

See discussions, stats, and author profiles for this publication at: <https://www.researchgate.net/publication/233252544>

Local Government Reform Programs and Human Resource Capacity Building in Africa: Evidence from Local Government Authorities (LGAs) in Tanzania

Article in *International Journal of Public Administration* · October 2010

DOI: 10.1080/01900692.2010.514714

CITATIONS

20

READS

1,009

2 authors, including:



William Amos Pallangyo

The Law school of Tanzania

8 PUBLICATIONS 24 CITATIONS

[SEE PROFILE](#)

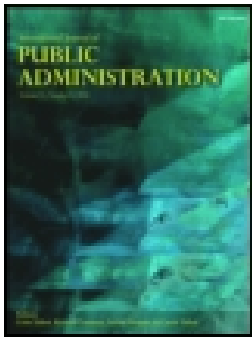
Some of the authors of this publication are also working on these related projects:



Article Institutional Characteristics and Its Effect on Public Health Service Delivery under Decentralization in Local Government Authorities in Tanzania [View project](#)



Crime and crime level in Tanzania [View project](#)



Local Government Reform Programs and Human Resource Capacity Building in Africa: Evidence from Local Government Authorities (LGAs) in Tanzania

William Pallangyo & Christopher J. Rees

To cite this article: William Pallangyo & Christopher J. Rees (2010) Local Government Reform Programs and Human Resource Capacity Building in Africa: Evidence from Local Government Authorities (LGAs) in Tanzania, *International Journal of Public Administration*, 33:12-13, 728-739, DOI: [10.1080/01900692.2010.514714](https://doi.org/10.1080/01900692.2010.514714)

To link to this article: <http://dx.doi.org/10.1080/01900692.2010.514714>



Published online: 20 Oct 2010.



Submit your article to this journal [↗](#)



Article views: 331



View related articles [↗](#)



Citing articles: 7 View citing articles [↗](#)

Local Government Reform Programs and Human Resource Capacity Building in Africa: Evidence from Local Government Authorities (LGAs) in Tanzania

William Pallangyo

*Department of Public Administration, Faculty of Arts and Social Science,
The Open University of Tanzania, Dar es Salaam, Tanzania*

Christopher J. Rees

*Institute for Development Policy and Management, University of Manchester,
Manchester, United Kingdom*

The Local Government Reform Program (LGRP) in Tanzania was introduced to improve the access and quality of services provided by Local Government Authorities (LGAs). The main aim of the study is to clarify the practice and impact of Human Resource Capacity Building with reference to the LGRP in Tanzania. The study adopted a three-dimensional framework involving Human Resource Development (HRD), Organization Development (OD), and Institutional Development (ID) dimensions in order to gather primary and secondary data relating to Tanzania.

The HRD findings revealed that the LGRP led to the introduction of training programs, upgraded working conditions, and revised management procedures. The OD dimension revealed the introduction of new organization structures, strategic plans, the involvement of employees in decision making, and culture change. It was concluded that, in relation to both HRD and OD, the LGRP resulted in positive impacts but had failed to address critical deficiencies such as poor training coordination, the inability to attract and retain skilled employees, and unsatisfactory working conditions. The ID dimension of the study identified the continued existence and application of old labor laws, a lack of fiscal autonomy at LGA level, contradictory policies, political interferences and donor dependence.

The study concludes by highlighting specific recommendations and suggestions that relate to the LGRP in Tanzania. These include the involvement of politicians and lower levels of employees in training programs, the introduction of management development programs that focus upon the needs of LGAs, and improvements to employees' working conditions. Further suggestions include the amendment of contradictory laws and policies, the allocation of more tax collection resources, Human Resource and financial autonomies, and the development of a strategy to address the intrusive relationship between Central and Local Governments.

