During the study it was observed that local leader tended to judge multiparty politics as an obstacle to effective implementation of accountability in service delivery. Additionally, there were also related finding in the context of developing countries, particularly in Kenya, South Africa, Ghana and Uganda (Nenadović, 2010; Crook & Booth, 2011). Likewise, other studies by (Awortwi, 2011; Awortwi, 2010; Kiwanuka, 2013) in these studies it is clearly stated that ever since inception of multiparty system in these respective countries mentioned above, the level of awareness about accountability matters at local level has increased since there is a growing sense of community participation in local matters. There, current study would wish to suggest to authorities in the Dar es Salaam city council that multiparty politics to some extent has increase accountability awareness across the community in Dar es Salaam, that why in my problem statement it clearly indicated how community has been taking initiative to oppose all kinds of lack of accountability in local governance.

The fifth theme that emerged in response was "Poor communication between local authorities and the central government". During the study, it was observed that there was a challenge of communication between the two sides. Majority of participant presented this matter as among many things that hinder the implementation of accountability. One of the Sub-ward leaders in Ubungo district when probed for a deeper understanding in IDI described that:

> *"Regardless of my poor education, it is apparent that implementation of accountability in service delivery is hindered by poor communication between the central government and us. I mean the central government officials have been intimidating us. They do not want to communicate because they want to hide things like "corruptions."* (UKX-Female Councilor, Ubungo).

> *"Traditionally, we Tanzanians have a culture of communicating, it is an embarrassment to argue matters in public, but nowadays this is the fact."* (ADC-Male Councilor, Ubungo).

Another participant in IDI in Ilala district also had similar views:

> *"…to me, multiparty politics have tarnished the communication chain in local accountability, because there are so many problems now in relation to accountability. You find leaders at this local government are not ready even to shake hands because of their political differences."* (ABC-Subward, Male local leader, Kinondoni).

Apart from the above views as presented in in-depth interviews, the study was also interested to grasp the views of participants in focus group discussions on this particular subject. Some participants in FGD had the following opinions about communication to be the hindrance to effective accountability practice.

> *"….in fact, I see communication is something hinders the implementation of accountability. There has been a lot of intimidation from above; sometimes it is discouraging to work in local authorities because of poor communication."* (UVZ-Female Councilor, Ilala).

> *"Yes, I have understood the question; the question is about hindrance to effective accountability. I'm right? Well, in recent time it has been difficult to implement accountability because of partisanship. That means, we as local leaders, we have our own political party, therefore we always respect what the party communicate to us about accountability. To me the party is everything; I'm here because of the party."* (FBI-Male Councilor, Kinondoni).

> *"Communication is a culture; sometimes we don't understand our role and responsibilities that's why communication is seen as a barrier today. Actually few of us, sometime we don't use appropriate language to communicate with people in central government."* (APS-Female Councilor, Temeke).

> *"I haven't a good language to explain, but I think if you don't communicate, it is not easy to accomplish activities."* (HBC-Female Councilor, Kigamboni).

Based on observation it can presented that leaders local leaders found it difficult to reach the central government, however, the central government appeared to interfere accountability matters at local level. There were so many communications from the central government to interfere autonomy of local governments. Such communication relation was

perceived as a barrier to effective communication at local level in Dar es Salaam city council. On communication at local level, previous studies in Tanzania (Maluka, Kamuzora, SanSebastián, Byskov, Ndawi, Olsen & Hurtig, 2011; Byskov, Marchal, Maluka, Zulu, Bukachi, Hurtig & Ndawi, 2014) specify that there is a communication break down between the local government and the central government. The reason is that despite the devolution policy in Tanzania that intended to give fully autonomy the local government, still the central government instruct accountability matters at local level. Thus, with the findings from this study as well as the previous existing empirical knowledge, it high time for the government of Tanzania, particularly the Dar es Salaam local authority to have a comprehensive accountability policy between the local governments and the central government.

The sixth theme that emerged in response was "laziness". During the study, it was observed that the majority of local leaders were concerned with laziness amongst their fellow local leaders. They uttered that we are collectively blamed for being not accountable because of the few individuals who have spoiled our name. Likewise, during the field study, the research team also came across with this kind situation in some local authorities. There were some local offices have never been in operations. One of an educated Sub-ward leader in Kigamboni district when probed for a deeper understanding in IDI, he described that:

> *"To my knowledge implementation of accountability is not an easy thing. I think you know what is going on in Dar es Salaam now, every citizen is complaining about accountability, but I would like to tell you that the major challenge is deliberate laziness. There are leaders in the government are very lazy, they always team up with service providers to spoil accountability. Majority of these service providers have no capacities to deliver quality services. When service declines, people complain against us. I suggest training on accountability should be reinforced."* (PDF-Male Councilor, Kigamboni).

Another participant from Ilala in IDI she stated that:

> *"in this nature of politics, women special seats should be increased to fifty-fifty so that to strike balance in this parties politics, sometimes we fail do decide agenda because one wing has walked out, this is a type of mental laziness."* (PCM- Female Councilor, Ilala).

> *"There is no accountability in laziness, trust me! The next election I believe so many leaders are going to lose their positions, just to let you know that, the coming local election is going to be tough in the sense that there so many graduates in the community have no jobs; therefore, they would love to try these political positions as an initial stage of experience. As you see the love for politics in community is growing fast."* (UNO- Subward Male leader, Kinondoni).

On the other hand in FGD participants had the following views

> *"Laziness is truly a bad culture for a leader at this level, some of us you find them playing card since morning to evening and they don't care that they are public office holders. This makes feel bad"* (HBO- Female Councilor, Ilala).

> *"It is stupidity, for a grown up person to abuse the powers that people have entrusted to you. I found difficult to explain this matter before these fellow leaders. You we local leaders are the mirror in the community, we supposed to a good example in everything we do, because there some people out there they perceive us their role model."* (PPR- Subward Male leader, Ubungo)

Another in FGD illustrated that:

> *"I am a mother of five children, I know laziness is a disease, if you have a child in your home you will understand how burden it is. Sometime I don't understand why a person asks for votes and then disappear? This is a problem of both mind and body itself, because lazy people normally have lazy body and mind, isn't it"* (XPZ- Subward Female leader, Temeke).

From the above responses it can be analyzed that local leaders in Dar es Salaam city council they were aware with laziness to setback to effective implementation of accountability in service delivery. Actually, during the study it was observed that some local offices were always close, and this is what some of these local leaders try to convey about. In some local authorities in Dar es Salaam, it is like a culture to find local leaders hanging around the streets corners talking from morning to evening. In East Africa, particularly at the coastal area, it is a culture of majority men to be flopping around their home without job to do. Being Dar es Salaam a total coastal area, this kind of behaviour is

treated as laziness to many in Dar es Salaam. Thus, this culture now is creeping into political positions in Dar es Salaam as it has been reported by participants. Similarly, the previous studies conducted in Tanzania accountability context (Peters & Van Nieuwenhuyzen, 2012; Makorere, 2012; Mwiru, 2015) validate that laziness is a critical challenge in implementing accountability, they add that laziness has been one of the character of majority local leaders in Tanzania, and the only way to combat laziness is to introduce key performance indicators to each and everybody at local level. Similarly previous studies in Malaysia and Indonesia (Khalid, 2010; Bakar, Saleh & Mohamad, 2011; Jurnali & Siti-Nabiha, 2015) demonstrate that an introduction of key performance indicator has increase the level of performance at local level. Therefore, the current study would like to suggest to the Dar es Salaam city council to utilize these researched information by introducing key performance indicators to deal with laziness in service delivery.

The seventh theme that emerged in response is "Lack of training". Majority of the local leader who was asked the factors that hinder the implementation of accountability in service delivery mentioned lack of pieces of training, workshops and seminars to be one of those reasons hinder the implementation of accountability. For instance, Sub-ward in IDI stated that:

> *"I have been trying to provide quarterly reports on what we are implementing as you see on the notice board outside. However, all the time you find the community in a suspicious mood against us; they think we are hiding something behind. I always think that I am working for the interest of my community, though, actually, they are not with me. I think maybe, we need accountability training as we did not get one when we were elected to be leaders at this level."* (CAF-Subward Female leader, Temeke).
>
> *"It is my first time to have a visitor who is interest in accountability matter, majority of my visitors is those who come for stamping the University applications form. Actually I have no exposure to what you studying about, to there is difference*

between responsibility and accountability. It is not my problem, I'm standard seven of primary school leaver, I need to be educated about accountability" (JST-Subward Male leader, Kigamboni).

"Trust me, this is the second time to be formally interviewed about accountability. It was two years ago, one NGO approached me to know about my local financial accountability. You know I was trembling, I thought they were central government officials hunting me. From that moment I have never participated again, but accountability needs one to be educated. " (USA- Subward Male leader, Ubungo).

These were interesting findings, which local leaders attempted to show how they have been struggling with accountability concept. Majority of them appeared to have strong feeling of understanding the concept of accountability, though there was no room for them to access knowledge and skills on this particular subject matter. Same or related views were also presented by the participants, in FGD they articulated that:

"Regardless of my position as a Councilor, I do not have a better education that would help me understand everything. I mean the majority of us are the primary school leaver; few of us are secondary school graduates. Thus, some issues are difficult for us to understand, as you see this group has the same ideas, we need training than blameworthiness." (EGM-Female Councilor, Kigamboni).

"In the recent months, I have been to Kenya, where I went to represent my local council, even though, all of presentation were in English, I managed to get at least few words. This work shop was about accountability. It is from that meeting I realized importance of accountability. The only to understand it is just by imparting knowledge to us" (OSR- Subward Male leader, Temeke).

"My colleagues have spoken everything what shall say then; I think we need some kind empowering programmes to nourish us" (UVZ- Subward Female leader, Kinondoni).

