**ASSESSMENT OF THE CONTRIBUTION OF FINANCIAL ACCOUNTABILITY ON THE PERFORMANCE OF LOCAL GOVERNMENT AUTHORITIES IN TANZANIA: A CASE OF NEWALA TOWN COUNCIL**

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#

# A DISSERTATION SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS OF THE DEGREE OF MASTER OF ARTS IN GOVERNANCE AND LEADERSHIP OF THE OPEN UNIVERSITY OF TANZANIA

# 2017CERTIFICATION

The undersigned certifies that he has read and hereby recommends for acceptance by the Open University of Tanzania a dissertation titled “Assessment of the contribution of Financial Accountability on the performance of Local Government Authorities in Tanzania case of Newala Town Council” in partial fulfillment of the requirements for the Degree of Masters of Arts in Governance and Leadership of the Open University of Tanzania.

………………………………………..

Dr. Emmanuel Mallya

(Supervisor)

…………………………

Date

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# DECLARATION

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Date

#

**DEDICATION**

I dedicate this work to my brother Edson Daudi as a way of saying thank you for everything in my life.

# ACKNOWLEDGEMENT

I am pleased to register my thanks to those who have made this work to be done and finalized since the work needed support and collaboration from various people and no way it could have been finalized without their commitments. My first and foremost thanks are directed to God who blessed and strengthened me to pursue my studies with great vigor and enthusiasm. Second, appreciations goes to Nicera Gosberth, my parents Daudi Kisoka Mpalamba and Esther Mpendakazi Rafael who brought me in the world and nurtured me well and my brother Edson Daudi who put me in school and financed all my studies from lower level to this level. In a special way apart from the material and moral support, I really acknowledge and appreciate my supervisor Dr. Emmanuel Mallya for his tireless efforts to provide constructive comments and guidance to make this report meet the requirement for the Masters of Arts in Governance and Leadership. Prof. D. Ngaruko is also appreciated for his guidance in Research Methodology as well as Project Designing, which both have been very useful throughout in conducting the needed assessment designing and implementation of this project not to mention also all instructors who supported me in one way or another. I would like also to thank the Newala District Council Leadership and other staff Members (the host organization which collaborated well with the author in all project activities); who responded to my questionnaires. My sincere gratitude to all staff members who responded to participate and contribute in the financial accountability assessment project.

**ABSTRACT**

This study investigated the contribution of financial accountability on the performance of local government authorities in Tanzania by using the case study of Newala Town Council**.** The study applied both quantitative and qualitative research methods. The sample size includes 68 respondents and the author applied SPSS to analyze the quantitative data. Findings from the study show that financial accountability has a significant impact on the performance of local government authorities. The results shows that financial accountability has helped the council in attaining trust to funders and donors hence accomplish projects on time. Moreover according to their views financial accountability has established value for money through the services delivery to the community. The results shows that the strategies which helped Newala Town Council to implement financial accountability for better performance of the council include segregation of powers, proper utilization of financial documents, pre auditing, monthly bank reconciliation and physical control of hard cash by putting cash and cash equivalents into the strong room of the council

Although the Newala Town Council is implementing financial accountability there are still some challenges including: shortages of staff to enable segregation of duties, lack of guidelines and inadequate finance to enable the running of financial control properly. Therefore in order to implement these strategies effectively it’s advised to address these challenges through different ways. But the government support is very important in order to improve service delivery at the council. Other mechanisms may include adoption and proper supervision of point of sales system (POS), Epicor, establishment of management information system (MIS), adopt Homis and Lowson programs.

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# LIST OF ABREVIATIONS

PSR Public Sector Reform

URT United Republic of Tanzania

SPSS Statistical Package for the Social Science

MIS Management Information System

IT Information Technology

POS Point Of Sale

HOMIS Hospital Operations and Management Information System

# CHAPTER ONE

# 1.0 INTRODUCTION

**1.1 Background of the Problem**

Financial accountability in developing countries can be explained as management of funds or cash flow in an organisation (in our case in local governments) and has undergone different reforms. Ng’eni (2016) cited Renyan et al. (2012) explain that most developing countries have experienced governance reforms in public sector management. One of the major reforms is decentralization which entails transfer of fiscal responsibilities to sub-national governments. Transfer of fiscal affairs to lower level of government requires strong and sound financial management due to fiscal autonomy in both revenues and public expenditure. This transfer is from central government to local government

In essence any developing democracy requires the effective functioning of local governments through which the citizens are empowered in understanding what their government does in terms of policy making, political decisions, security and public service delivery (Peters 1996). The significance of the financial accountability is completely centred on holding the government accountable for its financial decisions and actions vide which local government authorities can sustain social growth and development.

In the Tanzania context**,** there is a broad consensus that the development and performance of Local government authorities require more independent and legally protected, professionally managed and economically viable financial accountability patters which are significant in driving positive actions to those in power and ensuring that there is accountability for government actions and decisions at the Municipal level (William 2010). Many of the local government authorities faced with the issues of unaccountability like not accounting finances allocated in LGAs for different projects, Fjeldsland, O.H et al. (2010) provide example of the issue, computerization of budgeting and accounting activities initiated in 2002, did not show positive results for example Kilosa DC was using both platinum accounting software and a manual system, failed to account for 98 percent of its own revenues in its budgets for 2005. This goes against what Ng’eni (2016) provides for LGAs the important of creating internal controls that can help and ensure proper use of public money as documented in the budget.

Financial accountability has been ideal outcry in many developing economies and it has raised concerns for public and local government reforms. Since Tanzania had embraced the socialist economy which failed to deliver the expected performance levels in the economy including public finances being squeezed and real pay levels in the civil service had worsened year by year (Richard 1999) hence, the Tanzania Government attempted to address the disastrous state of the economy by breaking the old socialist model. It attempted to redefine the boundaries of the state and give greater space for the private sector and third sector institutions. However, it lacked any effective implementation mechanism (Richard 1999). The Civil service, despite employing more staff than at any time in its history, no longer had the capacity or the resources to develop and implement new policies. The Reform of the civil service became a priority and the Civil service reform program was launched in 1991.

According to the government, the aim of these reforms was to implement a shift from the state centered management to a more decentralized approach which saw more devolution of administrative power and resources in the Local government authorities in Tanzania.(William 2010). This was done to improve the operations’ and actions taken by Municipal authorities towards managing the social affairs and providing efficient public services through effective management of finances, polices and reforms. Despite this trend, the existence outdated legal frameworks, un-professionalism and mismanagement of finance which has affected the development and implementation of quality public services among Town councils and this reaffirms the significance of enhancing financial accountability.

