

The Role of accountability in combating corruption in Local Government Authorities in Tanzania: Case Study of Mbozi District Council

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Abstract: The devolution that was done in Tanzania in the 1990s brought several challenges, one of them being grand corruption in the local governments. The purpose of this research was to investigate the role of governance in combating corruption in local government authorities in Tanzania using Mbozi district council and focusing on accountability, transparency, and integrity and influence leadership. The sample of sixty one (61) respondents drawn from a target population of 72; comprising of the Council Management Team, Councilors and the Members of the Ward Development Committees from four wards was used. The data gathered were both quantitative and qualitative obtained by using questionnaires and interview guide respectively. The collected data was analyzed both quantitatively and qualitatively. Quantitative data was analyzed using descriptive (mean and percentages) and inferential statistics (Pearson Correlation Coefficient). Thematic analysis was used to analyze the qualitative data. The results revealed that there was a significant correlation between the roles of accountability (0.453) and combating of corruption. The study suggests more improvement in the accountability in Mbozi district council. To achieve this there should be programmes for empowering citizens to demand for more accountability from their local government.

Key Words: Governance, accountability, integrity, transparency and transparency

Background of the Study

According to Kofi Anan (2004), corruption is an insidious plague that has a wide range of corrosive effects on societies. Corruption can be defined as the abuse of public office for private gains (TI, 2009). It includes practices such as bribery, fraud, misallocation of public funds and failure to manage efficiently the public resources. Corruption is known to cause underdevelopment as Public funds are misused or diverted for private purposes which later undermine all the efforts made by the government to alleviate poverty. Corruption ranges from small amounts of cash given to bureaucratic official called petty corruption to the embezzlement of public funds in state coffers and in projects poorly done which is called grand corruption. Whether petty or grand the cost of corruption is unbearable. Corruption is known to destroy the governance systems a situation which is called State Capture.

Various studies have shown that local governments stand a higher chance of being more vulnerable to corruption than the central government because of lack of anti - corruption architectures for preventing detecting and punishing corruption, lack of transparency mechanisms, failing to realize the incentive of citizens participation in governance and having more political actors due to the closeness of the government with other groups or stakeholders with vested interests such as the business community (pwc, 2014). Corruption in local government Authorities is a global phenomenon. In Kent County Council (KCC) the head of energy procurement for the Local Authority South East Region, an organization known as LASER was found involving in corruption and in Austraria in the years between 2000 and 2009 there had been 84 investigations on corruption and misconduct in local government authorities (TI,UK, 2013; Purcell, 2010).

Africa has not been spared by the incidences of corruption in local governments. In Nigeria and South Africa cases of corruption in local government which involved diversion of funds, misusing the funds and ghost workers on local government payroll were reported (Ayodele, 2016, CW, 2013, Diko, 2016). Forexample in 2010 a former chairman of the Ikeme local government in Ogun state Nigeria chief Adegba Otemula and Obafemi Owode as well as Mr. Akeem Adesina were being investigated over the diversion of 30billion Naira. In 2013 the City of Johannesburg had a scandal of misusing R1.25-billion in a tender for electricity meters. Also the Deputy Minister of Cooperative Governance and Traditional Affairs in South Africa Andries Nel said that at least 200 municipal officials have been arrested for fraud and corruption in 2015. In Kenya corruption allegations in the counties seem to be distorting the achievements which have been registered because of decentralization (pwc, 2014). For example the governor of Kisumu County was accused of spending over \$208,000 on hotel accommodation while his official residency was under renovation in 2015 whereas in Bungoma County the procuring of ten wheelbarrows was done at \$10,300 a price that is ten times than the actual price. These are bad signals of rampant corruption that exist in local governments in Africa.

In Tanzania local government authorities are not spared from corrupt practices. Many development projects that are executed by the local government authorities are in most cases reported to be below standard. The report of Controller and Auditor General

every year report of the misuse of public funds in various local government authorities. This happens despite many laws such as the local Authority Finance Act, the local Authority Financial Memorandum and several others as well as several directives from the central government on good management of public resources (Kimario, 2014).

Corruption in local government authorities may take various forms. However many corrupt practices in the local governments are due to collusion between the Political elites and the public servants, collusion with the external and internal auditors as well as supervisory Ministries, ghost workers where fictitious names of workers are inserted in the payroll and inflated prices as well as tour payments (Ayodele, 2016). Recently in Tanzania in the whole country about 1000 ghost workers were removed from the Payroll (URT, 2017). Many of these were in the local government authorities and Mbozi District Council had 31 of ghost works removed from the payroll.