Another participant from Temeke District, when asked in FGD, about the factors that hinder the implementation of accountability in service delivery, He echoed the same ideas as presented by previous speakers, he said that:

"….treats this accountability as a "culture". A culture needs to be nurtured, and I think regular seminars and training may help to nurture our accountability behaviour. In fact, lack of training has spoiled Dar es Salaam local authority." (DDD-Male Councilor, Temeke).

> *"....nothing, nothing, I tell you the government has done nothing to educated us about this matter. As you see majority of us are primary school leavers, who among us can understand all these you have asked? Please next time we welcome you to teach us, this is an important subject"* (MBS- Subward Female leader, Ilala).

> *"I have so many issue to ask from you research. Where are coming from? When do you think you are going to have free time? I would wish to use this hall for seminar about accountability if you don't mind. My desire is to perform well and reduce all these complaints in my community"* (STD- Subward Male leader, Ubungo).

Based on the above quotes from the participants, it is obvious that participants were in truly needed of trainings. During the study it was observed that any piece of information about accountability was vital to them, they demonstrate a serious desire of having knowledge and skills on how to implement accountability. Similar findings are also observed in the previous studies conducted in Tanzania and other places in developing countries (Morgan, Baser & Morin, 2010; Bruns, Filmer & Patrinos, 2011; Hulton, Matthews, Martin-Hilber, Adanu, Ferla, Getachew & Yilla, 2014; Mbiti, 2016) these studies indicate that lacking knowledge and skill on accountability it makes the entire accountability system useless and insignificant. The only way that can be used to improve accountability in service delivery is through education. They stress that, majority actor at local level have been confusing accountability and responsibility. Thus, they have attempted to fulfill their responsibilities with regard to accountability. If this perception is not cleared the challenge of accountability remains un-attended. Therefore, the current research suggests that, for the case of Dar es Salaam city council, accountability training programs should start immediately in order to save a lot of resources wasted through lack of accountability.

6.4.2 Summary of Discussion

Seven themes *emerged (lack of salary, lack of training, corruption, patronage politics, political competition, poor communication, and laziness)* from the in-depth

interviews and focus group discussion between the Sub-ward Leaders and Councilors on question two. In addition, the researcher engaged much of his time to observe some of these issues in daily activities implementation by local leaders. Majority of them who participated in this study believed the factors that hinder implementation of accountability in service delivery include; lack of salary, lack of training, corruption, patronage politics, multiparty politics, poor communication, and laziness were the most important things explored by the local leaders as hindrances to effective implementation of accountability in service delivery.

The lack of salary or lack of remuneration, the responses from the participants demonstrated clearly that lack of any sort of payment from the government had been the factor that hinders them from implementing accountability in service delivery. Such findings were also found in the previous studies (Firman, 2013; Steitz, 2013; Jamil, 2018) that lack of remuneration is perceived as a hindrance to the effective implementation of accountability. To some extent, it can be accepted as a reasonable factor, however, through observation, IDI and FGD, it was found that local leaders have been paid a little wage by their local councils. Therefore, to use the lack of salary as the factor was just an attempt to cover some of their accountability weaknesses.

Concerning corruption, it can be condensed that the participant wanted to show the existence of the problem in the local leadership, that there was corruption amongst their local leadership that hinders accountability practice. Actually, it was observed that the corruption practice that was addressed by participants was the only one that was associated with local development project tenders. According to participants felt it as a hindrance to accountability since they were regularly involved in the decisions of service providers, since, the majority of the service providers were determined by their local council's

headquarters. Such findings were also found in previous studies (Ionescu, 2013; Okekeocha, 2013). Therefore, when these service providers messed up, all of the blameworthiness went to the local larders. On the other hand, also participants exposed the presence of corruption through their involvement in misusing some public collections in forms of service levies.

Another factor was about Patronage politics. According to Bearfield (2009) as citing Sorauf (1960) defined patronage politics as "an incentive system' or political currency with which used to purchase political activity, and political response. During the study, it was found that patronage politics was a kind of conspiracy in that local political system based on power to influence and give opportunities, jobs or another backup to the local leaders as a reward for their support before, during and after the election. Essentially, these are politics of favoritism, nepotism, partisanship or preferential treatment between the conspired parties. To best of their understanding participants marked patronage politics as the something that hinders the effectiveness of accountability at the local level. Based on the findings, it was revealed that patronage politics was in the form of preference from higher authorities to local levels within the same political party. In some of IDIs, it was observed some participants managed to mention by examples some of their fellow leaders who have always been favored notwithstanding of their scandal.

Analysis of the data revealed that poor communication between local authorities and local government authorities was another factor that hindered the local leaders from implementing accountability in their local authorities. A number of participants had a consensus on the point of view that the interruption of the central government in most local activities had an impact on their accountability practice. Therefore, the accountability relationship between the central government and local government should be strengthened.

In views of the respondents, laziness was also perceived to be the hindrance to the implementation of accountability. It was found during the study that some of the local offices were not in operations for quite sometimes, this is what described by local leaders to be laziness. In addition, from IDIs and FGDs it was confirmed, complaints regarded to accountability in local areas were a result of laziness. The reasons for laziness were said to be incompetence of some leaders, dual employment and lack of motivation from the central government. Thus, there is a need for having a serious accountability monitoring and evaluation.

Based on the view of respondents, lack of training was one the most key factor highlighted by the majority of participants. This is evident from the participants because in every IDI and FGD this factor was mentioned. Many of the reasons were based on a low level of education and lack of orientation seminar after they are inception in local leadership. Such findings were also found in previous studies (Van-Helden, Aardema, ter-Bogt & Groot, 2010; Edwards, Yilmaz & Boex, 2014) the discussion also explored that the lack of hindrance of implementing accountability in service delivery was obvious since there was the misconception of accountability. This was acknowledged by the majority of the participant. For that reason, training on accountability implementation at the local level was highly recommended and demanded by the majority of the participant.

From the observation, FGD and IDI on the relevant subject, it was mentioned by the local leaders that there was a hindrance factor that was caused by multiparty politics or competitive politics as it was sometimes mentioned by the majority of participants. In general, Participants who participated in this study believed that multiparty politics was among of the hindrances of implementing accountability in service delivery as a result of a disagreement between local leaders from the ruling party and the oppositions. Though, it

was observed that in some local authorities whereby the ruling party and opposition parties had equal representation, there were few hindrances to accountability practices compared to those areas under one-party domination. The elements of competitive politics in that mixed local governance were observed to be as a catalyst for effective implementation of accountability in local government. Such findings was also found in previous studies (Meyer & Müller, 2014; Healey & Tordoff, 2016; Raffler, 2016) whereby multiparty politics have been perceived to be the catalysis in accountability practices, as one party group may come together to demand for accountability in a certain circumstance they see accountability is not implemented.

Thus, in summarizing the discussion for the third research question, the study concludes that regardless of contradictory argument in some responses, findings of the study revealed that participants used their work experience to admit existence of accountability problem in local service delivery. The study found that some of the conversations with participants were very informative and rewarding. They used this study to propose to the government some critical solution to this existing problem, such as special accountability training. This continued to reveal that local leader still has a little understanding of accountability notion and its practice; as a result of the findings from this section indeed, it was paramount and worth carrying such a study.

6.5 Chapter Summary

This chapter discusses the three comprehensive concepts on how accountability notion is perceived by the local leaders, the extent the local leaders consider themselves as accountable to the local community, and the factors that hinder the implementation of accountability in service delivery in Dar es Salaam local authorities. Based on the analysis

and discussion of research question one, the study fundamentally analyzed the understanding of local leaders about accountability notion in the five selected Districts in Dar es Salaam local authority. Regarding accountability notion, the study discovered that there was a misconception of accountability notion. Due to misperception, the local leaders focus much of their understanding of accountability as a process of implementing daily activities. The implementation of daily activities or responsibilities was regarded as accountability practices, and also it was observed by the researcher that they have been implementing and practicing this perception for a relatively long time. The study further revealed that the local leaders' understanding of accountability notion, to some extent was affected by the level of acquired education, since the majority of them were between primary school leavers and secondary school leavers; this level of education was perceived as an obstacle to the majority of local leaders in internalizing accountability concept. Moreover, it has been clearly articulated in most of Tanzania's accountability guideline and the world's good governance forums, that accountability concept is a crucial element in promoting effective public service delivery to citizens. Therefore, in order to implement accountability comprehensively leaders at all levels should be trained to understand the basics of accountability practices. This statement, it was echoed several times by local leaders in five selected District of Dar es Salaam local authorities. During the IDIs and FGDs, the local leaders appeared for any sort of training on accountability.

Concerning the research question to what extent the local leaders consider themselves as accountable to the local community in five selected District of Dar es Salaam city council, from the analysis and discussion chapter based on observation, FGDs, and IDIs, it was found that local leaders had partial understanding of the way they consider themselves accountable to the local community. This is because half of their responses

were related to some features of accountability practices. In this researcher question, five themes were analyzed, interpreted and discussed. These themes include; regular office attendance, regular provision of public services, fighting corruption, participation and holding the public meeting. These themes were such as fighting corruption, participation and holding public meetings. From responses collected during FGDs, IDIs and observation in the selected district of Dar es Salaam local authority, it was found that majority of participants considered themselves as accountable to the local community by regular attendance to their local offices. They insisted that the only thing to show your accountability, it is by your regular attendance. During the study, it was observed in some local offices there were attendance registers and some visitor logbook. When they were deeply probed, they demonstrated by showing their attendance register books. Thus, it was evident that local leaders had a little knowledge of accounting practices, as regular office attendance is just a normal responsibility practice of any office holder.