Nevertheless, the performance of local government authorities has raised recent debates related to how the Town councils can best enforce financial accountability for better performances and effective service delivery. It remains imperative that, financial accountability can influence better service delivery and it is upon this background that, the study will assess the contribution of financial accountability on the performance of local government Authorities in Tanzania with the case of the Newala Town council

**1.2 Statement of the Problem**

One of the avenues through which the performance of Local government authorities can be ascertained is to examine and enquire on how they manage their financial resources received from the central government and this is one way of enforcing financial accountability. In Tanzania particularly, the enforcement of public financial accountability has been a core value for social economic development but it has also been very significant in influencing issues of governance like corruption and the ethical or political conduct of those in power. In Tanzania, the Local government authorities are charged with the responsibility of public services delivery at the Local Government Level.

Anderson (2011) argues that Public entities are very significant though, many public organs including Local Government Authorities in Tanzania have failed to embrace effective patterns of public accountability and more so the financial component and this is attributed to poor administrative structures, concentration of politics in the setups and patters of public accountability at the local government and lack of adequate policies to shrine up financial accountability in line with performance of Local Government authorities. This has not only affected the performance of local government authorities since their inception but also their performance (Anderson, E. 2011).

Nevertheless, even though some studies on financial accountability within the Local government have demonstrated on the role and contribution of local government authorities and the challenges faced but little has been demonstrated on how financial accountability can contribute to performance and improved service delivery within Local Government authorities in Tanzania and this justifies a further examination of the contribution of financial accountability on the performance of local government Authorities in Tanzania with the case of the Newala Town council.

**1.3 Objectives of the Study**

**1.3.1 General Objective of the study**

The general objective of the study is to assess the contribution of financial accountability on the performance of local government Authorities in Tanzania with the case the Newala Town Council.

**1.3.2 Specific Objectives of the Study**

1. To explore the factors for adoption and implementation of financial accountability for performance within the Newala Town Council.
2. To identify the strategies used by the Newala Town Council in implementing Financial Accountability for performance
3. To identify the challenges faced by Newala Town Council in implementing financial accountability in Tanzania

**1.3.3 General Research Question**

The general research question is to establish the contribution of Financial Accountability on the Performance of Local Government Authorities with the case of Newala Town Council.

**1.3.4 Specific Research Questions**

The researcher was guided by the following specific research questions

1. I .What are the factors influencing adoption and implementation of financial accountability in Newala Town Council?
2. II. What are the strategies used by the Newala Town Council in implementing Financial Accountability for performance?
3. III. What are the challenges faced by Newala Town Council in implementing financial accountability in Tanzania?

**1.4 Significance of the Study**

The study findings were meant to;

1. Increase the knowledge of the researcher and the Newala Town Council leadership through in-depth understanding of the extent to which financial accountability influences performance through finding out what is done in practice and explaining the theories and literatures relevant to the study.
2. Also, demonstrate insights on the policy actions that Town Councils can undertake towards effective adoption of financial accountability for improved performance and better service delivery and therefore setting a framework towards reminding policy makers to make policies that protected and enhance the operations of Local Government authorities towards sustaining financial performance.
3. Likewise, the study assisted the researcher in completing the academic requirements for completion of the Master’s Degree in Governance and Leadership of the Open University of Tanzania.

**1.5 Scope of the Study**

The study mainly focused on the assessment of the Contribution of financial accountability on the performance of Local Government authorities in Tanzania with the case study of the Newala Town Council.

**1.6 Limitation of the Study**

The researcher anticipated experiencing certain limitations in the study process including reluctance of some of the respondents from the Newala Town Council to fill in the questionnaire and volunteer critical information, others were finance and time constraints. However, the researcher devised some means of addressing the anticipated limitations in and required data effectively collected in addressing the research objectives. The researcher used a simple questionnaire that was expounded and administered to respondents including heads of department without the necessity to carry their names on them.

# CHAPTER TWO

# 2.0 LITREATURE REVIEW

**2.1** **Theoretical Framework**

**2.1.1 Conceptualization of Basic Concepts Used in the Study**

**2.1.2** **Public Sector Reform**

The term public sector reform is about improving how government departments, agencies,or Local Government Authorities function internally; how they interact with each other, with their political bosses, and with the citizens they purport to serve, and ultimately how they deliver public goods and services. According to (Schacter 2003) public sector reform (PSR) is about strengthening the way that the public sector is managed. The public sector may be overextended, attempting to do too much with too little resources. It may be poorly organized; its decision-making processes may be irrational; staff may be mismanaged; accountability may be weak; public programs may be poorly designed and public services poorly delivered and so Public sector reform is the attempt to fix these problems.

**2.1.3 Public Accountability**

Public administration scholars agree on the importance of public accountability in any democratic society, a universal definition of the concept is still missing (Peters, 1996). However the basic notion of public accountability points to a condition of having to answer to an individual or body for ones actions (Brereton and Temple, 1999). The government has to be held to account by someone for the way it uses its discretion and spends tax money. The most interesting way to interpret public accountability is considering its dynamic process.

According to Mulgan, public accountability is defined as ‘a relationship of social interaction and exchange involving contemporary rights on the part of the account-holder and obligations on the part of the accounter.’ In his definition, it is stressed that, public accountability is external, implying that, it is given to some other person or body outside the person or body being held accountable. It too, involves social interaction and exchange and that it implies existence of some rights of authority since the relationship is unequal in the sense that the account holder has some kind of moral authority (Brereton, Michael 2003).

Accountability or Public accountability is 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 may face consequences (Bovens 2006).The liberal notion of public accountability emerged in advanced capitalist nations and would be conceived in traditional India, Imperial Japan and Communist china. However, during the post-colonial period, most Asian, African and Latin American Countries began to adopt the ideas, principles and institutions of Public accountability representing the liberal-democratic mode of governance (Gregory 1999).

Therefore, the focus of public accountability is almost natural, given that governments have been the major agents of accountability in society by both setting a higher standard for the public sector itself and by being the major enforcers on the other sectors in society. Governments are subject to complex and extensive processes of accountability and the reason for this high level lies in the distinctive nature and scope of government power in a liberal democracy.

**2.1.4 Types of Public Accountability**

**Vertical accountability; -** This basically refers to the kind of accountability where the line of accountability or answerability runs from the top to the bottom (Gregory 1999). In this conceptualization, citizens are placed at the top and their government or public officials at the bottom. For example in Tanzania, this kind of public accountability exercised by citizens during the election process. The basis of vertical accountability in Tanzania is enshrined in the constitution of the United Republic of Tanzania version (1997), under Article 8 (a) and (c) respectively which provides that;-‘Sovereignty resides in the people and it is from the people that the government through this constitution shall derive its power and authority.’