Corruption has several causes ranging from individual character and the organizations character in which it flourishes, these are termed as the demand and the supply side. There is linkage between governance and Corruption since Governance makes a reference to the manner in which governments discharge their functions. Poor governance perpetuates corruption (Wolf, 2000). Among the causes of corruption are regulations, characteristics of various systems, bureaucratic traditions, wages of public officials, systems of penalty to culprits, institutional controls, lack of transparency and the examples set by leaders (Tanzi, 1998).

Corruption can also be represented in a mathematical relationship by using the governance factors of Monopoly, Discretion and Accountability as $C = M + D - A$ that is Corruption equals Monopoly (M) plus Discretion(D) minus Accountability(A) (Klitgaard, 1998). This formula gained a lot of acknowledgement worldwide as it captured the main root causes of corruption and was later to be modified by UNDP adding other governance factors of integrity and transparency through its program called enhancing AIT (UNDP, 2003). The formula thus became $C = (M + D) - (A+I+T)$. This, formula strengthens the theory that Corruption is primarily a failure in governance (Jenny Balboa, 2006).

The word governance has its origin in the Greek language and it refers to steering, therefore it is a complex mechanism involving various institutions, systems, structures, processes, procedures, practices, relationships and the leadership behavior in the exercise of political, economic, and managerial or administrative authority in the running of public or private affairs (Kauzya, 2003). The United Nations Development Programme (UNDP, 1997) policy paper, defined governance as “the exercise of economic, political and administrative authority to manage a country’s affairs at all levels where as World Bank defined governance as the method through which power is exercised in the management of a country’s political, economic and social resources for development (WB, 1993; UNESCO, 2006).

Combating corruption requires that the root causes of it are attacked first. The good strategy for combating corruption cannot avoid the reforms of the state the reason being, certain roles and processes of states create a fertile ground for corruption (Tanzi, 1998). Several studies have demonstrated that decentralized local governance since it breaks monopoly and strengthens accountability by involving citizens in monitoring of government performance and demanding for correct actions by their local government can help in combating corruption (Shah, 2006). However if the structures of governance and citizen empowerment lacks in the local governments may lead to state capture by few elites in the local governments.

Maintaining the definition of governance as an act of steering it is important to understand what local governance would be. According to Kauzya, what determines local governance is the extent to which the local community is involved in the steering that is in determining the direction, according to their needs, problems, and priorities and hence in this sense governance ceases to be a matter of government only hence local governance refers to the exercise of governance at community level (Kauzya, 2003). This calls for a strategy to combat corruption in the local government that put the participation of citizens at the Centre of the battle.

Fighting corruption at the local government by enhancing governance can be the best way to curtail the vice. In United Kingdom for example the National Fraud Office in 2011 introduced a program known as Fight Fraud Locally (FFL) as a counter fraud strategy for local authorities (GOV.UK, 2016). Anticorruption programmes at local level given its small size and the closeness to citizens allows better adaptation to international standards (Asis, 2000). In Europe Transparency International has registered success in the fight against corruption at the local government level by informing the public that is raising their awareness about the problem and making them participate in the fight against corruption. Transparency International has also established the Advocacy and Legal Advisory Centre (ALACS) at the local levels (Elers *et al.*, 2010).

Local government is any unit or entity beneath the central government in a unitary system (or beneath the level of state government in a federal system (Nuno Ferreira da Cruz, 2015). It is a sub – national semi- autonomous level of government discharging its functions in a specificities geographical area be it an urban setting, rural setting a village or a suburb thus they are the forms of governments which are closest to the people (Mongi, 2015). Local governments are important avenues both politically and economically. They help in the provision of services particularly those in the periphery parts of the country and the also provide a forum for democratic participation of citizens in governance through discussion and decision making of matters affecting them as well as closer interaction between citizens and their leaders (URT, 2017).

The World Bank explains accountability as ensuring actions and decisions taken by public officials are subject to oversight so as to guarantee that government initiatives meet their stated objectives and respond to the needs of the community for which they are

meant to be benefiting, thereby contributing to better governance and poverty reduction. (WB, n.d.). These explanation actually is all about the relationship that should exist between the stakeholders. Accountability is enhanced through rules governing how representatives should behave and through processes that monitor their compliance, require them to justify their actions and provide a means of redress if they fail to act as they should (DFID, 2013). It is the Obligation, or responsibility of a person or organizations or entities to explain, answer, justify, and defend their actions or what they have done to another party who will observe, evaluate, and scrutinize that performance and they can give feedback, including reward and punishment. (Selaratana, 2009).