Keywords: Africa, Tanzania, local government reform program, human resource capacity, human resource development, organization development, institutional development

INTRODUCTION

Correspondence should be addressed to Christopher J. Rees, Institute for Development Policy and Management, School of Environment and Development, University of Manchester, Arthur Lewis Building, Oxford Road, Manchester, M13 9PL, UK. E-mail: chris.rees@manchester.ac.uk

Following the end of the colonial era in Africa, the aims, design, and management of national and local public sector organizations across the continent have featured heavily in political, economic, and management literature (see Nanda,

2006; Wallis et al., 2007). After independence, many African countries focused on the localization of their public service policies through a policy popularly known as Africanization (Kirk-Greene, 1972). Through Africanization, new governments initiated affirmative action programs and social reform aimed at engendering improved opportunities for the previously disenfranchised indigenous Africans and in anticipation of skilled labor shortages resulting from the departure of expatriates (Sian, 2007). Thus, much effort was invested by African governments and donors in indigenous human resource capacity building particularly in the public sector.

Here, the term human resource capacity building refers to the process of improving employees' capabilities to undertake a range of public functions (Kiragu, 2002). In respect to Africanization, this human resource capacity was identified and developed through the creation of public service training institutions, the overseas training of key staff, and the establishment of local universities. At the same time, the rigid class structure of the colonial public service was abolished, and new cadres were introduced to provide a career structure for staff advancement and training (Stevens & Teggemann, 2003).

In more recent years, further discernible changes in the delivery of public services across Africa have been evident often in the form of organizational change programs associated with trends such as "Public Sector Reform" and "New Public Management" (Christensen & Lægheid, 2007). While distinctions have been drawn between the various emphases attached to these trends, public sector reform programs (PSRPs) are often characterized and explained operationally using phrases such as the adoption of private sector practices in the delivery of public services, effective and efficient delivery of public services, good governance, and the decentralization of the local government services (Batley & Larbi, 2004; Olowu, 2006). At a basic level, PSRPs are aimed at reducing costs and refocusing activities by changing the way the public service works (Therkildsen, 2001).

This article is focused on the impacts of LGRPs with reference to human resource capacity building in Local Government Authorities (LGAs). The impetus to study human resource capacity building in LGAs is driven by the debate in literature on the mixed results of public sector reform in developing countries. Further, the literature review found few studies that have directly explored human resource capacity building in LGAs in Africa. The main aim of the study is to clarify the practice and impact of human resource capacity building with reference to the LGRP in Tanzania. Specifically, we seek to address two related questions. First, what practical issues are associated with human resource capacity building in LGAs? Second, what are the impacts of the LGRP on human resource capacity building?

In order to address these research questions, an analysis is presented of LGRP in Tanzania. Tanzania was considered an appropriate country to address the research questions

primarily because previous LGAs studies in Tanzania reveal that the impact of LGRP is indicative of its problematic nature across a range of African countries, as discussed in the literature review below. For example, previous studies of LGAs in Tanzania have pointed out public sector reform failures involving: weak administrative and technical capacities (McCourt & Sola, 1999, Kiragu, 2005); poor financial management (Boex, 2003); over-employment, lack of transparency and accountability (United Republic of Tanzania [URT], 2007a); and a lack of autonomy linked to intrusive policies, extreme donor dependence, contradictory labor laws, and ambiguous organizational structures (URT, 1996; URT, 1998a). In addition, Tanzania implemented a LGRP approximately ten years before the commencement of the current study in 2007. This provides a realistic timeline to ensure an informed exploration of the nature and impacts of the LGRP on human resource capacity building.

The remaining sections of the article are structured as follows. First, we review literature on the subjects of public sector reform in Africa and human resource capacity building in order to inform the methodology and analysis of human resource capacity building in LGAs in Tanzania. This analysis is presented in later sections of the article. The article concludes with a review of the findings associated with the main aim and research questions stated above.

PUBLIC SECTOR REFORM PROGRAMS (PSRP) AND HUMAN CAPACITY BUILDING

Despite the positive vocabulary that is often used to describe their nature and aims, PSRPs in Africa have spawned contentious debates among academics and the public administration community at large. For instance, externally driven PSRPs are seen by some as uninformed impositions by western countries and world institutions (Mukandala, 1992; Kiggundu, 1998). It is argued that these impositions are permitted by African governments only because of pressures including economic crises and structural deficiencies (Mutahaba et al., 1993). In certain quarters, PSRPs have become associated with donor imposition, domestic demands, growing political pluralism, and the emulation of reforms in other countries (Mutahaba et al., 1993, Mkandawire & Soludo, 1999; Olowu, 1999). Ironically, PSRPs are also seen by some scholars as reversing the early post-independence processes of Africanization discussed above. For example, the accusation has been leveled that donor agencies and international finance agencies: "... completely shut out locals both in the leadership and ownership of the PSR agenda" (Omoyefa, 2008: 25).