“The Government shall be accountable to the people*.’*(Constitution of URT, 1997). This implies that vertical accountability in Tanzania is enshrined in the Constitution and people have the supreme and sovereign authority to hold the government accountable (Constitution of URT, 1997). In terms of composition, the Government is composed of the central government and the local government. In the central Government, there is the parliament and its outstanding committees, the judiciary and the executive. In the local government, there are municipal and district councils and others. Therefore, people can hold the government accountable through, elections, constituent representation, and ministerial responsibility and with the use of mass media.

**Horizontal accountability;-** This basically entails the existence of state agencies that are legally mandated and politically empowered to put to account government officials and the government institutions and general(Gregory 1999). This kind of accountability is highly practiced in Tanzania through, the parliament and all its outstanding parliamentary committees, the judiciary and the chief auditor general of government are active. Additionally the media in Tanzania uses this type as a platform for holding those in power accountable before the public. Even private institutions for instance the civil society organizations and the media can hold the government accountable through horizontal public accountability.

**2.1.5 Underlying Features of Public Accountability**

Both vertical and horizontal accountability can be enforced in any democratic policy on the basis of these features or prerequisites;-

**Proper representation: -** This feature entails engaging directly or indirectly all relevant stakeholders actively in the political process. Therefore those people whose interest is affected by political decisions ought to have the possibility to hold those authorities to account (Heeks R 1998). A good example of this is through ministerial responsibility and election. Ministers in Tanzania have been forced to resign due to public accountability forces through the media. The former Ministers for Finance and mineral resources were forced to resign.

**Full transparency; -** The public or all citizens have a right to information prepared by the government and it should be made available to the public. Transparency however has both a passive and active dimension (Heeks R 1998). A transparent public authority grants access to the public, press, interest groups and other parties interested in its activities. In Tanzania, parliamentary Hansards are accessible through websites and some government documents like public policies for instance the new proposed national gas policy is accessible on the internet or ministry website.

**Ex ante reference frame; -** This feature entails the formulation of public policy goals and their purposes should be formulated as a clear as possible (Heeks R 1998). A good public policy should have simple, measurable, attainable, realistic, timed objectives. If there are no agreed upon ex ante reference frames, then it is harder to evaluate public officials and hard to practice public accountability and this can alternatively be sustained by an informed press or media. In fact the absence of ex ante reference frames limits government responsiveness**.** For example, in Tanzania there are Election Expenses Act, 2010, the public Leadership Code of Ethics, 2001, the Prevention of Corruption Act, 2002/2007, the Public Services Act, 2004 and the Public Procurement Act, 2002 and the general medial laws.

**Compact Information;-** This entails the citizens right to all relevant information to be made public by the Government, but that information should also be complete and not limited for access whenever a public interest arises. It is not enough that all technical documents are made accessible for the public (Heeks R 1998). Public accountability requires governments to make these technical documents comprehensible for a larger public and this made sustainable by the media.

**Real Responsiveness;-** This feature is the backbone of government service and it portrays demonstrating the process of rendering public account which has led to improved outcomes for instance government responsiveness (Heeks R 1998).The mere revelation of wrong doings in the government on poor performance does not constitute public accountability but the reality remains, the way the government, fairly, timely and objectively responds to public demand represents real government accountability. Without the possibility of the government to enforce certain values and limits and correct its behavior for the better, public accountability remains with less value and government performance.

**Public contestation; -** This feature ensures that there must be a vibrant, agonistic or adversarial public forum where different political opinions and proposals can be contested and this is very crucial for the existence of a good public accountability (Heeks R 1998). The agonistic approach contributes to a deepening and revitalization of public accountability and government performance inclusive of local government authorities.

**2.1.6 Public Accountability Forums**

These forums are used influencing public accountability and they range from the political, administrative and judicial forums and too, they have been used in Tanzania by in enforcing public accountability in Tanzania. The forums are as follows;-

**Proper representation:** This feature entails engaging directly or indirectly all relevant stakeholders actively in the political process. Therefore those people whose interest is affected by political decisions ought to have the possibility to hold those authorities to account (Heeks R 1998). A good example of this is through ministerial responsibility and election. Ministers in Tanzania have been forced to resign due to public accountability forces through the media. The former Ministers for Finance and mineral resources were forced to resign.

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**Political forum; -** In essence the political forum cannot be overrated**.** However from a democratic point of view, it is the starting point and it is a generic term to capture the various political processes of accountability. These processes have in common that they take place in a political context (Keating 1998). For example, elections, parliamentary debates where ministers can be held accountable, through ministerial responsibility, constituency representation where members of parliament are elected as individual representatives of their local constituencies and they can be held accountable to that effect, political parties holding account their members.

**Judicial forum; -** The judicial forum is a very well defined and an ambiguous forum especially if compared with the political forum. Although the scope of the Courts is circumscribed, there power can be very comprehensive (Keating 1998). They have formal sanctions at their disposal and can force government into certain directions. A general increase in judicial activism and a greater reliance on judicial solutions to policy issues have enhanced considerably the importance of courts as for public accountability. This forum entails the use of administrative tribunals and the ordinary courts of law. In Tanzania for instance local government authorities have reported issues of public accountability and it has initiated several legal actions in pursuit of performance among Local Government Authorities Tanzania.

**Administrative forum: -** Similarly, next to the political and judicial forum, there exists the administrative forum and it basically entails a range of other actors holding government and its public officials to account in the specific administrative context (Keating 1998). Most of them inquire government actions and recommend certain courses of action, but do not have the formal power to enforce their preferred remedies. A good example of such forums is through administrative hierarchies, internal and external audit practices, inspections, visitations, advisory councils, Ombudsmen and commissioners (Pierre 1995). Therefore, these forums are very significant for implementing financial accountability within Local Government Authorities in Tanzania.

**2.2 The Empirical Framework**

The literature available has demonstrated on various issues pertaining the Public accountability and Local government performance in terms of public service delivery in developing world. For instance, (Ahrend 2002) conducted a study on factors affecting the underperformance of Local governed authorities and the study found out that lack human capital, corruption and poor financial accountability patters affect how local governments can better perform. Additionally, (Callamard 2010) conducted a study on accountability, transparency, and freedom of expression in Africa and the findings demonstrated a relationship between three variables. However, the study drew emphasis on the importance of Public accountability and more so on financial accountability though the study never made any relationships between financial accountability and public service delivery in Local Government Authorities.