Centered on personal observation by the researcher, it was found that the participant perceived themselves as accountable to the local community by the regular service provided in their office. In most cases during IDIs, the majority of the respondents who were visited at the workplace, they exposed their daily responsibilities as accountability practice. It can be accepted that in these activities there were some decisions and actions taken. Thus, decision and action are the most important features for implementing accountability.

Regarding corruption, the majority of participants, during IDI, FGD revealed some techniques they have been using in combating corruption. For instance some of the participants who were not satisfied with decisions in their political party, they crossed over from one political party to the other political as their commitment in opposing and fighting

corruption in their former political party. Furthermore, in the view of participants responding to FGDs and IDIs in this study, it was found that corruption was introduced to be an agenda to the majority of local leaders. The majority of respondents in five districts of Dar es Salaam local Authority said that they considered as accountable to the local authority by fighting corruption. On the other hand, through observation, it was found corruption was like deception to most of the local leaders. Since local service, providers appeared to the regular visit to the local office, particularly when there is a certain public tender to be announced. Most of their visit was accompanied by different presents and promises to local leaders as they wanted to influence theme and be considered to win that particular tender. Thus, the campaign against corruption in local authority can promote accountability among local leaders.

Additionally, it was observed that the public meeting was rarely held by local leaders. There was a time a researcher attended the local public meeting to observe the way local leaders consider themselves as accountable to the local community. However, it was observed that these public meetings were used by local leaders for their political gain and not for accountability purposes. It was observed in some of the meetings that the local leaders postponed the meeting because they were not ready to be asked questions related to accountability matters. It was found that the majority of citizens left the meeting with lots of complaints as they were prepared to know the trend of some burning issues in their local areas. Thus, regardless of the arrogance of some local leaders, this kind of relationship between the principal and the agent proves the existence of the principal-agent theory.

Participation was another key theme that was analyzed through participants' responses in IDIs, FGDs and observation. It was found that the majority of participants realized the importance of creating an environment for the community to participate in

community development. Even though, it was observed that the majority of local leaders were very sensitive in engaging the community in decision-making. When probed deeply for further understanding, some of the participants stated that engaging of community in decision-making might expose some confidential matters that may be used by their opponents to attack and overthrow them from their positions.

Largely, it can be concluded that although there was the contradictory argument in some responses; the participants used the life experience and occupational exposure to expose how they consider themselves as accountable to the local community. Conversely, in a nutshell, the finding from this study has confirmed that indeed there is a problem of conceptualizing accountability notion which for sure affects the implementation of accountability in Dar es Salaam city council. This is because this study has not only provided new understanding about the way local leaders perceive themselves as accountable to the local community in Tanzania but it has also been able to confirm accountability understanding by the people delegated to serve the community at the local level.

Regarding the question three, which was asking about the factors that hinder the implementation of accountability in service delivery to the local community in five selected District of Dar es Salaam city council, from the analysis and discussion chapter based on FGDs, IDIs and observation, it was found that local leaders had a relative understanding of the factors that hinder the implementation of accountability in service delivery. This is because half of their responses were interrelated to some experience of their daily responsibilities. In this researcher question, seven themes were analyzed, interpreted and discussed. These themes include; lack of salary, lack of training, corruption, patronage politics, multiparty politics, poor communication, and laziness.

The finding shows that the lack of salary or sort of incentive from the central government has been perceived by participants as the factor that hinders them from implementing accountability in service delivery. To some extent, it can appear to be as a reasonable factor, however, through observation, IDI and FGD; it was found that local leaders have been paid a little wage by their local councils. Therefore, to use the lack of salary as the factor was just an attempt to cover some of their accountability weaknesses.

In relation to corruption, it can be summarized that the participant wanted to expose the existence of the problem in the local leadership, that there was corruption amongst their local leadership that hinders accountability practice. Essentially, it was perceived that the corruption practice that was addressed by participants was the only one that was associated with local development project tenders. According to participants, corruption was a hindrance to accountability since they were not regularly involved in the decisions of service providers. Majority of the service providers were determined by their local council's headquarters. Therefore, when these service providers messed up, all of the blameworthiness went to the local larders.

Patronage politics is among the new knowledge obtained in this piece of work. The analysis of the finding shows that Patronage politics was among the factors marked by participants as a pragmatic hindrance to accountability. Bearfield (2009) as citing Sorauf (1960) defined patronage politics as "an incentive system' or political currency with which used to purchase political activity, and political responses. During the study, it was found that patronage politics in local government political life is most generally linked with partisan reward. However, a basic link between patronage and party advantage only tells part of the story. A more precise reflection would demonstrate how political actors used patronage to build political organizations like political parties. For example, one argument

is that political actors use patronage jobs in direct votes for jobs exchange or as an incentive for maximizing votes during an election. Grounded on the finding, it was revealed that, patronage politics was in the form of preference from higher authorities. In some of IDIs, it was observed some participants managed to mention by examples some of their fellow leaders who have always been favoured through partisanship patronage. The inability to control patronage politics provide some of the most serious challenges to local leadership accountability in Tanzania. The existence of favoritism, nepotism, partisanship or preferential treatment between the conspired parties in local government authorities has resulted in an outbreak of political corruption, and the problem seen to originate from such patronage politics. In addition, lawlessness party competition led to widespread patronage politics in local authorities as politicians looking for patronage resources for the mission of party building and maintenance of their positions. Thus, flourishing patronage politics declines the basis of accountability itself particularly in a new democracy like Tanzania. Patronage politics appears to deprive local government effectiveness in service delivery, which in turn affects the local community.

Additionally, the analysis of the data revealed that poor communication between local authorities and local government authorities was another factor that hindered the local leaders from implementing accountability in their local authorities. A number of participants had a consensus on the point of view that the interruption of the central government in most local activities had an impact on their accountability practice. Therefore, the accountability relationship between the central government and local government should be strengthened. On the other hand, in views of the respondents, laziness was also perceived to be the hindrance to the implementation of accountability. It was found during the study that some of the local offices were not in operations for quite

sometimes, this is what described by local leaders to be laziness. In addition, from IDIs and FGDs it was confirmed, complaints regarded to accountability in local areas were a result of laziness. The reasons for laziness were said to be incompetence of some leaders, dual employment and lack of motivation from the central government. Thus, there is a need for having a serious accountability monitoring and evaluation.

The lack of training was one of the key factors highlighted by the majority of participants. This is evident from the participants because in every IDI and FGD this factor was mentioned. Many of the reasons were based on a low level of education and lack of orientation seminar after they are inception in local leadership. Such findings were also found in previous studies (Van Helden, Aardema, ter Bogt & Groot, 2010; Edwards, Yilmaz & Boex, 2014) the discussion also explored that the lack of hindrance of implementing accountability in service delivery was obvious since there was the misconception of accountability. This was acknowledged by the majority of the participant. For that reason, training on accountability implementation at the local level was highly recommended and demanded by the majority of the participant.

From the observation, FGD and IDI on the relevant subject, it was mentioned by the local leaders that there was a hindrance factor that was caused by multiparty politics or competitive politics as it was sometimes mentioned by the majority of participants. In general, Participants who participated in this study believed that multiparty politics was among of the hindrances of implementing accountability in service delivery as a result of the disagreement between local leaders from the ruling party and the oppositions. Though, it was observed that in some local authorities whereby the ruling party and opposition parties had equal representation, there were few hindrances to accountability practices compared to those areas under one-party domination. The elements of competitive politics

in that mixed local governance were observed to be as a catalyst for effective implementation of accountability in local government. Such findings was also found in previous studies (Meyer & Müller, 2014; Healey & Tordoff, 2016; Raffler, 2016) whereby multiparty politics have been perceived to be the catalysis in accountability practices, as one party group may come together to demand for accountability in a certain circumstance they see accountability is not implemented.

Therefore, in brief, the discussion for the third research question, the study concludes that regardless of contradictory argument in some responses, findings of the study revealed that participants used their work experience to admit existence of accountability problem in local service delivery. The study found that some of the conversations with participants were very informative and rewarding. They used this study to propose to the government some critical solution to this existing problem, such as special accountability training. This continued to reveal that local leader still has a little understanding of accountability notion and its practice; as a result of the findings from this section indeed, it was paramount and worth carrying such a study.

CHAPTER 7

SUMMARY, CONCLUSION, AND RECOMMENDATIONS

7.1 Introduction

The present research intended to examine whether the local leaders in Dar es Salaam understand the concept of accountability with a reflection to the problem of lack of accountability, which is prevailing in the Dar es Salaam local authorities. In order to meet the research goal, three key research questions have been framed to in this study, "initially, how does local leader perceive accountability notion in service delivery? Secondary, to what extent the local leader consider themselves as accountable to the local community. Moreover, what are the factors that hinder the implementation of accountability in service delivery? To attain the suitable required results, a specific methodology has been tailed. The study purely employed the ethnographic qualitative approach which successfully allows reflecting the phenomenon it is the natural setting.

The qualitative data have been collected through observation, primary and secondary sources. In order to have a comprehensive study, initially, the secondary information or data were exploited to develop the research idea and identifying the gaps in the previous studies conducted on the related field of study. Additionally, secondary data were collected from various sources such as past research reports, journals and articles, e-books, government reports and other literature related to the perception of accountability. On the other hand, the primary data were gathered through chosen comprehensive qualitative tools such as observation, focus group discussion and in-depth interview so as obtain the best data and minimize the previous research gaps. When the data collection

exercise was accomplished, the participants' responses were coded using open coding method. Initially, demographic information was coded, interpreted, and analyzed with the help of thematic analysis.

7.2 Summary

The study opened up a new chapter on how accountability notion is perceived and implemented at the local level. As noted in the literature, the previous studies appear to have concentrated more in studying the selected factors (accountability as mechanism and accountability as the virtue) of accountability practices in the perspective of the principal-agent relationship. This new approach of examining the perception of a particular implementer of accountability practices, at the local level, exposes the hidden knowledge and experience of what exists in the minds of the people whom the community has been demanding accountability. However, this new approach should be taken with some cautions since human beings are not static, they are social beings who can change abruptly due to some demographic factors; thus, it is likely that this new approach might produce different results when used in a different setting.