It is also a willingness to accept responsibility for our actions which is brought by clarity in what is expected. (PAYH, 2013, Office of the Auditor General of British Columbia, 2008). Therefore accountability is about relationships that should exist among stake holders. For local governments both internal and external accountability are important because Local Governance have various key stake holders. These stake holders include the Central governance, local government authorities, Civil Societies, Business community and International Non-Governmental organizations (INGO) and the local community itself. Therefore it is important to undertake key stakeholders and key player's analysis to be able to recognize who are the stakeholders in the local governance (Kauzya, 2003.).

The accountability mechanisms put for the local government authorities in Tanzania which include submission of financial reports, internal auditing and external auditing, ministries inspection and the auditing of the Public Procurement Regulatory agencies all fall on the supply side of accountability commonly referred to as vertical accountability. To have an effective anticorruption through accountability there should be a horizontal accountability that is various forms of civic engagement through civil society organizations to demand accountability which is referred to as social accountability (Makuba, 2013). It is the requirement that citizens and other government agencies have entry point to elicit the proper monitoring of the local government activities (Nuno Ferreira da Cruz, 2015).

Problem Statement

Tanzania aims at becoming a middle income economy and a semi- industrialized country by 2025. Five Years Development Plan (FYDP) 2016/17 – 2020/21 puts corruption as a second challenge towards realization of the dreams envisaged within the Plan (URT, 2016). Decentralization process has made the Local Government Authorities become the implementing organ of many of the Government functions (URT, 2017). Therefore the existence of rampant corruption in the Local Government Authorities becomes the stumbling block towards the success of the implementation of the five years development plan.

There have been many efforts to deal with the issues of corruption in Tanzania since independence. The National Anti-Corruption and Action Plan (NACSAPI) was developed in 1999 to 2010 which had its second phase commonly known as NACSAP II running from 2011 to 2016. The research conducted by REPOA found that despite some registered success in the local government reforms in Tanzania corruption was still perceived as a problem in local governments (Tidemand & Msami, 2010).

Many studies on the role of governance in combating corruption have focused on National Government but little has been done to assess the challenges of governance at the local level. This research was therefore conducted to examine the role of governance in combating corruption in local government authorities in Tanzania, with Mbozi District Council as the case study.

Purpose of the Study

The purpose of the study was to determine the role of accountability in combating corruption in local government authorities in Tanzania.

Research Methodology

This study used the case study research design. Case study design allowed the researcher to select a small geographical area and investigate the matter closely. The Study used a sample size of 61 respondents drawn from a population of 72 people. Mixed sampling techniques involving both random sampling and purposive sampling was used. Both quantitative and qualitative data were collected. Quantitative data was collected by using the questionnaire with closed ended questions whereas qualitative data was obtained through key informant interview. Reliability of the questionnaire was obtained by calculating a Cronbach Alpha where the value obtained was 0.859. Data was analyzed both quantitatively using descriptive and inferential statistics where by descriptive statistics involved determination of mean, percentages and correlation whereas inferential statistics employed multiple regression analysis and ANOVA.

Results and discussion.

Response Rate

This study received a response rate of 90% whereas 68.01% were male and 31.91% were female. Majority of the respondents 59.57% were of the age between 38 and 57 followed by 25.54% who were youth of the age between 18 and 37. Those above 58 years of age were 14.89%.

The Role of accountability in Combating Corruption in local government authorities

(a) Internal (Horizontal) Accountability

Seven attributes of internal accountability to mention capacity of oversight committees, number of internal auditors, independence of the internal unit, Management reaction on the findings of the internal audit unit, ability of the citizens to hold accountable their leaders and citizens participation in the following up the performance of the council which was measured as participation of citizens in planning, monitoring and evaluation. The Mean for each of the attributes was computed and where the lowest was 1 for very much disagree and the highest was 5 for very much agree. The results obtained were as shown in Table 1.