Previous studies confirm the extent of the involvement of donors and other external agents in African PSRPs through conditionality, funding, technical advice, and choices surrounding reform instruments (Therkildsen, 2000; Kiragu & Mambo, 2002; Bangura & Larbi, 2006). Thus, although

donors' funds and technical assistance have boosted African public services, the conditions attached to resource assistance have resulted in the reforms being labeled as "not-invented here." This may partly explain why some reforms have been difficult to implement. For instance, Mollel, (2001) found that PSRP in Tanzania had not made a discernible impact on the quality of service provision. Similarly, in Zambia, Mataka (2002) concluded that the PSRP performance had fallen considerably short of the original expectations. In Zimbabwe, Zondo (2002) reported that there was resistance to modernizing the public service from the indigenous civil servants who feared the implications of the changes.

Despite these deficiencies and debates, many African governments have continued to embrace PSRP implementation and this strategy has demanded increasing numbers of professional staff with new skills and approaches (Low et al., 2001; Mason, 2004) even though a lack of human resource capacity seems to be a persistent drawback of PSRP initiatives in Sub-Saharan African countries and more widely (Smoke, 2003; Mason, 2004). For example, it has been found that there is a lack of administrative capacity at the local levels, poor levels of coordination of different actors, negativity surrounding public servants' attitudes, and a general absence of accountability (Antwi et al., 2008). In their general summary of problems associated with decentralization initiatives in the public sector, Khaleghian and Das Gupta (2007: 1088) conclude that, in many countries: ". . . local officials have found themselves without the basic administrative capacity to take on their new roles, leading to failures in service delivery and the basic functions of government."

While we acknowledge the existence of various overlapping public service demands such as government structures, governance, civil society participation, poverty alleviation, and services delivery (World Bank, 1994, World Bank, 2005), this study of PSRPs is primarily focused on the demand for and development of human resource capacity in LGAs in Africa. The main rationale for this focus is that there is little evidence of a systematic assessment of the nature and impacts of LGRPs with reference to human resource capacity building in LGAs. Studies on LGRPs have explored subjects such as the decentralization, participation and power (Mukandala, 2000), civil society interdependency (Baker et al., 2002), decentralization from a comparative perspective (Steffensen & Tidemand, 2004), and building the capacity for managing public service reform (Kiragu, 2005; Morgan & Baser, 2007). Yet studies of this nature tend not to centre primarily on human resource capacity building, including the roles and skills of local decision-makers. Arguably, this observation reflects the wider conclusion drawn by Khaleghian and Das Gupta (2005: 1088) that there are "few empirical studies" that illustrate how well local decision-makers are accessing and using information "to ensure that local decisions are relevant and adapted to local

needs . . ." as a result of decentralization initiatives. In the next section of the article, we consider further the nature of local government reform with specific reference to Tanzania.

LOCAL GOVERNMENT REFORM (LGR) AND HUMAN RESOURCE CAPACITY BUILDING

The term "Local Government" essentially refers to a sphere of government that is closest to its constituents. Local governments include decentralized and representative local institutions, with powers, devolved and delegated to them by central government, in respect to a restricted geographic area within a nation (Zybrands, 1998). The term "LGR" implies the process of reforming local authorities through promotion of economic and capitalizing on administrative and technical skills (Roe, 1995). LGR entails the transfer of power and authority to plan, make decisions and manage well-defined functions from central government to the lower-tier (Matlosa, 2003). However, the transfer of power and authority from the central to local governments is often problematic owing to organizational and institutional complexities (Haveri, 2006).