Further, (Anderson, 2011) conducted a study by re-examining the relationship between the public accountability and how it can improve performance within the Public entities and the study revealed that, many public organs including Local Government Authorities have failed to embrace effective patterns of public accountability and more so the financial component and this justifies this study. Additionally, Norris and Odugbemi (2010) conducted a study by assessing the extent to which the Local government authorities have been managed in relation to delivery of improved public services and the study clearly pointed out that, local government’s authorities have mismanaged financial resources and no effective cause for financial accountability and this has made the performance to less than 45%. In reflection of this empirical studies and the study gap that exists, this study made an assessment of the contribution of financial accountability on the performance of local government authorities in Tanzania with the case of the Newala Town council.

Ng’eni 2016 studying Financial Accountability and Financial Management in India and Tanzania has come across the behavior of misusing public funds intentionally with the idea that nobody cares or nobody owns them, are just for public. This attitude has resulted into poor development projects in local government authorities for example health, sanitation, education, and infrastructure and so on. Ng’eni 2016 cited Hedger and Blick, (2008) provide fundamental objective of improved accountability is to identify, punish and rectify anything done inappropriate on public resources The basic idea here is how to build financial accountability internally.

Nevertheless, it should be noted that accountability helps to secure improvements in the service delivery for ensuring efficiency effectiveness in committing public funds. Financial accountability in public sector can be discussed on the internal operational mechanism of sub-national governments as well as external environment. Internal Financial accountability mechanism can be created by enforcing rules, regulations and accounting rules that govern local budget and financial issues within the local government.

In his work Ng’eni (2016) found that there is a need to strengthen internal financial accountability mechanisms enforced by internal and external auditing. In this case the internal auditing department should be empowered by providing qualified staffs, mechanisms and systems for financial accountability. About external financial accountability Ng’eni (2016) propose citizens demanding transparency in financial matters and their participation in all public financial issues in their area. This can be village, ward or district level.

Lawrence and International Journal of Finance and Accounting 2016, 5(1): 46-53 49 Nezhad, 2009) cited by Ng’eni (2016) provide the role of NGOs in demanding transparency and proper use of public funds in serving citizens. The behavior of demanding transparency in public sector operations helps to enhance financial accountability. As a result, financial accountability enforces those entrusted with public fund to use them diligently in providing public social services. Conclusively, the ultimate goal of financial accountability is legitimacy and efficiency in using public resources for the provision of public services 45%. In reflection of this empirical studies and the study gap that exists, this study made an assessment of the contribution of financial accountability on the performance of local government authorities in Tanzania with the case of the Newala Town council.

## 2.3 The Conceptual Framework

**Dependent Variables**

Effective and efficient service delivery

Public satisfaction of the services delivered

Quality service Delivery

Accountability

**Independent variables**

Planning and Budgeting

Designing Financial Control Mechanisms

Competent Human Resources

Involvement of stakeholders

Framework for Financial accountability in Local Governments

Interventions

Policy, Laws and Finance

Framework for measuring Outcomes of Financial Accountability

Framework for analyzing and addressing challenges in Implementing Financial Accountability

**Figure 2.1: Conceptual Framework**

**Source:** Developed by the researcher, (2017)

The underlying assumption of the above conceptual framework is to indicate how the independent variables interact with the dependent variables in order to produce the intended outcome. In this context the implementation of financial accountability can influence performance and between service delivery among the Local Government Authorities.

According to the model, there are internal control components that must be present in order to conclude that internal control is effective, In this framework, internal controls should be the concern of every employee of the town council and should be the main stay of the council’s culture in order to have effective and sound internal control system leading to proper financial accountability and eventually enhancing service delivery in the council. The researcher through the responses he received from the respondents deduced that all the heads of departments he interviewed are aware of the contribution of Financial Performance of their town Council and thought that the Financial Accountability is important for the performance of the Newala Town Council. They highlighted that proper implementation of planned budget through management of finance enhances integrity, transparency, fairness that leads to achievements of the intended objectives and eventually goals.

**2.4.1 Financial Accountability**

According to the respondents, financial accountability is concerned with tracking, and reporting on allocation, disbursement and utilization of financial resources, using the tools of auditing, budgeting and accounting. In their views, accountability involves the delegation of individuals or agencies to provide information about and/or justification for their actions. Performance / Managerial accountability is concerned with the Director, Treasurer and Heads of Department’s responsibility to account on the performance of the resources for which they have control and authority. This is supposed to be done diligently by emphasizing organizational and stakeholders‟ interests. (Ng’eni 2016)

**Service Delivery:** A service is an activity or a series of activities of more or less intangible nature that normally, but not necessarily, takes place in interactions between the customer and service employees and/or systems of service providers, which are provided as solutions to customer problems. According to most respondents, service was expressed in terms of capacity to deliver desired services and from which customers get satisfaction. A service delivery gap is that gap between the established delivery standards and the actual service delivered. It is an inconsistency between service design / quality and outcome. Service delivery was possible through financial accountability, which for the respondents meant availability of accountants, facilities, education and skills, financial ethics and good top management. (RRPOA, 2010)

**Internal Controls and Financial Accountability:** The respondents however said that every cost center such as a town council is subject to some kind of risks depending upon several factors such as; the products and services it offers, the market in which it functions, the sources through which it is financed, and the way it utilizes its resources. Consequently developments in the financial sector have led to increased demand for an effective risk management as well as sophisticated good governance. Hence, the activities that are covered in the implementation of a good local government internal control are overseeing activities in connection with authorizations and reconciliations, reviewing of employee performance, security of assets, and segregation of duties.

# CHAPTER THREE

# 3.0 RESEARCH METHODOLOGY

## 3.1 Introduction

This study used both quantitative and qualitative data in collecting information that was used to design, implement and evaluate the project of financial accountability at local government level; a case study of Newala Town Council. The chapter is divided into four sections. These are research design, sampling techniques, Data collection method and data analysis method.

## 3.2 Research Design

According to Aaker, (2002) a research design is a detailed blue print used to guide a research study towards its objectives. And basing on this definition a research design is a detailed plan of work to be done to achieve the research objectives (Adam, J. & Kamuzora 2008). A research design according to (Kothari 2004) is taken to mean a blue print for the collections, measurement and analysis of data. The research design to be used in this study is the exploratory research design and it is because the researcher intended to explore on assessment of the contribution of financial accountability on the performance of local government authorities in Tanzania with the case of the Newala Town Council. Similarly, basing on findings and data to be gathered and collected, recommendations were made on how to strengthen the contribution of financial accountability in relation to performance within town Councils.

Cross – sectional research design was used to collect data. This provided an opportunity for the timely accurate collection of data. Both qualitative and quantitative approaches to data collection and analysis were employed in order to get an in-depth understanding of the phenomenon under investigation and to confirm completeness for instruments. This study mainly used survey approach whereby questionnaire, interview, and documentary review methods were employed to collect appropriate data. The approach was strategically used to ensure accomplishment and promotion of specific and general objective. The exploratory design was also used to conduct the study with the intention of gaining insights and familiarity into basic details, settings and concerns and get a well-grounded picture of the situation being studied.