The study has produced a new approach on how study accountability, particularly personal based accountability. Regarding to the traditional way of theorizing accountability which has been dominated by principal-agent theories and related agent theories as it has been linked in this study, yet this study has opened a new chapter of studying accountability by linking perception of accountability with perception theory, which appears to be nowhere in the previous study of accountability. Majority of the previous studies have vastly attempted to explore accountability by theorizing the principal-agent relationship. Studying of perception of accountability done by this study provides a new perspective in studying individual felt accountability of an actor in the local authority

setting. Studying perception has been perceived as part of psychological, sociological and biological disciplines of understanding human person. It has been found in this study that perception can be studied in political discipline; as well since politics are closely interrelated with sociology and psychology disciplines. Thus, perception theory, which is among of the theories used to establish the foundation of this study, it is perceived to be a new approach in studying accountability. Amalgamation of this perception theory in studying accountability perception of local leadership in Dar es Salaam, Tanzania, provides and in depth way of exploring, interpreting and describing the way local leaders do understand and feel accountability practices. Approaching accountability perception by perception theory opens the new horizon in understanding how inner mind or sensory input of an individual process action or decision, and transform information from a low level to a high level. Moreover, it was found that perception theory helps us to understand how a local leader process concepts, opinion, and ideas before reaching accountability actions or decisions. In deed perception theory and other theories utilized in this study assisted to define the three objectives of this study to have better understanding of concepts, ideas, and opinions produced by participants. Additionally, this work has not only been able to produce new knowledge but it has as well been able to add some contribution to the current understanding about the local leaders' perception, and implementation of accountability notion in service delivery, thus it was worth conducting it.

For instance, the present study has been able to set up a new tune by incorporating the perception factor in studying accountability practice behaviour amongst local leaders. The results from this perspective not only have contributed to the existing body of knowledge but it has also added to the existing literature a new approach of using perception theory in studying accountability which the previous scholars seem to have

overlooked it. The present literature appears to have been quite on this particular area, thus, with these findings, it is expected that the new chapter has been opened, as this piece of work would be taken as a basis in building their literature. The results from this study have donated to the new understanding of local leaders' perception of accountability towards effective service delivery in Tanzania.

Furthermore, the findings from this study inform us that the education level of prospective local leaders may probably continue to envisage the level of accountability in Tanzania. The implication here is that if one knows the education background of the prospective local leaders, then he can probably establish a picture of how accountability is implemented at the local level. This is due to the fact that accountability notion is elusive in nature. This has been experienced through this study that there was a vivid difference in understanding between the majority of Sub-ward leaders and the Councilors. For example, the findings show that the majority of local leaders with primary and secondary education (low education) were significantly had a limited understanding of accountability notion and its practice.

Moreover, based on the findings and analysis of the data collected from the research setting, the study concludes that there is the misconception of accountability notion among the local leaders in Dar es Salaam local authorities (DLAs). Majority of participants were unable to define the notion of accountability. The most general response that more than half of the participants have provided was that accountability could be equal to a process of implementing daily activities. In such way, that their misconception of accountability notion has been a catalyst factor for lack of accountability in social and public service delivery in Dar es Salaam city council. It has been discovered that local leaders have perceived their daily responsibilities as accountability practices. As a result,

when probed deeply to describe qualities of accountability, they ended up in explaining their daily responsibilities.

The study further explored that regardless of misconception, the local leaders appreciated the role of accountability notion in the implementation of effective service delivery. Interestingly, there were a few examples of accountable local authorities documented in Dar es Salaam local authority. However, still, the misconception of accountability and its application in local service delivery has caused deterioration of various local services. This means that if serious steps will not be taken, there is accountability matters will not be addressed properly, and the local community in Dar es Salaam will continue to suffer lack of accountability from the local leaders.

Likewise, it is very interesting that misconception of accountability notion has caused lack of accountability in local authorities; surprisingly, on the other hand, lack of accountability is gradually damaging political career of the local leaders in DLAs. On the contrary, the results of the study have shown that a little understanding of accountability which demonstrated by the local leaders during data collection, it is evidence that the traces related to informal accountability, is the result of work experience based on daily implemented activities and interaction with the community. This means that it is not a product of any formal accountability training. For that reason, participants recommended formal accountability training to be considered as a significant initiative that would help them to improve their accountability implementation and practices toward effective service delivery.

Surprisingly, in many of the focus group discussion and in-depth interviews conducted concerning question two and three, likewise, the majority of the participant

highlighted the importance of training through seminars and workshops to boost their understanding of accountability notion and its purpose towards effective service delivery.

Therefore, in order to enhance the awareness and understanding of local leaders on accountability, the current research suggest the following initiatives to be considered: firstly, there are must be a deliberate comprehensive local model of accountability training that can be easily adapted and utilized to impart knowledge to local leaders on how to conceptualize accountability notion by demonstrating to them, the difference between accountability and responsibility of which used to mean accountability during the study. In order to achieve this step, simulation, drama and any other teaching and learning materials and aids are necessary at this stage of equipping local leader with understanding of accountability procedures and practices.

Secondary, the Dar es Salaam city council, should think about accountability sensitization campaign that will go across the entire Dar es Salaam city council. Thus, a sensitization team should start with simple political accountability slogans to advocate a sense of accountability. At this juncture, formulation of accountability policy popular version demonstrating simple, but important stages, on how to understand and implement accountability, will add value to understanding capacity of local leaders on how to practice accountability.

Finally, the current study suggests that in the near future, there should be a need to have key performance indicators at local level in Dar es Salaam city council. Thus, it possible for the Dar es Salaam city council to design its own way of evaluating accountability practice through key performance indicators that agreed between the actors and the authority. With key performance indicator, it is anticipated to add more seriousness

on accountability matters of local leaders, since at the end of the day will be required to present their performance based on the key performance indicators agreed.

7.3 Contribution to the Knowledge

Regarding the contribution to the knowledge, this study covers various perspectives that include research method, research setting, theoretical perspective, and theoretical lens.

In the course of strategizing, designing and planning the research standpoint, this study exploits a case study research strategy to contribute to body of existing knowledge on accountability in local governance system, essentially in the practice of accountability implementation in Dar es Salaam local authorities in Tanzania. It appears that the large part of studies relating to accountability implementation practices have traditionally been conducted using surveys. Similarly, majority of the studies on accountability performance, or relationship between implementers of accountability in governance system have been conducted in most developed countries through the usage of case studies. There are considerably limited studies relating to perception of accountability in African developing countries like Tanzania, and particularly in the Dar es Salaam city council. Even though the case study strategy has naturally limitation, as it cannot compromise generalizable inference as advocated by Tellis (1997) and Dul &Hak (2008), yet the contribution of the study achieve benefit from this strategy in terms of structural culture of local authorities in Dar es Salaam, for example, this can be decently realized through this research strategy. In fact, this was conceivable because the case study research strategy motivate the researcher to enrich their understanding of an in depth thinking of individuals within a phenomenon that influence their understanding in social and political context (Humphrey, 1996). Therefore, the use of this research strategy for future research should be contemplated in

relation to accountability of appointed and employed local bureaucrats in government institutional systems.

This research provides exceptional contribution regarding its natural setting as it has been portrayed in this study that Dar es Salaam city council is the most populated and the fifth largest city in Africa with a large number of local government authorities under competitive multiparty politics. Regarding the language expertise and skills, Scapens (2004) stress the importance of language skills mastery in conducting a case study research; this includes mastery of local language use in the research setting. On field, experience has produced an understanding into study setting that needed exceptional local language skill in order to access the phenomenon being studied, through interviews and seize the uniqueness conveyed by the informants. Thus, this research reacts to an appeal proposed by Hoopwod (1976; 1983) that "accounting should be investigated where it operates" it is, for this reason, this unique setting selected to carry this study, offers a remarkable contribution to the body of knowledge.

This study also contributes to the body of knowledge through theorization paradigm made by the researcher, particularly in theorizing accountability subject through a theory of perception, which has opened a new perspective in studying accountability, especially when dealing with individual perception of accountability in service delivery. Regarding to the traditional way of theorizing accountability which has been dominated by principal-agent theories and related agent theories as it has been linked in this study, yet this study has opened a new chapter of studying accountability by linking perception of accountability with perception theory, which appears to be unconsidered in the previous study of accountability. Majority of the previous studies have vastly attempted to explore accountability by theorizing the principal-agent relationship. Studying of perception of

accountability done by this study provides a new perspective in studying personal accountability perception and feelings of an individual actor in the local authority setting. Studying perception in social human science has been perceived as part of political psychology, and sociology disciplines of understanding human person. It has been found in this study that perception can be studied in political discipline as well, since all politics are perceptions and closely interrelated with sociology and psychology disciplines. Thus, perception theory, which is among of the theory used to establish the foundation of this study, it is perceived as new approach in studying accountability. Amalgamation of perception theory in studying accountability perception of local leadership in Dar es Salaam, Tanzania, provides and in depth way of exploring, interpreting and describing the way local leaders understand accountability practices. Approaching accountability perception-by-perception theory opens the new horizon in understanding how inner mind or sensory input of an individual process action or decision, and transform information from a low level to a high level of understanding. Moreover, it was found that perception theory helps us to understand how a local leader process concepts, opinion, and ideas before reaching accountability actions or decisions. In deed perception theory and other theories utilized in this study assisted to define the three questions and objectives of this study to have better understanding of concepts, ideas, and opinions produced by participants. Following the lack of accountability in Dar es Salaam local authorities, the interest of the researcher was to examine the perception of local leaders in order to understand the individual innermost perception of accountability through political career experience. The study found that the selection of perception theory was an appropriate choice as it built a comprehensive epistemology in examining, analyzing and presenting the study findings in cohesive manner.