Table 1 Mean of internal accountability

S/N.	Attributes	Mean
1	The oversight committees have the capacity to scrutinize the financial reports presented before them	3.85
2	The number Internal Auditors in the council is adequate to audit regularly all the council accounts and projects	3.04
3	The Internal Audit Unit is independent enough to be able to unearth the financial mismanagement/corruption in the council	3.30
4	The management take seriously the findings/recommendations from the internal audit and oversight committees	3.32
5	There are laid down procedures that give chance to hold accountable their leaders when there are scandals of corruption within the council	3.45
6	There are civil society organizations within the district which are giving awareness to the citizens on their role to hold the leadership accountable	3.49
7	The citizens participate fully in the planning, monitoring and evaluation of all activities of the district council	2.94
	Overall Mean (N= 47)	3.34

According to the results some attributes were high above the overall mean. The oversight committees having the capacity to scrutinize was rated at the mean of 3.85, followed by presence of civil society organizations within the district that give awareness to citizens on their rights to hold leaders accountable rated at the mean of 3.49 and then presence of the laid down procedures to hold leaders accountable rated at the mean of 3.45. These findings are consistent with the popular view that accountability is ensured when the actions and decisions of public officials are subject to oversight scrutiny and that it is enhanced when there are rules governing how the peoples representatives monitor the compliance and decisions of public officials and the presence of civil societies that create the organized citizenry who able to demand accountability from the government (DFID, 2013, WB, 1997, REPOA, 2008).

The other attributes were below the overall mean whereby the management taking seriously the recommendations from the internal audit unit led with the mean of 3.32 followed by independence of the internal audit unit with the mean of 3.30 and presence of enough internal auditors with the mean of 3.04. The scores though below the overall mean but they are all above the expected average of 2.5 which imply that the aspects of internal auditing within the council play a great role in the combating of corruption, however as found in the study conducted by (Mkenda, 2013) this role was being undermined by the presence of political and bureaucracy in the public sector which tend to overlook the inspection powers given to the internal auditors.

Lastly citizen's participation in the planning was ranked low with the mean of 2.97 implying that there was low citizen's participation in Mbozi district Council. The findings contradict with the response from the interview who contended that in Mbozi district council citizens from the grass roots participated fully in the Planning, monitoring of the Council activities. The interviewee had this to say "the *planning and budgeting procedure start at the village level where the citizens suggest their priorities which are taken on board when the district budget is compiled*".

The overall mean value of 3.34 which was obtained for the attributes of internal accountability suggesting a weakness in the internal accountability mechanisms. These findings are in congruence with the findings by (REPOA, 2008) who found that accountability within the councils was still weak mainly citing the reasons to be little awareness of the citizens of the mechanisms

provided for them to enforce accountability and the councilors not grasping the powers given to them by law. This findings is further found in the responses of the interviewee who said *“Despite the presence of the good system of accountability the weakness are mainly due to the councilors not putting ahead the wider interests of the council but their personal interest of reaping money by threatening the council employees who are suspected of being corrupt instead of taking action against them. They therefore end up protecting the corrupt officials who bribe them”*.

(b) External (Vertical) Accountability

The attributes that were studied under external accountability in the councils were the presence of the external accountability framework, timing of the external agencies in executing their role as far as combating of corruption is concerned and whether the management take seriously the recommendations of the external accountability bodies. The findings are as shown in Table 2.

Table 2 External accountability mean

S/N	Attribute	Mean
1	There is an external accountability framework within the council that involve the CAG, PPA and PCCB	3.45
2	The work of these external accountability bodies comes when mismanagement has already occurred hence helps not to combat corruption	3.26
3	The management do not take seriously the recommendations from these external accountability agencies	2.94
4	Some of these accountability institutions have no offices within the council areas	3.11
	Overall Mean (N= 47)	3.19

The findings show that the presence of the external framework of accountability which involves bodies such as CAG, PPRA and PCCA was rated at 3.45 which implies that the mechanism existed. However, the work of these bodies coming after the mismanagement had occurred was rated at 3.26 implying that they were doing a postmortem job; this was followed by lack of offices to some of these external accountability bodies within the district rated at the mean of 3.11. The findings are consistent with the findings from the interviewee who noted that many of these organizations were seen to be working following up the mismanagement and PCCB was cited as leading among those following up the already happened public resource mismanagement. The interviewee had this to say *“ Most of these institutions especially the PCCB follow only when there is the mismanagement, this is the time you see them busy looking for documents and interrogating the council officials, the CAG Audits once a year unless something special has happened likewise the PPRA they seldom visits the Council”*. The management taking seriously the recommendations of the external accountability bodies was rated at 2.94 implying that the Management was not motivated to work on the recommendations provided to them by the external accountability institutions.

The results showed that the overall mean was 3.19 indicating that more than half of the respondents agreed that there was the external accountability framework that include agencies such as CAG, PCCB and PPRA exists and functions but it leaves a desire to do more than what it is currently done in order to combat corruption, they also agreed that these agencies have not been able to bring an end to corruption. These findings are in agreement with the findings of Aiko (2015) on the fight against corruption where Citizens indicated their dissatisfaction with the efforts in the fight against corruption despite the presence of accountability organs such as CAG, PCCB and PPRA.