The concept of LGR is closely linked to PSRPs that are an integral part of the broader structural reform (Baker et al., 2002). Structural reform in the developing countries covers several sectors including, public service, land, water, health care, and agricultural marketing (Batley & Larbi, 2004). Literature indicates that LGR is a supporting strategy for more decentralization in the government operations and service delivery; the decentralization includes transfer of authority, resources, and personnel from the national level to sub-national jurisdictions (Rondinelli & Nellis, 1986, Bangura & Larbi, 2006, Dubois & Fattore, 2009).

LGR in Tanzania has had a quite traumatic and controversial history reflecting the prevailing national philosophy and aspirations (Kasege, 2005). The pre-independence local self-government system was based on chiefdoms and sub-chiefdoms. The chiefdoms and sub chiefdoms model was super-imposed by the British colonials in 1926 (see the Native Authorities Ordinance (Cap 72)) (Kiragu, 2005). The independent government abolished the native authorities and created entirely new structure of councils covering the whole country. The LGAs were abolished again in 1972 to be replaced by a direct central government (CG) rule. In 1978 LGAs were re-established with legislation in place in 1982 (URT, 1982). The existing rural and urban LGAs operations became effective from January 1984.

The approach to decentralization in Tanzania has proved to be a daunting and difficult adventure. Often, decentralization implementation has been achieved only by delegating or deconstructing the responsibilities of LGAs (URT, 2008). Arguably, central government undermined local government systems in the 1970s as almost all administrative decisions were performed centrally at ministerial levels. The LGAS

autonomy was further dented when Tanzania decided to adopt a centralized approach through “Ujamaa na kujitegemea” socialism and a self-reliance policy.

The second wave of establishment of LGAs raised hopes for an improved service delivery performance and greater involvement of local communities (URT, 1998a). The reintroduction of LGAs in the 1980s was intended to change the approach into “Decentralization by Devolution.” Through the Decentralization by Devolution approach, Central Government attempted to transfer powers, functional responsibilities, and resources to LGAs though the policy faltered in response to a range of organizational and institutional challenges (Mmari, 2005).

The decisive step towards reforming the local government system was taken and laid down in the Local Government Reform Agenda and Policy Paper (URT, 1996, URT, 1998a). One of the pertinent objectives of LGR was to facilitate and enable LGAs to deliver sufficient, reliable, predictable, and quality services (URT, 2002). Three years later, the central government established the LGRP to oversee the implementation of reform in the LGAs. The LGRP was established as a vehicle through which government would promote and drive the decentralization process (Mmari, 2005). The overall objective of the LGRP in Tanzania was to improve the quality of LGAs and access to public services (Ngwilizi, 2002).

At the time of the commencement of this study (2007), however, LGRP in Tanzania had been in place for over a decade but there had been little systematic assessment of the nature and impact of human resource capacity building in LGAs. Most of the existing literature focused primarily on subjects such as: the overall LGRP progress (Steffensen & Tidemand, 2004; Mmari, 2005); taxation and fiscal allocations (Boex, 2003; Fjeldstad et al., 2004; Lund, 2007); and civil society and participation (Mukandala, 2000; Baker et al., 2002). Nevertheless, as an aside to primary findings, previous studies on Tanzanian LGAs indicated that the existence of weak human resource capacity building was a hindrance to the performance of LGAs (URT, 1998a; McCourt & Sola, 1999). Further, the LGR agenda that had guided LGRP activities also highlighted weak human resource capacity building as a potentially serious constraint to the performance of LGAs (URT, 1996).

In summary, the literature review reveals that decentralization has proved to be a ubiquitous yet problematic feature of public sector reform in Africa for many decades. While studies such as Boex (2003), Kiragu (2005), and McCourt and Sola (1999) have examined LGR in Africa from various perspectives, the subject of human resource capacity building in the context of LGRPs has been a somewhat neglected area despite the prominent role played by LGAs in the public sector across Africa. Specifically, there is a lack of information about the practical nature and impacts of human resource capacity building in LGAs contexts in

Africa. As indicated above, the aim of this study is to address this gap.