## 3.3 Research Variables

The study indicated how the independent variables interact with the dependent variables in showing the contribution of financial accountability on the performance of Local Government Authorities in Tanzania. In this case, financial accountability is the independent variable and the performance of Local Government is the dependent variable.

## 3.4 Location of the Study

The location or study area reflects both the geographical study area and the field of academic discipline. Academically, the study is in the field of public administration and governance that is why the study dealt with patters of financial accountability in Tanzania and how it can affect or contribute to the performance of Local Government Authorities in Tanzania. Geographically, the location of the study was undertaken in Mtwara region and more specifically in Newala Town Council. Furthermore, the researcher works for gain in Newala and has interest in drawing a sample size from the employees of the Newala Town Council.

## 3.5 Population of the Study

A study population refers to the totality of all respondents, items or groups from which data is to be collected or items under investigation (Adam, J. & Kamuzora 2008). The study population, items and entities from which finding was drawn and generalized focus on the contribution of financial accountability on the performance of Municipal Council Authorities and more specifically in Newala Town Council. In the study process, the researcher physically visited the respondents and conducted interviews with them on the contribution of financial accountability on the performance of Municipal Council Authorities. He also administered a questionnaire to seek more information that was guided by the specific research questions.

## 3.6 Sampling Techniques and Procedures

In the course of the study, the researcher used the non-probability sampling in the sampling process to obtain information or the relevant data from the study population (Adam, J. & Kamuzora 2008). This is justified by the fact that this type of sampling does not provide any basis for estimating on the probability that each item or entity in the study population has a chance of being included in the sample size. Similarly, in the process of the study, the accidental or convenience sampling guided the researcher, which guided him on the availability and willingness of the respondents in the study population to fully and collaboratively participate in the study. Further, the researcher used the snowball sampling type (Adam, J. & Kamuzora 2008), as a supplement in the sampling process and this helped the researcher to allocate and identify respondents especially who have relevant data through those who had been already identified and interviewed by the researcher in regard to the research problem and the selection criteria considered variables like, knowledge or awareness on public accountability, the credibility of their information and the willingness to cooperate in the study process.

## 3.6.1 Sampling Frame

A Sampling frame is the complete list of all objects or elements in the population from which the sample is drawn (Adam, J. & Kamuzora 2008). The sampling frame of the study was mainly drawn from the target population of mainly the managerial employees, heads of department and subordinate employees of the Newala town council, in Mtwara region, Tanzania.

## 3.6.2 Sample Size

In the course of the study, the sample size drawn is as indicated in the figure below;-

|  |  |  |
| --- | --- | --- |
| **Sampling frame** | **Total Number** | **Sample size** |
|  Managerial Employees | 15 | 10 |
|  Heads of Department  | 8 | 8 |
| Subordinate Employees  | 126 | 50 |

**Source:** researcher, 2017

This therefore made the total number of respondents which to form up the sample size of the study to be 68 respondents.

**Figure 2.2: Sample Size**

**3.7 Data Type and Sources**

Sources of data refer to bases or sources from which primary and secondary data is collected (Kumar 2010). In the course of the study, the researcher used and relied on qualitative and quantitative data in order to make assessment of the contribution of financial accountability on the performance of local government authorities in Tanzania with the case of the Newala town council.

As for the primary data, the researcher collected it by using primary data collection tools and as for secondary data; the information collected included raw data and the published/unpublished ones. The key sources for secondary data were literature sources including, textbooks, research reports/dissertations, journals, annual reports, public policies and laws and secondary data was relevant to the study because it required little time and costs and it broadens the data base from which generalizations was made as it is always permanent.

## 3.8 Data Collection Methods

A survey questionnaire and an interview guide were used in the study. In the course of the study, the researcher used the following data collection methods;-

### 3.8.1 Interviews

An interview refers to a process by which the researcher engages a respondent in oral questioning with the aim of gathering information on a problem under study (Adam, J. & Kamuzora 2008). In the process of data collection, the interview method of data collection was used and the method involved the direct contact between the researcher and the respondents and the researcher fully engaged the respondents in oral questioning and discussion and the interview solely reflected the research questions and objectives. The researcher largely conducted self-administered interviews because they are flexible and involve a high response rate, and have a wide coverage, control of the interview situation and completeness (Adam, J. & Kamuzora 2008). Through this method, data was obtained through face-to-face interview questions to managerial staff, heads of department and subordinate staff. As a way of getting the interview; the researcher had to be on the spot and had to meet staff from whom data was to be collected from. This method provided a chance for further clarification. Moreover, since it contains an element of privacy it also let the respondents provide the required information more freely.

## 3.8.2 Documentary Review

Documentary review refers to a process by which the researcher reads and reviews the published literatures with the aim of extracting out the literatures relevant to the problem under study (Kumar 2010). This method of data collection was also used and especially in the collection of secondary data. In reflection of the study, the purpose of using this method aimed at reading and analyzing various publications, reports, papers, journals, dissertations, annual reports and policies in relation to the research problem. The underlying objective of documentary review was to identify any areas of relevancy to the topic of study.

## 3.9 Data collection Instruments

In the course of the study, the researcher used the following data collection instruments;-

## 3.9.1 Questionnaires

A questionnaire is defined as a series of questions, each one providing a number of alternative answers from which the respondents can choose(Adam, J. & Kamuzora 2008). This study used questionnaire method for data collection process whereby written set of structured questions and each one providing a number of alternative answers were used to gather information on financial accountability. The researcher administered and distributed questionnaires to the selected respondents. These structured questions reflected the research objectives as well as the research questions.

Further, the researcher used some open-ended questions in the questionnaires in the collection of primary data and in most cases, the researcher used self-administered questionnaires and in a few instances, mailed questionnaires were used accordingly. The questionnaire was the main research instrument because it is more appropriate for collecting data for a social survey research and where the target population is literate and capable of filling the questionnaire. The questionnaire was designed with reference to variables of the study consisting of both structured and open ended questions. The structured questionnaire type enabled simple data analysis through tabulation with regard to frequencies and percentages. The unstructured questionnaire type provided chance for free expression and brought out areas uncovered for better elaboration. Open-ended questions helped to elicit a wide range of responses, provide background answers to questions, and to obtain elaborations and evaluate arguments.