The Study also conducted the Correlation analysis between the aspects of accountability and the strategies to combat corruption with the aim of determining the influence of each of the aspects of accountability on the methods used to combat corruption. The results obtained were as shown in table 3

Table 3 Pearson Correlation of Account.

Aspects of Accountability	Strategies to Combat Corruption
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	identifying Corruption risks earlier	empowerin g the community	Presence of a well-built coalition	Monitoring LGA Performanc e	Engages other agencies such as PCCB	Punishing the corrupt
Presence of internal accountability	.415**	.400**	.311*	.224	.228	.338*
Oversight Committees Capacity	.342*	.082	.280	.298*	.305*	.297*
Internal Auditors are enough	.194	.202	.059	.053	.117	.071
Internal Audit Unit is free	.120	.135	.081	.284	.068	.187
seriousness on the recommendations of Internal Audit unit	.045	.189	.094	.080	.029	.080
Procedure to hold accountable leaders	.321*	.302*	.368*	.481**	.477**	.490**
CSOs to give awareness to the citizens	.231	.230	.316*	.420**	.167	.224
The citizens participate fully in the council activities	.194	.232	.351*	.329*	.281	.408**
Presence external accountability	.443**	.272	.353*	.318*	.445**	.409**
External Accountability institutions work in time to prevent Corruption	.173	.050	.018	.018	.117	.201
Adhering to external accountability recommendations	.372*	.055	.219	.259	.374**	.272
Presence external accountability bodies in the district	.013	.077	.045	.012	.140	.114

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

From the results it was found that presence of the internal accountability frame work had varied results with the methods to combat corruption some being significantly correlated and other not significantly correlated. For instance it was positively and significantly correlated with four out of the six methods (Techniques) to combat corruption namely identifying corruption risks (0.415), empowering the community to be whistle blowers (4.00), presence of a well-built coalition of stakeholders (0.311) and punishing those found to be corrupt (0.338). It was however not significantly correlated with other two aspects though had positive coefficient which are monitoring the LGA performance (0.224) contrary to the expectation as it is expected that monitoring of the LGA performance is part of the internal accountability mechanisms, also the council engaging other agencies such as PCCB (0.228) as expected because the other agencies like PCCB are not part of the internal accountability framework.

Oversight having the Capacity to supervise and scrutinize reports from the management was positively and significantly correlate with four aspects of the techniques or strategies to combat corruption namely identifying corruption risks (0.342), monitoring the LGA performance (0.298), engaging other agencies such as PCCB (0.305) and punishing those found to be corrupt (0.297). This aspect though having a positive Pearson Correlation Coefficient was found not to be significant with empowering the community to be whistle blowers (0.082) and presence of a well-built coalition (0.280). This implies that there is no strong relationship between the capacity of the oversight committees and the community being empowered to be whistle blowers and presence of a well-built coalition of stake holders.

The internal auditor being enough to carry out the duties assigned to them was not significantly correlated with all the combating of corruption strategies though having positive coefficients. Though not significant some of the coefficients had a slightly higher value for instance identification of corruption risks (0.194), empowering the community to be whistle blowers (0.202) and engaging other agencies such as PCCB (0.117) compared to presence of well-built coalition of stake holders (0.059), monitoring of the LGA performance (0.53) and punishing those found to be corrupt. These results show that the number of the internal auditors is not a strong factor in the combating of corruption.

The freedom of the Internal Audit Unit was not significantly correlated with all the combating of corruption strategies though having positive coefficients. Though not significant some of the coefficients had a slightly higher value for instance identification of corruption risks (0.120), empowering the community to be whistle blowers (0.135), monitoring the LGA performance (0.284)

and punishing those found to be corrupt (0.187) compared to presence of well-built coalition of stake holders (0.081), and the Council engaging other agencies such as PCCB. The results are contrary to the popular belief that a free internal audit unit will have a significant impact in the combating of corruption.

The Management taking seriously recommendations from the internal audit unit was not significantly correlated and have very low coefficients with all the strategies to combat corruption. It has however good to not that the coefficients were all positive thus indicating a weak relationship. The Coefficients were, for identifying corruption risks earlier (0.045), empowering the community to be whistle blowers (0.189), presence of a well-built coalition of stake holders (0.094), monitoring of the LGA performance (0.080), the council engaging other agencies such as PCCB (0.029) and punishing those found to be corrupt (0.080). The findings are contrary to the popular belief that the internal audit recommendations help the management to take administrative actions to prevent corruption, so it is expected that they will take seriously the recommendations.