METHODOLOGY

In order to address the two research questions stated in the introduction to this article, aspects of human resource capacity building were examined using three related dimensions. Previous studies have shown that effective human resource capacity building integrates the institutional, organizational, and human resource changes to improve performance in the public sector (Grindle, 1997; Larbi, 1998a; McCourt & Sola, 1999; Healy, 2001; World Bank, 2005). In this discourse, human resource capacity dimensions are grouped into human resource development (HRD), organization development (OD), and institutional development (ID) dimensions. The HRD dimension focuses on the supply of professional and technical personnel, OD on organizational structures and management systems to improve performance of specific tasks and functions, and ID on the economic and political interaction of institutions and systems (Grindle, 1997). We draw attention to the fact that these three dimensions of human resource capacity building do overlap and precise definitions of the dimensions tend to differ. However, there is evidence that, at a broad level, scholars consider human resource capacity building to embody human capacities, organizational and managerial skills, and institutional arrangements (Grindle, 1997; Gunnarsson, 2001; Batley & Larbi, 2004).

The fieldwork on which this article is based was carried out in Tanzania during 2008 and 2009. In-depth interviews were conducted in English/Swahili with 33 interviewees from eight sampled LGAs (four urban LGAs and four rural LGAs), two training institutions, the local government ministry, and the Association of Local Authorities in Tanzania (ALAT). The interviewees (27 males and 6 females) were employed in a variety of senior roles; they included LGAs Executive Directors, Heads of HR Departments, Mayors, Councilors, and LGRP Officers. These interviewees were selected through purposive sampling techniques with the aim of identifying a cross-section of key individuals who were knowledgeable about aspects of central-local government relationships, LGA human resource capacity, the implementation of the LGRP, and LGA training programs.

In addition, focused group interviews were conducted with 32 interviewees selected from recently graduated and lower level employees in two urban and two rural LGAs. These 32 participants (22 males and 10 females), again selected using purposive sampling techniques, were employed in various roles including accounts, teaching, ward executive, village executive, and human resources. Further, participant observations were undertaken to establish working conditions and employment practices.

In addition, secondary data were extracted from national acts, policies, by-laws, and strategic plans.

FINDINGS

The Practices Associated with Human Resource Capacity Building in the LGAs

The first research question concerns practical issues associated with human resource capacity building in LGAs, that is, at the organizational level, what form does human resource capacity building take?

The initial findings of the study confirmed that, before introduction of LGRP, almost all LGAs in Tanzania lacked human resource capacity. In this context, the lack of human resource capacity implied a shortage of LGAs employees in terms of required numbers, competencies and skills, and educational qualifications. The majority of the interviewees confirmed that, in practical terms, redundancy and recruitment-related activities were the main human resource capacity building practices that they associated with the LGRP in Tanzania. The research revealed that LGRP had resulted in

- a. the implementation of restructuring exercises involving redundancies of inappropriately qualified employees, and
- b. recruitment drives to match post-holders' qualifications with the demands of their posts as specified in job description documentation.

Yet, it was also found that, despite making employees redundant, some LGAs had subsequently failed to attract and retain competent employees. The interviewees consistently stated that recent university graduates were taking jobs with LGAs as a last resort. Participants of the LGA focus group made up of recently graduated employees confirmed that they were actively looking for more rewarding opportunities in private sector organizations.

The Public Service Management Policy and the Public Service Management Act require meritocratic employment in the public sector (URT, 1999; URT, 2002). However, a cross-sectional observation of the sample of LGA employees found suitably qualified employees occupying the top posts while lower posts were filled with an army of unqualified employees. The human resource officers explained that while LGAs were attempting to replace retirees with suitably qualified employees, the process was long-term and problematic. For example, the study found specific cases where one Agricultural Extension Officer or one Community Development Officer was serving two to three villages. The interviews with LGRP officials confirmed a general shortage of skilled employees for positions such as lawyers, ICT experts, accountants, and economists. The study found

that LGAs were attempting to manage the absence of qualified employees by utilizing external human resources capacity from the ministries, universities, and private consultancies. For example, in 2006, Mzumbe University undertook consultancy assignments for 15 LGAs solely on the preparation of documents for capital development grant applications.