## 3.10 Ethics

In the course of the study, the researcher observed research ethics, all the respondents were given the opportunity to know their rights, and obligations as respondents and the researcher communicated to them the purpose of the study and why data was being collected from them. In the entire process of the study, important research ethics included but not limited to, confidentiality, anonymity and time management that were rightly observed by the researcher.

## 3.11 Data Analysis

Data analysis refers to the computation of certain measures along with searching for partners of the relationship that exists among data groups (Kothari 2004). Data analysis also involves cleaning or processing and mining data. In the course of the study and before data analysis, the raw data to be collected from the field was processed. The researcher collected both qualitative and quantitative data in the study process.

Qualitative data is concerned with data that describes meaning, rather than with drawing statistical inferences and qualitative methods for instance, what interviews lose on reliability they gain it in terms of validity since they provide a more depth and rich description. Qualitative data can be arranged into categories that are not numerical. These categories can be physical traits, gender, colours or anything that does not have a number associated to it. Qualitative data is sometimes referred to as categorical data. The qualitative process of data analysis is an inductive one, in which the data is examined from a "bottom-up" approach (Kothari 2004). The specific data was examined to identify more general themes that were used to understand the meaning of the data. The data collected was analyzed through qualitative process of breaking it up, separating, or disassembling of research materials into pieces, parts, elements, or units and the facts was broken down into manageable pieces, through;-

**Central editing**; - Data editing refers to a process of identifying mistakes, spelling errors, incorrect information and omissions in the raw data collected (Adam, J. & Kamuzora 2008). The underlying objective of data editing is to secure quality standard of the data and it entailed making necessary corrections in the interview and questionnaire information. In the course of the study, the researcher edited the information collected from the field through the central data editing process and errors in the data were accordingly rectified.

**Coding:** The initial coding of data involved representing and noticing new things in the collected data and this means that the researcher read the original data files many times and this involves creation of a coding scheme and then coding the data. This further involves creating a coding scheme that best defined the themes that were identified and provided a way to break up the data for further analysis. The codes were used to identify the specific sections for instance, of the interview data that represented the category. The data coding process leads to revisions in the coding scheme and the data was analyzed by noticing new things in the data through importing and numbering data files, coding data files and searching for coded segments in the data (Dooley 2003).

**Making connections to the research questions**; this technique involved describing and further developing the themes from the data to answer the major research questions. The themes identified were revisited with the major research questions as to lens for analysis of data and this was applied to each research question and the data collected on it.

# CHAPTER FOUR

# 4.0 PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS

## 4. 1 Introduction

This chapter presents results of the research questions as specified in the previous chapters. The chapter contains data analysis and interpretation of research findings. It involves analysis of the respondents’ responses to the research questions in order to provide information about the employees ’contribution towards financial accountability in the Newala Town council. This information has been collected from the respondents by using questionnaire. The chapter has three sections. Section one provides descriptive statistics of the demographic profile of the respondents. Section two presents the findings of the study in relation to each research question and associated hypotheses. Section three presents data reliability.

### 4.2 Demographic Characteristics of Respondents

This part presents the presents the descriptive statistics of the demographic characteristics of the respondents. This section presents a set of tables that contain information on demographic determinants of the respondents. The following tables present the descriptive statistics of all variables.

**Table 4.1: Age of Respondents**

|  |  |  |  |
| --- | --- | --- | --- |
| Age group | Freq. | Percent | Cum. |
| Below 35 | 32 | 47.06 | 47.06 |
| 35-40 | 24 | 35.29 | 82.35 |
| 41-50 | 7 | 10.29 | 92.65 |
| 51-60 | 5 | 7.35 | 100 |
| Total | 68 | 100 |  |

**Source:** researcher, 2017

Table 4.1 shows that respondents with age between 20 and 40 years comprise a large part of government employees in Newala Town Council by 82 percent. The age group 41 and 50 years comprise only10 percent of the total employees while the respondents with ages ranging between 51 and 60 years are 7 percent only of the total respondents.

**Table 4.2: Sex of Respondents**

| **Sex of respondents** |
| --- |
|  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Female | 37 | 54.4 | 54.4 | 54.4 |
| Male | 31 | 45.6 | 45.6 | 100.0 |
| Total | 68 | 100.0 | 100.0 |  |

**Source:** researcher, 2017

Table 4.2 shows that 54 percent of the total respondents are female while 46 percent Male. The number of female employees is seemed to be higher than the number of male in this district.

**Table 4.3: Level of Educations of Respondents**

| **Education level of respondents** |
| --- |
|  |  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Certificate and Diploma | 46 | 67.6 | 67.6 | 67.6 |
| Degree | 18 | 26.5 | 26.5 | 94.1 |
| Masters and PhD | 4 | 5.9 | 5.9 | 100.0 |
| Total | 68 | 100.0 | 100.0 |  |

**Source:** researcher, 2017

Table 4.3 shows that most of the employees in Newala Town Council hold certificates and Diploma qualifications by 67 percent of the total respondents. The statistics show that employees with bachelor degree comprise 26 percent of the total respondents while employees with Masters and PhD are only 5 percent of the total respondents. Findings show that most of the staff at the Newala Town Council holds diploma or bachelor degrees. From that it can be concluded that the staff has adequate average knowledge and education to effectively participate in town councils activities with full knowledge of what is expected of them as far as financial accountability is concerned

## 4.3 Presentation of Findings

**4.3.1 Awareness of Respondents on the Contribution of Financial Accountability on the Performance of Local Government Authorities**

The respondents were asked if they are aware of the contribution of financial accountability on the performance of Newala Town Council. The table below depicts the responses of the respondents as recorded.

**Table 4.4: Awareness of Respondents on Contribution of Financial Accountability**

| **If respondents are aware of the Contribution of Financial Accountability on the Performance**  |
| --- |
|  |  | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | No | 13 | 19.1 | 19.1 | 19.1 |
| Yes | 55 | 80.9 | 80.9 | 100.0 |
| Total | 68 | 100.0 | 100.0 |  |

**Source:** researcher, 2017

Table 4.4 shows that 81 percent of the respondents are aware on the contribution of financial Accountability on the performance of Newala Town Council. This reveals most of employees in Newala Town Council are aware on the financial accountability.

**4.3.2 Responses of Respondents on Importance of Financial Accountability**

The respondents were asked if financial accountability is important towards performance of Newala Town Council. The table below shows the results.

**Table 4.5: Importance of Financial accountability**

| **Do you think Financial Accountability is important for the performance of the Newala Town Council?** |
| --- |
|  | **Frequency** | **Percent** |
| Valid | No | 13 | 19.1 |
| Yes | 55 | 80.9 |
| Total | 68 | 100.0 |

**Source:** researcher, 2017

Table 4.5 shows that 81 percent of the respondents agree that financial accountability is very important in improving the performance of Newala Town Council. Most of the respondents said that financial accountability has helped the council to accomplish projects on time. This also helped the council in attaining trust to funders and donors. More over according to their views financial accountability has established value for money through the services delivery to the community. In the course of doing so, the practice prohibits funds misappropriation and ultimately helps the council to achieve its intended goals.