Theoretically, accountability forum demands power holders to explain and justify their decisions or actions carried out; this is done through questioning and examining understanding level of a particular power holder as suggested by theorists (Mulgan, 2000; Boven, 2010). From a theoretical lens approach, understanding that perception theory can guide me as political and social researcher takes a fundamental position in exposing the level of understanding of the key local accountability implementers who are involved in local service delivery. In Tanzania local government settings, the study provides a framework for discussion on the subject of accountability perception by the local leader. The results obtained from this phenomenon, contribute and open the room for more theoretical scholarly discussion locally, and internationally to debate on the perception of accountability as a subjective and internal felt understanding based on individual's felt experience. In addition, this research paper has been critically expected to contribute to the existing theoretical and conceptual debate on the perception of accountability in terms of examining the innermost personal understanding of concepts at the micro level of governance structures in Tanzania (Killian, 2017). The most important part of this study is the contribution made by participants themselves to define accountability based on their feeling which is not well articulated in previous studies (Hall et al., 2017). From this study, it was found that local leaders' perception and interpretation of accountability notion is undisputed since it comes out of their life experience, though the previous studies and the existing theories of accountability to some extent established the comprehensive conceptualization dimensions of the concept regardless of the uniqueness of a discipline itself. When it is revealed, interpreted and discussed in this study that there was the misperception of accountability notion among the local leaders, simply, the study wants to reflect local leaders' perception to those particular dimensions used to measure the way

accountability concept is conceptualized and defined in the most acceptable theoretical framework of accountability. Thus, the theory of perception is capable of contributing a profound understanding of how accountability notion is perceived by local leaders in Dar es Salaam city council.

Furthermore, the immense majority of local leaders appeared to appreciate that they have been experiencing difficulties in conceptualizing and implement accountability in local service delivery since there is no comprehensive initiative to help them understand thoroughly the way accountability can be put into practice to maximize the potentials and reputation in the local leadership. This contributes that lack of accountability prevailing in the Dar es Salaam local city councils, is related to the local leaders own self-misperception of accountability concept toward effective delivery of public and social services. Such exposition of information is not meant for generalization of the situation country wise, but the information obtained from this study may be used by academicians and other local stakeholders to further investigate more untouched areas from this research in order to advance knowledge that can be used to lessen the impact of prevailing phenomena.

7.4 The Future Implications of the Study

The reputation of a research is mainly determined by the application and its future implication. This study strives to improve our understanding of what accountability notion is perceived by lay people like local leaders in Dar es Salaam local authorities through the lens of their individual perception towards accountability practice and implementation in public and social service delivery. It is my expectation that by examining local leaders' perception and understanding of how best accountability is practiced by individual local leaders, this research initially, contribute to the current lack of accountability dialogue and complaints surrounding local community forums by providing some empirical evidence on

reality versus rhetorical assumptions. Therefore, through the discussion and sharing of the understandings of accountability perception, this research might intensify within all local Dar es Salaam city council stakeholders the awareness of Local leaders' perception of accountability that exist in in the five districts of Dar es Salaam City Council, by stimulating them to reflect, evaluate, question and challenge the status quo by rethinking and conceptualizing the best way to address the existing accountability situation.

This research also has some implications for local political parties' organizations that bring into power the local representatives through elections tendencies and procedures. The political parties should think twice about the capacity, readiness, attitude, and behavior of individual aspirants when nominating them for local leadership positions. It was observed by the researcher that to a certain extent, the acquisition of politically elected representatives at local government level in Dar es Salaam primarily focus on partisanship or politics of patronage but not on individual capacity, creativeness, behavior, and attitude in performing governance duties. In this period of lack of accountability in Dar es Salaam City council, the study distinguishes that there is a substantial obligation to prepare leaders to involve in innovative behaviors and positive attitude that promote a far-reaching and profound understanding of accountability implementation practice.

Moreover, as a researcher, I do anticipate that this study will also assist inform policymakers that seek to achieve timely accountability implementation practice at the local level by developing accountability framework or overhauling the system or policy or training program to enhance accountability practice at the local level. The evidence from the study shows participants were excited after being asked the factors hinder them from being accountable, among others factors, the did mention lack of accountability training seminars that would politically empower them on diverse policy issues. This study

identifies the strong need for accountability policy to intercede by manipulating accountability situation with a comprehensive framework and providing continuous support to local leaders to endeavor to effectively and timely implement accountability in service delivery.

7.5 Strengths and Limitation of the Study

This study demonstrates several strengths and limitations as experienced from its initial development on the way to its conclusion and recommendation. Among the strengths of this study is that the research has been conducted in a natural setting of which it was hand on experience for the researcher that has provided intensive and extensive information on the topic. Additionally, the strength of this study can also be perceived in the way qualitative research methods have been amalgamated and used to triangulate the results to obtain the full meaning of the data which guarantees the trustworthiness of the study. Therefore, the study contributes to added value information to the existing knowledge of accountability.

On the other hand, the limitation of the study was on the choice of the topic and study setting itself. Accountability has effects for all levels of organizational analyses (Frink & Klimoski, 1998; Lerner &Tetlock, 1999). Frink et al., (2008) argues that accountability concept is a meso-level whereas Lerner & Tetlock (1999) argues that accountability is multi-level constructs. Thus, the study was limited much of its focus on micro level or local level accountability. Precisely, the focus of this research concentrated on the two levels of local leadership; the sub-award and ward level councilors whom their perception of accountability received a little research attention in Tanzania. Also, the study was limited to three municipalities and five districts of the Dar es Salaam city council in Tanzania. The reason was to gain an in-depth understanding of the participants; thus, some

measure of immensity was limited. Indeed, the study narrowed itself to interview a sample of politically elected local leaders in Dar es Salaam local authorities, those who are responsible with accountability at the local government level (Mollel, 2010). Due to the limited number of participants, the information obtained is not likely to be representative of all local government political setting in other areas.

The findings of this study cannot be generalized to all areas of accountability policies and practices in Tanzania. While the findings may be suggestive of what key stakeholders can do to deals with a lack of accountability or developing related policy in general. Furthermore, the study findings are limited to the perspectives of those interviewed or participated in this study (Hall, Frink, & Buckley, 2017). While this study makes no claims of generalizability, the findings may prove constructive and advantageous for those who seek information on how local leaders can improve accountability practices at the local governance level.

Furthermore, despite the importance and significance of the future implication of the research, is that of time restriction. Concerning time and resources, the study could not be extended to other areas for comparative analysis advantage as it was confined into five districts of Dar es Salaam city council only.

7.6 Recommendations

The findings of this study have inference for the local level accountability perception and its implementation practice. As a result, some recommendations have been made to apply to some relevant institution, agencies and individual stakeholders for the improvement of accountability practices in public service delivery in a similar study area.

Firstly, the study recommends that since politically elected local leaders work in collaboration with the community, educating them on accountability concept would improve their accounting practices toward effective delivery of service to the local community and reduce registered complaints about lack of accountability as it was observed during data collection exercise. Thus, the study proposes that the Dar es Salaam city council (DCC) in collaboration with President's Office for Regional Administrative and Local Government (PO-RALG) should step in and design immediate training module that will help to boost understanding of the local leader on accountability concept, purpose, and its implementation practices. For instance, similar, initiative has been tried in South Africa, Kenya, Cambodia, Bangladesh, Ghana, USA, Australia, Uganda and other parts of Europe, of which the training approach worked effectively and has reduced lack of accountability and enhanced accountability practices (Devas & Grant, 2003; Koma, 2010; Lee, & Park, 2015; Marcossy, 2017; Panday, 2018)

Secondly, the lack of accountability which demonstrated by majority of the local leaders during the field visit in five district councils of Dar es Salaam local authorities, the study recommends that the relevant institution like DLAs in collaboration PO-RALG should take serious steps to develop a comprehensive key performance indicators framework that will be used to monitor and evaluate local leaders accountability practices. Similar experience has been used in Malaysia, Indonesia, Afghanistan, Ghana, Kenya and United Kingdom, (Mawdsley,Townsend & Porter, 2005; Khalid, 2010; Zaherawati, 2011; Siddiquee, 2014; Basri & Nabiha, 2014; Edward, Osei-Bonsu, Branchini, Yarghal, Arwal & Naeem, 2015) indicate that key performance indicators motivate local leader to value the duties and responsibilities towards effective implementation of accountability practice.

Thirdly, in order to deal with accountability hindrances that seemed to affect the local leaders' implementation of accountability in their respective community, the study recommend that the Association of Local Government Authority (ALAT) in Collaboration with DLAs and Policymakers should start to develop an inclusive accountability policy that will be used to address all of the accountability matters that appears to affect majority of actors in local authorities. There has been review of accountability globally, previous studies (Conner, & Rabovsky, 2011; Said, Alam & Aziz, 2015; Tilley, 2016; Murphy & Albu, 2018; Tama, Molyneux, Waweru, Tsofa, Chuma, & Barasa, 2018) indicate that countries like Kenya, Uganda, Malaysia, Indonesia, Singapore, Tunisia and many others, have been trying to improve accountability practice at local level by reviewing their public policies time to time. Therefore, it is right time for policy makers in Dar es Salaam city council to overhaul the existing accountability framework by reviewing it, or establishing a new comprehensive accountability policy that will address accountability matters.