It is stressed that human resource capacity varied tremendously across the sampled LGAs. On investigation, the secondary data established that the attraction and retention of LGA employees is highly influenced by geographical locations. For instance, rural LGAs such as Bagamoyo District Council were experiencing a critical shortage of qualified employees (Bagamoyo District Council, 2007). In contrast, the sampled urban LGAs had almost all their posts filled with qualified employees. Thus, the interviewees reported that Kinondoni, Temeke, and Arusha Municipal Councils, all three of which are located in the cities, had almost all established posts filled with qualified employees and even had over-recruited employees in some disciplines. This finding applied particularly to the field of education. Hence, while primary schools in rural LGAs were understaffed, the interviewees reported that LGAs in urban area held lists of teachers waiting to be transferred to cities and municipalities to join their spouses.

The study noted the existence of advantageous and disadvantageous LGAs in Tanzania. The term advantageous refers to LGAs located in the urban areas but also to LGAs in some rural areas that had relatively good social amenities and opportunities for extra economic activities outside of the standard working hours of LGAs. Of the sampled LGAs, the study classified Kinondoni, Temeke, Arusha, and Dodoma Municipal Councils as advantageous LGAs due to their urban locations. Further, although Meru District Council was located in a rural area, it was classified as advantageous due to the interviewees' perceptions that it had good transport and communication networks and opportunities for extra economic activities in sectors such as agriculture and mining. Almost inevitably, the interviews revealed that the advantageous LGAs attracted and retained more employees that the disadvantageous LGAs due to the social-economic opportunities afforded to employees and their families.

Overall, however, the employees' perceptions were that their LGA salaries were comparatively low when compared to friends and family members working in government agencies and the private sector. Most interviewees confirmed that LGA employees had to perform additional income-generating work such as farming, manual trades, and part-time jobs. The interviews established that, rural and disadvantageous LGAs did not attract and retain employees, particularly at lower levels, due to poor working conditions and the lack of availability of part-time jobs to supplement full-time positions in the LGAs.

The study also found that LGAs were experiencing a lack of autonomy in the general area of human

resource management. The interviewees reported that Human Resource activities were constantly influenced and changed by means of central government legislation. In the area of human resource management, a group of interviewees observed that the roles and functions of LGAs and central government were overlapping and conflicting. The existing structure of governance and administration had two parallel administrative government systems, namely central and local governments. This finding was confirmed by secondary data (URT, 2006) which revealed that certain central government employees at the district and regional secretariats had roles and responsibilities almost identical to existing LGAs employees. Some of the interviewees expressed the view that central government involvement (or interference) usually worked to the benefit of relatively poor LGAs because this involvement often took place in situations where a lack of human resource capacity was creating service delivery problems at the local level. However, other interviewees saw these interventions as an unwelcome contradiction of the Decentralization by Devolution approach and as an attack on LGAs' development plans.

THE IMPACTS OF LGRP ON HUMAN RESOURCE CAPACITY BUILDING

The second question addressed by this article concerns the nature of the LGRP impacts on LGA human resource capacity building. The study observed that LGRP had resulted in some positive impacts to human resource capacity building in the LGAs. One of the major impacts was clear and unambiguous government policy on LGR and human resource capacity building (URT, 2008). Local government agenda and policy statements had clear sections on the implementation of human resource capacity (URT 1996; URT, 1998a, 1998b). Overall, the LGRP had made LGAs more autonomous than previous decentralization approaches. However, the study found that the implementation of this program had produced mixed results in relation to the three respective human resource capacity dimensions.

THE IMPACTS ON THE HUMAN RESOURCE DEVELOPMENT (HRD) DIMENSION

The HRD component findings indicated the presence of *training programs* in all sampled LGAs. At the end of year 2006 LGRPs had spent 22 percent of the Tanzanian shillings (Tshs) 81.5 billion (approximately U.S.\$65 million) budget on the HRD dimension (URT, 2007a). Some of the expenditure was on short and long courses training programs for LGA employees and politicians. For example, after having been elected, all councilors attended a management course. Likewise, various management training programs were organized for the employees of LGAs. Despite this apparent

success story, the LGAs had poor training coordination to match the actual needs of both employees and LGAs (URT 2008). The analysis of training programs offered by the sample of LGAs showed that some employers were conducting training on the basis of individual initiatives without involving the LGAs' training departments and without any formal training needs analysis. The training department interviewees confirmed that some on-going employee training did not match the actual needs of LGAs. Likewise, training programs had not included all key employees and politicians. For instance, the study noted that most village and hamlet (Vitongoji) chairpersons had not received training relating to their responsibilities despite playing a vital role in decision-making at the lower levels of LGAs.