Presence of the procedures that give chance for the citizens to hold the leaders accountable was correlated with all the strategies used to combat corruption. The findings showed that some had high significance than the other. For instance punishing those found to be corrupt (0.490) had a high coefficient followed by monitoring of the LGA performance (0.481) and then the council engaging other agencies such as PCCB (0.477). The other coefficients were presence of a well-built coalition of stake holders (0.368) followed by identifying corruption risks earlier (0.321), empowering the community to be whistle blowers (0.302).

Presence of Civil Societies that provide awareness to citizens was significantly correlated with only two aspects namely monitoring of the LGA performance (0.420) followed by presence of the well-built coalition of stake holders (0.316). Although not significantly correlated presence of civil societies which provide awareness to the citizens had positive correlation with other aspects such as identifying corruption risks earlier (0.231) and empowering the community to be whistle blowers (0.230) which is contrary to the popular view that civil societies are good at empowering the community. The aspect of punishing those found to be corrupt (0.224) and lastly the council engaging other agencies such as PCCB (0.167) had also positive correlation coefficients though low which is not a problem as it is not the role of the civil societies to engage PCCB and punishing those found to be corrupt.

The Citizens participating in all council activities from planning, monitoring and evaluation was positively and significantly correlated with three aspects namely punishing those found to be corrupt(0.408) followed by presence of a well-built coalition(0.351) and then monitoring the LGA performance (0.329). The other aspects were not significantly correlated but had positive correlation in the order that they had the coefficients which are the council engaging other agencies such as PCCB (0.281), empowering the community to be whistle blowers (0.232) and identifying corruption risks earlier (0.194).

Presence of the external accountability framework was significantly and positively correlated with five aspects in the order of council engaging other agencies such as PCCB (0.445), identifying corruption risks(0.443), punishing those found to be corrupt(0.409), presence of well-built coalition of stake holders(0.353) and monitoring of the LGA performance(0.318). The aspect which was not significantly correlated was empowering the community to be whistle blowers (0.272). Although not significant the correlation is not very low thus indicating some relationship between them.

Accountability working in time to prevent corruption from taking place was not significantly correlated with any of the strategies to combat corruption. The aspects had low correlation coefficients which varies in strength in the order of punishing those found to be corrupt (0.201), identifying corruption risks earlier (0.173), monitoring the LGA performance (0.117), empowering the community to be whistle blowers(0.50), presence of well-built coalition with stake holders(0.018) and monitoring of the LGA performance (0.018). The findings indicated low and non-significant correlations contrary to what would be expected of the timely performance of these external accountability bodies with strategies to combating of corrupt

The Management taking seriously the recommendations of the external accountability institutions was found to correlate with only two aspects of combating corruption namely the council engaging other agencies such as PCCB(0.374) followed by identifying corruption risks earlier (0.372). Management taking seriously recommendations from the external accountability institutions was not significantly correlated with the strategies to combat corruption. Although not significantly correlated they had differing degrees of strength in the order from high to low of punishing those found to be corrupt(0.272), monitoring the LGA performance(0.259), presence of well-built coalition of stake holders (0.219) and empowering the community to be whistle blowers (0.055).

Presence of offices of accountability institutions within the council was not significantly correlated with any of the aspects of the strategies used to combat corruption and had low coefficients. The coefficients in the order of decreasing were such as the council engaging other agencies such as PCCB (0.140), punishing those found to be corrupt (0.114), empowering the community to be whistle blowers (0.077), presence of a well-built coalition of stake holders (0.045), identifying corruption risks earlier (0.013) and monitoring of the LGA performance (0.012). The findings are contrary to what is expected that the closer the offices of these external accountability bodies the more effective they would be in combating corruption.

The respondents views on the role of effective accountability in combating Corruption were also sought where they were required to rate it on the Likert scale from 1 to 5 where 1 was very low, 2 was low, 3 was somehow high, 4 was high and 5 was very high. The Percentage of the responses were plotted in the bar charts and the results are as shown in Figure 1.