Fourthly, during the study, it was observed that one of the major obstacles toward implementation of accountability in service delivery was the circumstance whereby the local leaders complained to work without being paid anything by the central government. This situation was perceived by the majority of the local leaders as a disregard for their commitment and devotion to local authorities. That way there was down morale in responding to accountability matters of which were associated with normal daily responsibilities. Previous studies (Hasselskog & Schierenbeck, 2015; Rebolledo, Zamora Medina & Rodríguez-Virgili, 2016; Affeldt, 2015; Edwards, Yilmaz & Boex, 2015; Ferry & Murphy, 2018) indicate that there some sort of payment inform of labor wage or salaries tokens to local leaders in Kenya, USA, Rwanda, Sierra-Leone, Spain, Denmark and some Scandinavian Countries. The introduction of payment to local leaders not only motivated

local leaders to perform effectively their duties and responsibilities but also enhanced accountability practice in local authorities

Fifthly, though this was a single case study, the present research suggests that, a cross-comparative study can be conducted in the near future between the local leaders' perception and citizens' perception of accountability concept and its implementation in local governance systems. Furthermore, the study recommends future research to think the use of the mixed method in order to understand more the differences that may occur in studying perception by using a mixed method approach.

Finally, since education background of respondents appeared to have affected implementation of accountability in Dar es Salaam local authorities, therefore the study recommends to the local political party organizations, which are the custodians and guarantors of prospective candidates or aspirants for local leadership to select candidates who will be reasonably educated and well informed in decision making related to accountability matters. Presviou studies (Sahlberg, 2010; Conner & Rabovsky, 2011; Lozano, Lukman, Lozano, Huisingh & Lambrechts, 2013; Noe, Hollenbeck, Gerhart, & Wright, 2017) illustrate that hiring relatively educated people for a local enhances a speed of implementing development issues at local level compared to patchy educated people. Thus, in order to have better policy implementation circle as well as rational decision making set up, it is significant to have reason candidates or aspirants for local political posts.

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APPENDICES

Appendix I

UNIVERSITI MALAYSIA SARAWAK

FACULTY OF SOCIAL SCIENCES AND HUMANITIES

DEPARTMENT OF POLITICAL SCIENCE

Informed Consent for Participants

Topic: Local Leaders' Accountability in Service Delivery: A Case Study of Dar es Salaam Local Authorities, Tanzania

Dear Sir/Madam,

I am a UNIMAS student of the above-mentioned institution conducting a research on Examining Local Leaders' Accountability in Service Delivery: A Case Study of Dar es Salaam Local Authorities in Tanzania. This study mainly intends to explore the experience of Local Leaders by looking at how their perception of accountability implementation towards effective service delivery to the local community. Please, be informed that this is purely an academic exercise and shall solely used for academic purposes. I hereby assure you that information provided would be treated as confidential and your identity as a participant would not be disclosed. You are at liberty to stop being interviewed at any point in time or ask questions about this research.

I would be very grateful if you could help this research with your views and ideas on the topic. Thank you so much.

Date …… Sign/thumbprint……...

Appendix II

UNIVERSITI MALAYSIA SARAWAK

FACULTY OF SOCIAL SCIENCES AND HUMANITIES

DEPARTMENT OF POLITICAL SCIENCE

Interview Guide Sub-Ward Local Leaders

Section A: Demographic information of respondents

Age …….

Local government area……

Sex……..

Education level……

Occupation……..

Section B: Research question 1

How does local leader perceive accountability notion in service delivery?

1. Are you a partisan of any political party?

   *If yes, which political parties are you affiliated to (Probe for name of the party)

2. When did you become elected as a local leader?

   *(Probe for the year)

3. Can you tell me a little bit about your past local election?

   *If yes, do you remember what happened in your local election? (Probe for his/her experience)

4. What positions do you serve as a local leader?

   * (Probe for his/her exact position)

5. Could you say something about local leadership?

   *(Probe for how do they form local leadership, also probe for the number of committees they have)

6. How long have you been working as local leader?

   *(Probe for exactly years, he or she has been in service)

7. Can you tell me, how do you perform your daily responsibilities?
8. Can you tell me, what happens when you are blamed of not fulfilling your responsibilities?
9. Would please tell me, how does accountability notion means to you?
10. In your understanding, do you think accountability is something important for your political career?

Section C: Research question 2

To what extent the local leader consider themselves as accountable to the local community?

1. As a local leader, would please tell me, how do you perceive yourself accountable?
2. Have you ever voluntarily tried being accountable in your career?

   *If yes, probe for more specified event.

3. To whom are you accountable?

   *(Probe for a specific organ or body)

4. In which situation do you think is appropriate for you to be accountable?

   *(Probe for a specific deeper understanding of such context)

5. Are there any mechanisms used to control accountability in your local council?

   *If yes, ask him to mention (Probe for details)

6. In your understanding, do you think being accountable is something important for you?

   *If yes, ask how it (Probe for details) is

Section B: Research question 3

What are the factors that hinder the implementation of accountability in service delivery?

1. Would please tell me, how do you understand the term accountability hindrances?

   *(Probe for more clarification about the concept)

2. Can you mention those accountability hindrances?

   *If yes, ask to him/her to itemize (Probe for a deeper understanding)

3. Why do you think there are accountability hindrances to your accountability?

   *(Probe for specific reasons)

4. Would you please tell me, what are the sources of accountability hindrances?

   *(Probe for specific causes)

5. As a local leader, would please tell me, have you ever experienced any accountability hindrance?

   *If yes, ask him/her about his experience (Probe for further understanding)

6. How did you solve that particular hindrance? (Probe for more details)
7. Can you tell me, what do you think can be done to improved accountability? (Probe for opinions)

Thank you so much for your time

Appendix III

UNIVERSITI MALAYSIA SARAWAK

FACULTY OF SOCIAL SCIENCES AND HUMANITIES

DEPARTMENT OF POLITICAL SCIENCE

Interview Guide Ward Councilors

Section A: Demographic information of respondents

Age …….

Local government area……

Sex……..

Education level……

Occupation……..

Section B: Research question 1

How does local leader perceive accountability notion in service delivery?

1. Are you a partisan of any political party?

   *If yes, which political parties are you affiliated to (Probe for name of the party)

2. Can you tell me a little bit about your past local election?

   *If yes, do you remember what happened in your local election? (Probe for his/her experience)

3. Could you say something about local leadership?

   *(Probe for how do they form local leadership, also probe for the number of committees they have)

4. How long have you been working as local leader?

*(Probe for exactly years, he or she has been in service)

5. Can you tell me, how do you perform your daily responsibilities?
6. Can you tell me, what happens when you are blamed of not fulfilling your responsibilities?
7. Would please tell me, how does accountability notion means to you?
8. In your understanding, do you think accountability is something important for your political career?

Section C: Research question 2

To what extent the local leader consider themselves as accountable to the local community?

7. As a local leader, would please tell me, how do you perceive yourself accountable?
8. Have you ever voluntarily tried being accountable in your career?

   *If yes, probe for more specified event.
9. To whom are you accountable?

   *(Probe for a specific organ or body)
10. In which situation do you think is appropriate for you to be accountable?

    *(Probe for a specific deeper understanding of such context)
11. Are there any mechanisms used to control accountability in your local council?

    *If yes, ask him to mention (Probe for details)
12. In your understanding, do you think being accountable is something important for you?

    *If yes, ask how it (Probe for details) is

Section B: Research question 3

What are the factors that hinder the implementation of accountability in service delivery?

8. Would please tell me, how do you understand the term accountability hindrances?

   *(Probe for more clarification about the concept)

9. Can you mention those accountability hindrances?

   *If yes, ask to him/her to itemize (Probe for a deeper understanding)

10. Why do you think there are accountability hindrances to your accountability?

    *(Probe for specific reasons)

11. Would you please tell me, what are the sources of accountability hindrances?

    *(Probe for specific causes)

12. As a local leader, would please tell me, have you ever experienced any accountability hindrance?

    *If yes, ask him/her about his experience (Probe for further understanding)

13. How did you solve that particular hindrance? (Probe for more details)

14. Can you tell me, what do you think can be done to improved accountability? (Probe for opinions)

Thank you so much for your time.

Appendix IV

UNIVERSITI MALAYSIA SARAWAK

FACULTY OF SOCIAL SCIENCES AND HUMANITIES

DEPARTMENT OF POLITICAL SCIENCE

Focus Group Discussion Guide for Sub-Ward Local Leaders

Section A: Social Demographic Data

Question	Category	Response
Sex	Male	
	Female	
Age	How old are you?	
What is your occupation?	Trader	
	Artisan	
	Politician	
	Farmer	
	Fishermen	
	Driver	
	Student	
	Government Worker/Employee	
Are you employed or self-employed?	Employed	
	Self employed	
What is the level of your education?	Primary	

	Secondary
	College
	University
	Others
Political party's affiliation	Partisan
	Non-Partisan
Which political party? (e.g.)	CCM
	CHADEMA
	CUF
	Others
What is the name of your municipality?	Ubungo
	Ilala
	Temeke
	Kinondoni
	Kigamboni
How long have you been working there?	Days
	Weeks
	Months
	Years
What type of work do you do there?	(a) Sub-ward Chairperson
	(b) Ward Councilor
	(c) Member of parliament
	(d) Local government official

Focus Group Discussion Questions for Local Leaders

Section B: Research question 1

How does local leader perceive accountability notion in service delivery?

1. Can you tell me, how do you perform your daily responsibilities?
2. Can you tell me, what happens when you are blamed of not fulfilling your responsibilities?
3. Would please tell me, how does accountability notion means to you?
4. In your understanding, do you think accountability is something important for your political career?

Section C: Research question 2

To what extent the local leader consider themselves as accountable to the local community?

1. As a local leader, would please tell me, how do you perceive yourself accountable?
2. Have you ever voluntarily tried being accountable in your career?

   *If yes, probe for more specified event.
3. To whom are you accountable?

   *(Probe for a specific organ or body)
4. In which situation do you think is appropriate for you to be accountable?