**4.3.3 Factors for Adoption and Implementation of Financial Accountability**

The respondents were asked to identify the factors for the adoption and implementation financial accountability for the Performance of Newala Town Council. The figure below shows the responses of respondents.



**Figure 4.1: Factors for Adoption of Financial Accountability**

Figure 2 above shows the views of respondents on the factors which led to adoption of financial accountability within the district. According to their responses, the factors that led the district to adopt and implementation the financial accountability for the performance of the council include the local authority financial memorandum, local government financial act, the international public sector accounting standards, the local government accounting manual (LAAM) and the public sector procurement act. The management functions were identified as the function that should determine that these factors are being adopted.

**4.3.4 Strategies for Implementing Financial Accountability for Performance of Newala Town Council**

The respondents were asked to identify the strategies used for the implementation of financial accountability in Newala Town Council. The figure below shows the responses of respondents

**Table 4.6: Strategies for Implementation of Financial Accountability in Newala Town Council**

|  |  |  |
| --- | --- | --- |
| Strategies | Freq. | Percent |
| Segregation of duties | 4 | 5.88 |
| Proper utilization of financial documents | 33 | 48.53 |
| Pre auditing | 13 | 19.12 |
| Monthly Bank reconciliation | 9 | 13.24 |
| Physical controls | 9 | 13.24 |
| Total | 68 | 100 |

**Source:** researcher, 2017

Table 4.6 shows that some of the strategies which helped Newala Town Council to implement financial accountability for better performance of the council include segregation of powers, proper utilization of financial documents, pre auditing, monthly bank reconciliation and physical control of hard cash by putting cash and cash equivalents into the strong room of the council.

Table 4.3.5 Challenge Faced Adoption of and Implementation of Financial Accountability for the Performance of Newalla Town Council: The respondents were asked to identify challenges that faced Newala Town Council in the adoption and Implementation of Financial accountability. The following table represents the results.

**Table 4.7: Challenges for Adoption and Implementation of Financial Accountability in Newala Town Council**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Challenges | Managerial | Heads of Departments | Subordinate staff | PercentageManagerial | PercentageHeads of Department | PercentageSubordinate staff |
| Lack of facilities  | 4 | 2 | 15 | 40% | 25% | 30% |
| Lack of knowledge  | 1 | 2 | 5 | 10% | 25% | 10% |
| Lack of motivation  | 1 | 2 | 20 | 10% | 25% | 40% |
| Lack of Personnel  | 4 | 2 | 10 | 40% | 25% | 20% |
|  | 10 | 8 | 50 | 100% | 100% | 100% |

Table 4.7 shows that main problems which faced the Council in implementation of financial accountabilities are shortage of facilities needed to implement financial capability effectively (40%) reported by managerial staff, (25%) by heads of departments and (30%) by subordinate staff. The other challenge is shortage of personnel in the town council setting to implement financial accountability as reported by (40%) managerial, (25%) by heads of department and (20%) by subordinate staff. The other nagging issue is shortage of motivation which recorded (10%) by managerial staff, (25%) by heads of departments and (40%) by subordinate staff. However lack of knowledge featured too as (10%) as recorded by managerial staff, (25%) by heads of departments and (10%) by subordinate staff which confirms the respondents response that most of the staff are aware of financial accountability and its effects on the performance of service delivery to clients in the township.

Although the Newala Town Council is implementing financial accountability there are still some challenges including: shortages of staff to enable segregation of duties, lack of guidelines and inadequate finance to enable the running of financial control properly. There is also the issue of proper management of finance, execution of planned budgets and enhancing integrity fairness and transparency in the use of funds. This translates into availability of accountants, facilities, education and skills as well as financial ethics to be emphasized by the top management. The causes of these challenges were mentioned as poor managerial planning, lack of IT expertise among employees, poor organizational culture and employee resistance to change.

The recommended feasible strategies to address these challenges were mentioned as adequacy of the number of employees and application of the public sector reforms aimed at changing the council’s organizational culture. Others are the adoption of point of sales system (POS), Epicor, establishment of an information management system (MIS), adopt Homis and Lowson programs.

## 4.4 Data Validity and Reliability

The validity and reliability of the data collection methods were tested as to whether they were valid and reliable in collecting data on how financial accountability can influence performance in Local Government Authorities. Further depending on the nature of the study, the most anticipated valid and reliable data collection methods were interviews and documentation reviews and questionnaires because of the data collected through them was easily clarified and the data collected was likely valid in analyzing and determining the research objectives and the research questions.

To establish validity, the designed instruments mainly questionnaires were availed to the supervisor of the Researcher for review and gave an approval for administration in the pilot survey in Newala Town Council. Some questionnaires that were distributed in the pilot survey highlighted some minor weaknesses in the original questionnaire design and this prompted the researcher to make some necessary on spot adjustments accordingly during interview sessions in order to get the information.

# CHAPTER FIVE

# 5.0 DISCUSSIONS, CONCLUSIONS AND RECOMMENDATIONS

## 5.1 Introduction

This chapter presents the discussions, conclusions, limitations to study and recommendations drawn from the study findings of the previous chapter. The chapter is organized in five sections; the first section deals with discussions related to the research objectives, the second section focuses on conclusions, the third section provides the recommendations, the fourth section outlines the limitations to the study and finally, the fifth section presents areas for further study.

## 5.2 Discussion

## 5.2.1 The Contribution of Financial Accountability on Performance of Local Governments Authorities

The results from the study revealed that there is a significant positive relationship between financial accountability and performance. The findings are consistent with the view that the results from the study revealed that there is a significant positive relationship between the performance in the local governments and financial accountability. According to respondents, financial accountability has helped Newala Town Council to accomplish its projects on time. This has helped the council in attaining trust to funders and donors. More over according to their views financial accountability has established value for money through the services delivery to the community.

In the course of doing so, the practice prohibits funds misappropriation and ultimately helps the council to achieve its intended goals. Therefore financial accountability should be maintained at all times by promoting reliable and accurate accounting records to attain benefits of better service delivery to the people. It can also quickly resolve issues arising because of reporting errors. It protects the interests of employees by cleary specifying to them their duties and responsibilities and safeguarding them against being accused of irregularities or misappropriations. When proper financial accountability is exercised, it helps in preparation of sound statistics that help in planning of the way forward. The financial statistics are useful in determining the performance value of the town council. The essence of accountability is to make power holders to account for or take responsibility for the actions and resources at their disposal through the establishment of an effective and efficient organization.