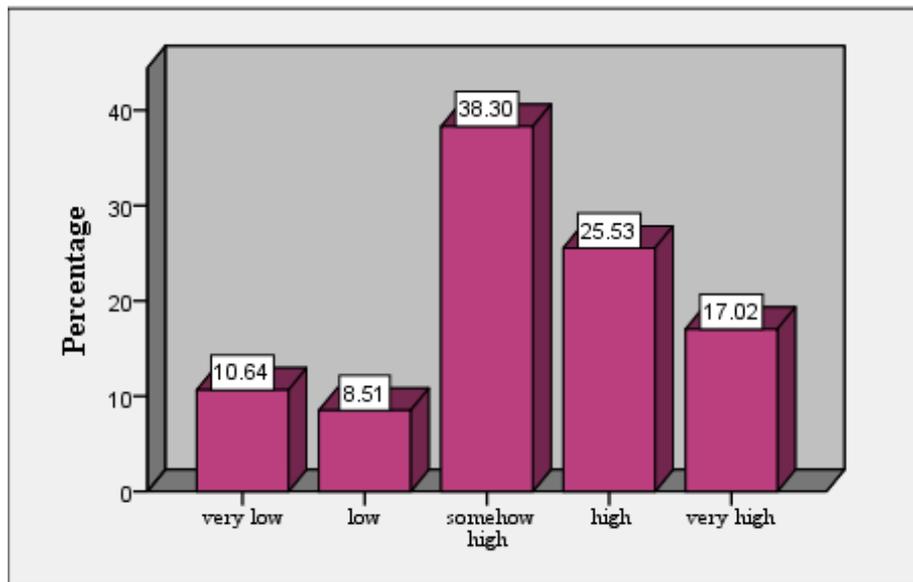


Figure 2 Role of Accountability

The results showed that large number of respondents agreed that accountability was important in Combating corruption whereby 38.30% ranked the role of accountability as somehow high and 25.30% ranked the role of accountability as high while 17.02% ranked it at very high. Only 10.64% of respondents ranked the importance of accountability as very low and 8.51% ranked it at low. From these findings it is clear that effective accountability play an important role in combating corruption. This supports postulation that an effective anticorruption requires effective accountability which involves a horizontal form accountability that has an element of civic engagement through organized civil societies something known as social accountability as well as the engagement of other government agencies (Makuba, 2013, Cruz, 2015). Lack of effective accountability was found to perpetuate corruption in Meru district Council (Muro, 2015) and therefore role of effective accountability in combating corruption is indispensable as found in the study conducted in Nigeria on the Accountability and Anti-Corruption (Okekeocha, 2013).

The respondents were also asked to rate the effectiveness of accountability in Mbozi District Council. The opinions of the respondents were computed in percentages and then plotted in a bar chart. The results of their opinions are as shown in Figure 2.

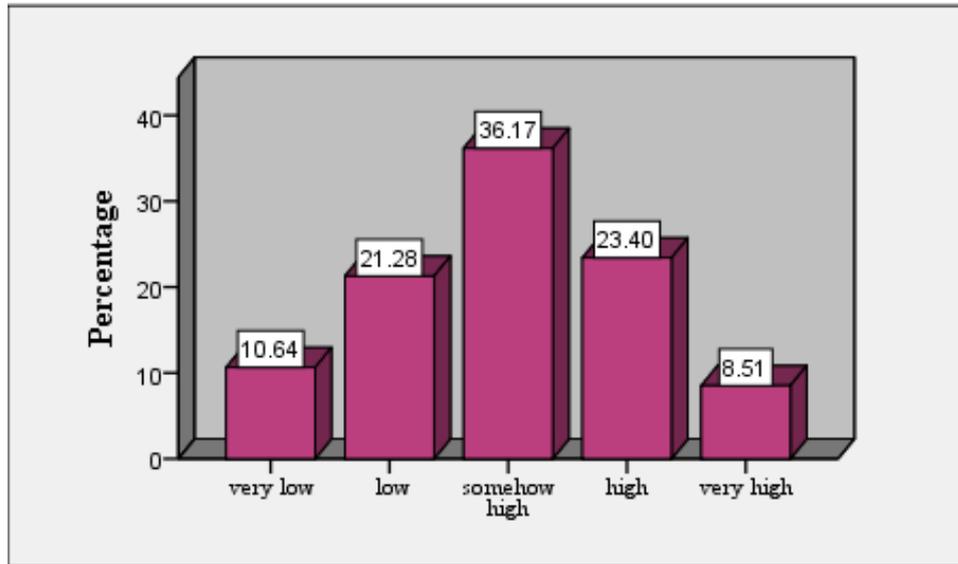


Figure 4.7 Effectiveness of accountability

The findings indicated that the opinion were uniformly distributed where by 36. 17% were of the opinion that the level of accountability was somehow high while on both extreme of the distribution there is equal percentage of 31.9% whose opinion is either very low to low or high to very high. These findings showed that accountability in Mbozi District Council was still weak and hence not able to Combat Corruption.