   *(Probe for a specific deeper understanding of such context)
5. In your understanding, do you think being accountable is something important for you?

Section D: Research question 3

What are the factors that hinder the implementation of accountability in service delivery?

1. Would please tell me, how do you understand the term accountability hindrances?

   *(Ask to them to clarification about the concept and then itemize the hindrances)

2. Would you please tell me, what are the sources of accountability hindrances?

   *(Probe for specific causes)

3. As a local leader, would please tell me, have you ever experienced any accountability hindrance?

   *If yes, ask them about their experience (Probe for further understanding)

4. How did you solve that particular hindrance? (Probe for more details)
5. Can you tell me, what do you think can be done to improved accountability? (Probe for opinions)

Thank you so much for your time.

Appendix V

UNIVERSITI MALAYSIA SARAWAK

FACULTY OF SOCIAL SCIENCES AND HUMANITIES

DEPARTMENT OF POLITICAL SCIENCE

Focus Group Discussion Guide for Councilors

Section A: Social Demographic Data

Question	Category	Response
Sex	Male	
	Female	
Age	How old are you?	
What is your occupation?	Trader	
	Artisan	
	Politician	
	Farmer	
	Fishermen	
	Driver	
	Student	
	Government Worker/Employee	
Are you employed or self-employed?	Employed	
	Self employed	
What is the level of your education?	Primary	

	Secondary
	College
	University
	Others
Political party's affiliation	Partisan
	Non-Partisan
Which political party? (e.g.)	CCM
	CHADEMA
	CUF
	Others
What is the name of your municipality?	Ubungo
	Ilala
	Temeke
	Kinondoni
	Kigamboni
How long have you been working there?	Days
	Weeks
	Months
	Years
What type of work do you do there?	(e) Sub-ward Chairperson
	(f) Ward Councilor
	(g) Member of parliament
	(h) Local government official

Focus Group Discussion Questions for Local Leaders

Section B: Research question 1

How does local leader perceive accountability notion in service delivery?

1. Can you tell me, how do you perform your daily responsibilities?
2. Can you tell me, what happens when you are blamed of not fulfilling your responsibilities?
3. Would please tell me, how does accountability notion means to you?
4. In your understanding, do you think accountability is something important for your political career?

Section C: Research question 2

To what extent the local leader consider themselves as accountable to the local community?

1. As a local leader, would please tell me, how do you perceive yourself accountable?
2. Have you ever voluntarily tried being accountable in your career?

   *If yes, probe for more specified event.
3. To whom are you accountable?

   *(Probe for a specific organ or body)
4. In which situation do you think is appropriate for you to be accountable?

   *(Probe for a specific deeper understanding of such context)
5. In your understanding, do you think being accountable is something important for you?

Section D: Research question 3

What are the factors that hinder the implementation of accountability in service delivery?

1. Would please tell me, how do you understand the term accountability hindrances?

   *(Ask to them to clarification about the concept and then itemize the hindrances)

2. Would you please tell me, what are the sources of accountability hindrances?

   *(Probe for specific causes)

3. As a local leader, would please tell me, have you ever experienced any accountability hindrance?

   *If yes, ask them about their experience (Probe for further understanding)

4. How did you solve that particular hindrance? (Probe for more details)
5. Can you tell me, what do you think can be done to improved accountability? (Probe for opinions)

Thank you so much for your time.

Appendix VI

LIST OF PARTICIPANTS FOR IN-DEPTH INTERVIEWS AND FOCUS GROUP DISCUSSIONS

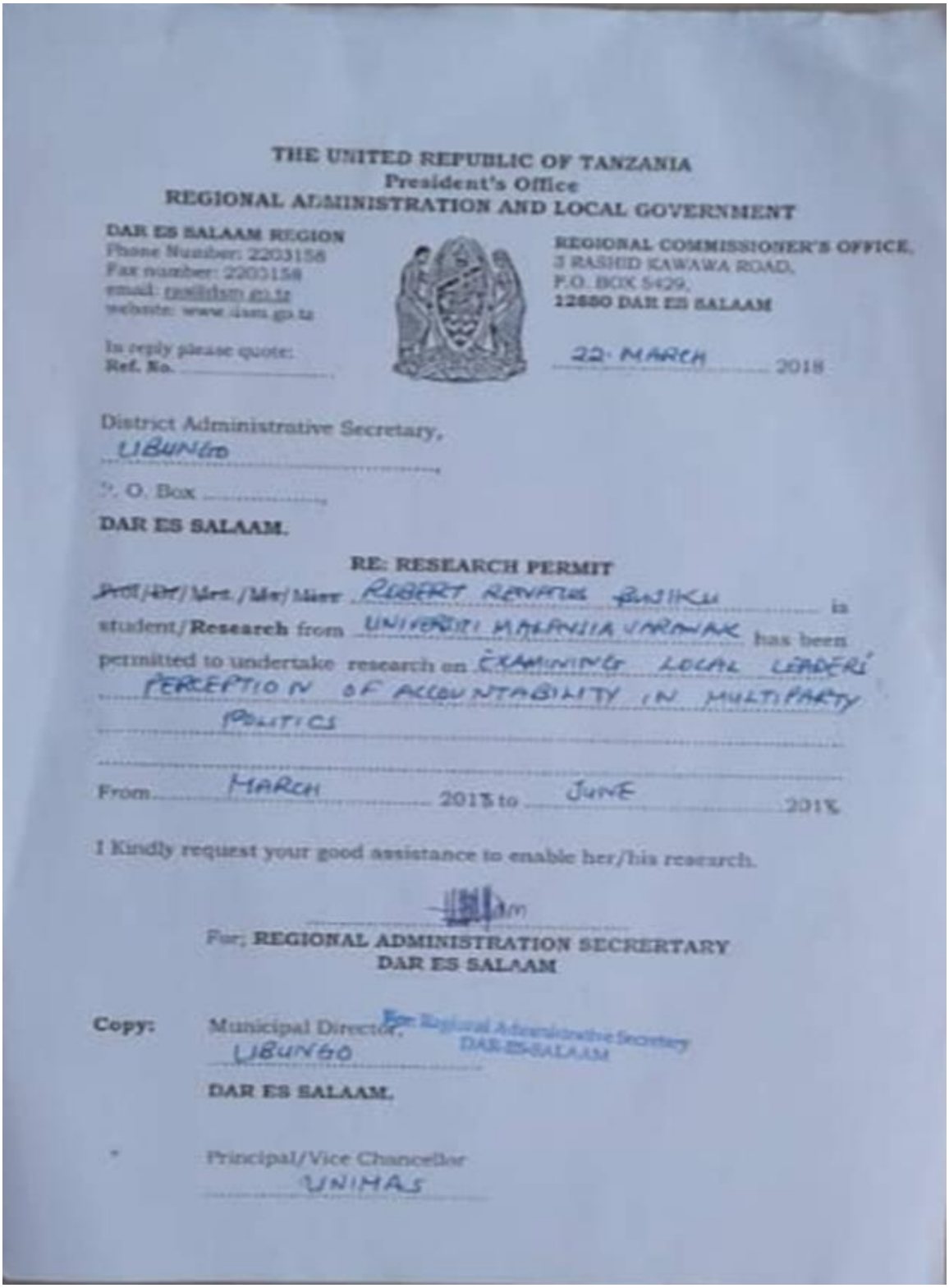
SN	CODE GIVEN	LOCAL LEADERSHIP POSITION	GENDER
1.	AAO	Councilor	Female
2.	ACC	Councilor	Female
3.	ADC	Councilor	Male
4.	AED	Councilor	Male
5.	AKD	Councilor	Female
6.	APS	Councilor	Female
7.	AZX	Councilor	Male
8.	BCA	Councilor	Male
9.	BDE	Councilor	Male
10.	BHC	Councilor	Male
11.	CAD	Councilor	Female
12.	CBG	Councilor	Male
13.	CCD	Councilor	Female
14.	CDE	Councilor	Male
15.	DCD	Councilor	Male
16.	DIT	Councilor	Male
17.	EAU	Councilor	Male
18.	ECA	Councilor	Male
19.	EFD	Councilor	Female
20.	EGM	Councilor	Male
21.	FBI	Councilor	Male
22.	FBO	Councilor	Male
23.	GFA	Councilor	Female
24.	GGH	Councilor	Male
25.	HBC	Councilor	Female
26.	HBO	Councilor	Female
27.	HKL	Councilor	Male
28.	IDI	Councilor	Male
29.	KBS	Councilor	Male
30.	KCB	Councilor	Male
31.	KDF	Councilor	Male
32.	KNM	Councilor	Female
33.	KXP	Councilor	Male
34.	MSA	Councilor	Male
35.	PCM	Councilor	Female
36.	PDF	Councilor	Male

37.	PPF	Councilor	Male
38.	PPR	Councilor	Male
39.	PPX	Councilor	Male
40.	PRM	Councilor	Male
41.	QPF	Councilor	Male
42.	QST	Councilor	Male
43.	RPA	Councilor	Male
44.	RST	Councilor	Male
45.	SRS	Councilor	Female
46.	UDM	Councilor	Female
47.	UDS	Councilor	Male
48.	UKX	Councilor	Female
49.	XGA	Councilor	Male
50.	YAP	Councilor	Female
51.	ABC	Subward local leader	Male
52.	ANA	Subward local leader	Male
53.	AND	Subward local leader	Male
54.	ASI	Subward local leader	Male
55.	ATM	Subward local leader	Male
56.	AWP	Subward local leader	Male
57.	BAC	Subward local leader	Male
58.	BBC	Subward local leader	Male
59.	BCG	Subward local leader	Male
60.	BXP	Subward local leader	Male
61.	CAF	Subward local leader	Female
62.	CAT	Subward local leader	Male
63.	CBC	Subward local leader	Male
64.	CCC	Subward local leader	Male
65.	CCK	Subward local leader	Male
66.	CCS	Subward local leader	Female
67.	CSO	Subward local leader	Male
68.	DAB	Subward local leader	Female
69.	DAD	Subward local leader	Female
70.	DAS	Subward local leader	Female
71.	DDD	Subward local leader	Male
72.	DDE	Subward local leader	Male
73.	DEF	Subward local leader	Male
74.	DSO	Subward local leader	Male
75.	EAR	Subward local leader	Male
76.	EAT	Subward local leader	Female
77.	ECB	Subward local leader	Female
78.	EGM	Subward local leader	Female
79.	EYE	Subward local leader	Female
80.	FAN	Subward local leader	Male
81.	FAO	Subward local leader	Male
82.	FEF	Subward local leader	Female
83.	FFT	Subward local leader	Male
84.	FIN	Subward local leader	Female
85.	FSS	Subward local leader	Female
86.	GAS	Subward local leader	Female
87.	GAT	Subward local leader	Female