**5.2.2 Financial Accountability and Factors for Adoption**

One of the objectives of this study was to identify the factors that influenced the adoption and implementation of financial accountability in Newala Town Council. The findings from the study show that the main factors that led to Newala Town Council to adopt and implement the financial accountability include the local authority financial memorandum, local government financial act, the international public sector accounting standards, the local government accounting manual (LAAM) and the public sector procurement act. The management functions were identified as the function that should determine that these factors are being adopted.

**5.2.3 Strategies for Implementation**

Another objective of this study was to determine the strategies used by the Newala Town Council in implementing Financial Accountability. The study findings shows that some of the strategies which helped Newala Town Council to implement financial accountability for better performance of the council include segregation of powers, proper utilization of financial documents, pre auditing, monthly bank reconciliation and physical control of hard cash by putting cash and cash equivalents into the strong room of the council.

**5.2.4 Challenges Facing Implementation**

Furthermore, the study aimed to investigate the challenges that faced Newala Town Council in implementing financial accountability. The findings show that during implementation of these strategies there were some challenges. These includes shortage of facilities needed to implement financial capability effectively, shortage of personnel in the town council and lack of motivation for employees.

## 5.3 Conclusion

According to the study, there is a significant contribution of financial accountability on the performance of local governments which means that desired service delivery can be achieved which leads to the attainment of set goals. Although the Newala Town Council is implementing financial accountability there are still some challenges including: shortages of staff to enable segregation of duties, lack of guidelines and inadequate finance to enable the running of financial control properly. There is also the issue of proper management of finance, execution of planned budgets and enhancing integrity fairness and transparency in the use of funds. This translates into availability of accountants, facilities, education and skills as well as financial ethics to be emphasized by the top management.

Therefore, in order to implement these strategies effectively it is advised to address these challenges through different ways. However, the government support is very important in order to improve service delivery at the council. Other mechanisms may include adoption and proper supervision of point of sales system (POS), Epicor, establishment of an information management system (MIS), adopt Homis and Lowson programs.

## 5.4 Recommendations

Based on the findings of the study variables and as the findings revealed that there was a significant positive contribution of financial accountability on performance of local authorities the Researcher therefore recommends that;

1. The local government authorities in Tanzania should promote effective financial accountability through addressing the mentioned challenges.
2. Health centre management should continuously monitor the internal control system to ensure high level of financial accountability. This will reduce loss of revenues
3. Local government authorities in Tanzania should review their existing internal controls and strengthening them through policy implementation.
4. Putting in place an ethical code of conduct for all local government authorities’ staff to promote councils that are ethical in the delivery of their services to customers.
5. Routine monitoring and evaluation of performance should be encouraged so that errors and misappropriations are reduced or eliminated.
6. Local government authorities Staff should be equipped with skills and knowledge for effective management of resources.

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# APPENDICES

# APPENDIX: QUESTIONNARE

This is questionnaire that was used in the Collection of Data for the study. The researcher hereby guarantees that the information collected from you shall be solely used for purposes of this study and not otherwise.

**Personal Information:**

Position Held/Head of Department: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **Demographics**
2. Sex:
3. Male ( )
4. Female ( )
5. Age:
6. Below 18 years ( )
7. 25---30 (
8. 30---45 ( )
9. Above 45 ( )
10. **Level of Education**
11. Primary School ( )
12. Secondary school ( )
13. Certificate ( )
14. Diploma Degree ( )
15. Masters ( )
16. Doctorate (PhD) ( )
17. **General Information about the Contribution of Financial Accountability on the Performance of NEWALA Town Council.**
18. Are you aware of the Contribution of Financial Accountability on the Performance of NEWALA Town Council
19. Yes ( )
20. No ( )
21. Do you think the Financial Accountability is important for the performance of Newala Town Council?
22. Yes ( )
23. No ( )
24. If yes, briefly state the importance of Financial Accountability on the performance of Newala Town Council?
25. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
26. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
27. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
28. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
29. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
30. **Information on the factors for adoption and Implementation of Financial Accountability for the Performance of Newala Town Council.**
31. Kindly identify the factors for the adoption and implementation Financial accountability for the Performance of Newala Town Council
32. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
33. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
34. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
35. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
36. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
37. What factors determine the adoption of Implementation of Financial accountability for the Performance of Newala Town Council?
38. Managerial factors ( )
39. Public sector reforms ( )
40. Financial Factors ( )
41. **Information on the strategies Used by Newala for implementing Financial Accountability for Performance of Newala Town Council.**
42. Do you think Financial Accountability is significant to the performance of the Newala Town Council?
43. Yes ( )
44. No ( )
45. If yes, briefly mention the strategies Used by Newala Town Council in Implementing Financial accountability for its performance

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1. **Information on the challenges faced in the adoption of and implementation of financial accountability for the Performance of Newala Town Council.**
2. Are there any challenges faced by the Newala Town Council in the adoption and Implementation of Financial accountability
3. Yes ( )
4. No ( )
5. If yes, briefly state the challenges being faced.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. In your opinion, are the causes of those challenges a result of?
2. Poor Managerial Planning ( )
3. Inadequate finance ( )
4. Lack of IT expertise ( )
5. Poor IT policies/regulations ( )
6. Managerial perceptions on IT ( )
7. Organizational Culture ( )
8. Employee Resistance ( )
9. Any other please specify

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Kindly recommend any feasible strategies for addressing the challenges faced by the Newala Town Council in the adoption and implementation of Financial Accountability.

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**APPENDIX II: Interview Questions**

1. Are you aware of the Contribution of Financial Accountability on the Performance of NEWALA Town Council
2. Do you think the Financial Accountability important for the performance of Newala Town Council?
3. If yes, briefly state the importance of Financial Accountability on the performance of Newala Town Council?
4. Kindly identify the factors for the adoption and implementation Financial accountability for the Performance of Newala Town Council
5. What factors determine the adoption of Implementation of Financial accountability for the Performance of Newala Town Council?
6. Do you think Financial Accountability is significant to the performance of the Newala Town Council?
7. If yes, briefly mention the strategies Used by Newala Town Council in Implementing Financial accountability for its performance
8. Are there any challenges faced by the Newala Town Council in the adoption and Implementation of Financial accountability
9. If yes, briefly state the challenges being faced.
10. In your opinion, are the causes of those challenges a result of?
11. Any other please specify
12. Kindly recommend any feasible strategies for addressing the challenges faced by the Newala Town Council in the adoption and implementation of Financial Accountability.