Hypothesis Testing

Hypothesis 1: *Accountability does not play an effective role in combating corruption in local government authorities in Tanzania.*

To test the hypothesis which states that accountability does not play an effective role in combating corruption in local government authorities in Tanzania a Pearson Correlation was used. The results of the test are summarized in table 4.4. The results show that combating of corruption had a significant and positive relationship with seven out of twelve attributes of effective accountability while had a positive and non-significant relationship with five of them. Those with significant relationship were; presence of the internal accountability framework (0.391), oversight committees capacity (0.330), presence of procedures to hold leaders accountable (0.505), civil societies give awareness to citizens (0.321), citizens participating fully in planning, monitoring and evaluation of all activities of the council (0.372), presence of the external accountability framework (0.462) and management taking seriously recommendations of external accountability bodies (0.320). Those which had a non-significant relationship were; internal auditors being enough (0.118), freedom of the internal audit unit (0.125), management taking seriously the recommendations from the internal audit (0.006), timely working of the external accountability bodies to prevent corruption (0.089), and external accountability bodies having offices in the district premises(0.020). Something of importance to note here is that presence of the laid down procedure to hold the leadership accountable had the highest significance, followed by presence of external framework, presence of the internal frameworks, citizens participation in all activities of the council, oversight having the capacity, presence of civil societies giving awareness to citizens and management taking seriously recommendations from the external accountability bodies. For those which were not significant; management taking seriously the recommendations of the internal audit had the lowest significance followed by external accountability bodies having offices in the district premises, external accountability bodies working in time to prevent corruption, presence of enough internal auditors to carry out their duties and the freedom of the internal audit unit. The overall correlation between accountability and combating of corruption was established at 0.453. The results imply that effective accountability had a positive and significant role in combating corruption in the local government authorities in Tanzania, thus the hypothesis is rejected.

Table 4.4 Pearson Correlation of Accountability with combating of Corruption.

Accountability Attributes	Correlation
There is an internal accountability framework within the council	.391 ^{**}
Oversight Committees have the Capacity	.330 [*]
Internal Auditors are enough to carry out the duties	.118
Internal Audit Unit is free to carry out its duties	.125
Management take seriously recommendations of Internal Audit	.006
There are laid down procedures to hold accountable their leaders	.505 ^{**}
CSO to give awareness to the citizens on their role to hold the leadership accountable	.321 [*]
The citizens participate fully in the planning, monitoring and evaluation of all activities of the district council	.372 [*]
There is an external accountability framework within the council	.462 ^{**}
External Accountability institutions work in time to prevent Corruption	.089
Management take seriously recommendations from External Accountability Institutions	.320 [*]
External accountability bodies have their offices in the district	.020
Overall Effectiveness of accountability	.453^{**}

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Conclusions

According to the findings of this study, it was concluded that there was in place a governance system in Mbozi District Council provided by the laws that establish and direct the practices of running the Local government Authorities in Tanzania. Effectiveness of accountability within the local government was measured through internal (horizontal accountability) and external (vertical accountability). The role of internal framework of accountability within the council which involved presence of the laid down procedures to hold leaders accountable, citizens participation in the all stages of planning up to evaluation of council activities, capacity of the oversight committees and the presence of civil society organizations to empower citizens played a significant role in combating corruption while for external accountability its presence and the council management taking seriously their recommendations played a role in combating corruption. There was a strong positive relationship between accountability and combating of corruption. There was a significant positive correlation between accountability and combating corruption, implying that effective accountability played a great role in combating corruption.

Recommendations

The standing committees of the councils which are the oversight institutions established by the local Government Act should be empowered through capacity building. The PO – RALG should have programmes for training councilors in important issues of governance and their roles to oversee that the employees of the council and other leaders are showing stewardship in the performance of their duties.

Citizens need to be organized in their communities and get empowered. The villages and Wards are the best avenues where many citizens can be reached. When the citizens despite their low level of education will develop the understanding of what to expect from their leaders accountability will be effective. The Civil Society Organizations (CSO) that deal with the issues of anti-

corruption should take a deliberate responsibility of descending to rural areas to empower the common citizens through the right based approach to demand accountability from their local governments.

The agencies of accountability such as the CAG, PPRA and PCCB must take a proactive role in prevention through follow up of resources from the point of origin to the last point where it will be used is the best way to combat corruption.

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