88.	GHI	Subward local leader	Male
89.	GIL	Subward local leader	Male
90.	GIZ	Subward local leader	Male
91.	GXZ	Subward local leader	Male
92.	HBC	Subward local leader	Male
93.	HEG	Subward local leader	Female
94.	ICA	Subward local leader	Male
95.	IIP	Subward local leader	Female
96.	JAR	Subward local leader	Male
97.	JJK	Subward local leader	Male
98.	JKN	Subward local leader	Female
99.	JPM	Subward local leader	Male
100.	JST	Subward local leader	Male
101.	KGB	Subward local leader	Female
102.	LAB	Subward local leader	Male
103.	LIB	Subward local leader	Male
104.	LIZ	Subward local leader	Male
105.	MBS	Subward local leader	Female
106.	MOM	Subward local leader	Male
107.	NAS	Subward local leader	Male
108.	NGO	Subward local leader	Female
109.	OAU	Subward local leader	Female
110.	ODM	Subward local leader	Male
111.	OIL	Subward local leader	Male
112.	OMN	Subward local leader	Female
113.	OPQ	Subward local leader	Male
114.	OSR	Subward local leader	Male
115.	PCB	Subward local leader	Male
116.	PIL	Subward local leader	Female
117.	PIT	Subward local leader	Female
118.	PPT	Subward local leader	Male
119.	PSP	Subward local leader	Female
120.	QZZ	Subward local leader	Male
121.	RAB	Subward local leader	Male
122.	RAS	Subward local leader	Male
123.	REI	Subward local leader	Female
124.	RRB	Subward local leader	Male
125.	SPZ	Subward local leader	male
126.	SSP	Subward local leader	Male
127.	STD	Subward local leader	Male
128.	TBD	Subward local leader	Female
129.	TFF	Subward local leader	Male
130.	UBS	Subward local leader	Male
131.	UNO	Subward local leader	Male
132.	USA	Subward local leader	Male
133.	UVZ	Subward local leader	Female
134.	UXG	Subward local leader	Female
135.	VIO	Subward local leader	Female
136.	VSP	Subward local leader	Male
137.	VVI	Subward local leader	Male
138.	VXT	Subward local leader	Female

139.	WXY	Subward local leader	Male
140.	XAB	Subward local leader	Male
141.	XBO	Subward local leader	Male
142.	XNG	Subward local leader	Male
143.	XPZ	Subward local leader	Female
144.	XXL	Subward local leader	Female
145.	ZAP	Subward local leader	Male
146.	ZXY	Subward local leader	Male

Appendix VII



THE UNITED REPUBLIC OF TANZANIA
President's Office
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT

DAR ES SALAAM REGION
Phone Number: 2203158
Fax number: 2203158
email: rasldsm@gmail.com
website: www.dsm.go.tz

In reply please quote:
Ref. No. .....

REGIONAL COMMISSIONER'S OFFICE,
3 RASHID KAWAWA ROAD,
P.O. BOX 5429,
12880 DAR ES SALAAM

22- MARCH 2018

District Administrative Secretary,
UBUNGO
P. O. Box .....
DAR ES SALAAM.

RE: RESEARCH PERMIT

~~Prof/Dr/Mrs./Mr/Miss~~ ROBERT RENATUS BUSIKU is student/Research from UNIVERSITI MALAYSIA SARAWAK has been permitted to undertake research on EXAMINING LOCAL LEADERS' PERCEPTION OF ACCOUNTABILITY IN MULTIPARTY POLITICS

From MARCH 2018 to JUNE 2018

I Kindly request your good assistance to enable her/his research.

For; REGIONAL ADMINISTRATION SECRERTARY
DAR ES SALAAM

Copy: Municipal Director,
UBUNGO
DAR ES SALAAM.

Regional Administrative Secretary
DAR-ES-SALAAM

Principal/Vice Chancellor
UNIMAS

THE UNITED REPUBLIC OF TANZANIA
President's Office
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT

DAR ES SALAAM REGION
Phone Number: 2203158
Fax number: 2203158
email: ras@dsm.go.tz
website: www.dsm.go.tz



REGIONAL COMMISSIONER'S OFFICE,
3 RASHID KAWAWA ROAD,
P.O. BOX 5429,
12880 DAR ES SALAAM

In reply please quote:
Ref. No. .....

22 MARCH 2018

District Administrative Secretary,
KINONDONI,
P. O. Box .....,
DAR ES SALAAM.

RE: RESEARCH PERMIT

Mr/Mrs/Miss ROBERT RENATUS BUSILILI is student/Research from UNIVERSITI MALAYSIA SARAWAK has been permitted to undertake research on EXAMINING LOCAL LEADERS' PERCEPTION OF ACCOUNTABILITY IN MULTIPARTY POLITICS

From MARCH 2018 to JUNE 2018

I Kindly request your good assistance to enable her/his research.

For; REGIONAL ADMINISTRATION SECRERTARY
DAR ES SALAAM

For Regional Administrative Secretary
DAR-ES-SALAAM

Copy: Municipal Director,
KINONDONI
DAR ES SALAAM.

Principal/Vice Chancellor
UNIMAS

THE UNITED REPUBLIC OF TANZANIA
President's Office
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT

DAR ES SALAAM REGION
Phone Number: 2203158
Fax number: 2203158
email: rasdslam.go.tz
website: www.dsm.go.tz



REGIONAL COMMISSIONER'S OFFICE,
3 RASHID KAWAWA ROAD,
P.O. BOX 5429,
12880 DAR ES SALAAM

In reply please quote:
Ref. No. .....

20 MARCH 2018

District Administrative Secretary,
KIGAMBONI
P. O. Box .....
DAR ES SALAAM.

RE: RESEARCH PERMIT

Prof/Dr/Mrs./Mr/Miss ROBERT RENATUS BUSIKU is student/**Research** from UNIVERSITY MALAYSIA SARAWAK has been permitted to undertake research on EXAMINING LOCAL LEADERS' PERCEPTION OF ACCOUNTABILITY IN MULTIPARTY POLITICS

From MARCH 2018 to JUNE 2018.

I Kindly request your good assistance to enable her/his research.

For: REGIONAL ADMINISTRATION SECRERTARY
DAR ES SALAAM

For: Regional Administrative Secretary
DAR-ES-SALAAM

Copy: Municipal Director,
KIGAMBONI
DAR ES SALAAM.

Principal/Vice Chancellor
UNIMAS

THE UNITED REPUBLIC OF TANZANIA
President's Office
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT

DAR ES SALAAM REGION
Phone Number: 2203158
Fax number: 2203158
email: rasdsm@...
website: www.dsm.go.tz

In reply please quote:
Ref. No. .....

REGIONAL COMMISSIONER'S OFFICE
3 RASHID KAWAWA ROAD,
P.O. BOX 3429,
12880 DAR ES SALAAM

22 MARCH 2018

District Administrative Secretary,
ILALA
P. O. Box .....
DAR ES SALAAM.

RE: RESEARCH PERMIT

Mr/Ms/Mrs/Miss ROBERT ALPHEUS RUSIKA is student/Research from UNIVERSITY MALAYSIA SARAWAK has been permitted to undertake research on EXAMINING LOCAL LEADERS' PERCEPTION OF ACCOUNTABILITY IN MULTI PARTY POLITICS

From MARCH 2018 to JUNE 2018.

I Kindly request your good assistance to enable her/his research.

For: REGIONAL ADMINISTRATION SECRETARY
DAR ES SALAAM

Copy: Municipal Director
ILALA
DAR ES SALAAM.

Principal/Vice Chancellor
UNIMAS

THE UNITED REPUBLIC OF TANZANIA
President's Office
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT

DAR ES SALAAM REGION
Phone Number: 2201150
Fax number: 2201150
email: rasdsm@.go.tz
website: www.dsm.go.tz

In reply please quote:
Ref. No.

REGIONAL COMMISSIONER'S OFFICE
3 RASHID KAWAWA ROAD,
P.O. BOX 6423,
12880 DAR ES SALAAM

22nd MARCH 2018

District Administrative Secretary,
TEMEKE
P. O. Box
DAR ES SALAAM.

RE: RESEARCH PERMIT

Ms/Dr/Mr/Mrs/Miss ROBERT KENATUS PHILIPO is a student/Research from UNIVERSITY MANAGEMENT CHARACTER has been permitted to undertake research on EXAMINATION LOCAL LEADERS' PERCEPTION OF ACCOUNTABILITY IN MULTI-PARTY POLITICS

From APRIL 2018 to JUNE 2018.

I Kindly request your good assistance to enable her/his research.

For: REGIONAL ADMINISTRATION SECRETARY
DAR ES SALAAM

Cc: Municipal Director,
TEMEKE
DAR ES SALAAM.

Principal/Vice Chancellor
UDSM

For Regional Administrative Secretary
DAR ES SALAAM