The study found that LGAs had improved *working conditions* through the redevelopment of office buildings, new furniture and working facilities particularly at the central or headquarters level. Four of the six sampled LGAs headquarters had their own offices and two were housed in rented buildings. In contrast, the observations at the lower levels of LGAs, for example, wards and villages, revealed relatively poor working conditions. The wards and villages tended to make use of relatively small offices to accommodate their employees. These offices typically contained sparse furniture, poor lighting, and inadequate ventilation. At the home-work interface, the study also highlighted that LGA employees in rural areas were experiencing difficulties in finding rentable housing accommodation at the village levels. For example, in Meru DC, four secondary school teachers in a village were observed sharing a small house that was poorly furnished and not connected to water or electricity.

The study also found that LGRPs had made notable impacts in the area of *information and data management*. For example, the interviewed Ward Executive Officers and Village Executive Officers had attended office management training. Most documents in the sampled wards and village offices were handwritten but kept in organized filing systems.

As noted above, LGAs' *autonomy over human resources* is considered an essential element of the Decentralization by Devolution approach. The need for autonomy was essential as a recent public service report indicated that more than 60 percent of government employees were employed at the LGA level (URT, 2008). The local government policy had underscored the need for autonomy as quoted below:

LGAs will be fully responsible for planning, recruiting, rewarding, promoting, disciplining, development and firing of their personnel. The councils will be the appointing authorities and employers for all local government personnel (including teachers, health staff, agricultural staff etc.)” LGAs will “employ the Council Director, the Department heads and will adopt staffing plans and budgets. (URT, 1998a)

However, the study found that, at the local level, the Decentralization by Devolution policy had not been fully implemented at local level through the LGRP. The interviewees reported that the central government was intervening on a regular basis in the human resource procedures of LGAs. For example, the study noted the existence of centrally controlled LGAs employees who could and were transferred across LGAs by central government officers. As such, these employees were not fully accountable to their respective LGAs and communities (URT, 2008). Similarly, at a managerial level, the disciplinary procedures surrounding the conduct of teachers, who constituted 70 percent of all LGAs employees, were devised and administered by the Ministry of Education through the Teachers Service Department (URT, 2007a).

IMPACTS ON THE ORGANIZATION DEVELOPMENT (OD) DIMENSION

The 2006 financial reports showed LGRP total expenditure of Tshs 81.5 billion (approximately U.S.\$65 million) of which 13 percent was spent on *organizational restructuring* exercises (URT, 2007a). Prior to the commencement of this study, it was reported that 114 LGAs (excluding newly established and split authorities) had been restructured in a uniform manner, regardless of traditional job descriptions, practices, responsibilities, and financial abilities, as a result of a three-phase LGRP initiative (URT, 2004a). LGRP officials followed a manual to establish new organization structures by matching the roles, functions, and strategic plans of LGAs. The manual contained instructions on the preparation of strategic plans and the design of preferred organization structures (URT, 2004b).

The interviewees confirmed that LGAs had indeed established new organization structures through the LGRP. Interestingly, many of the interviewees highlighted that organization structures and sizes were key criteria for central government budget allocations and suggested that this may account for the close attention given to this dimension of human resource capacity building by senior employees of LGAs. They also indicated that the new organization structures had some technical weaknesses. These weaknesses included focusing on individual employee posts instead of LGA functions. For example, Kinondoni MC and Bagamoyo DC organization structure had omitted some existing functions such as Ward Development Committees (WDC), Village Development Committees (VDC), and Councilors Committees (Kinondoni Municipal Council, 2007). In other cases the Councilors Committees appeared to have been inappropriately placed in the new organizational structures. For instance, Councilors Committees were placed under the Municipal Director instead of the Full Council Meeting (FCM) in Arusha Municipal Council (Arusha, 2006). Similarly, there were mismatching functions grouped in one department in Temeke MC (Temeke Municipal

Council, 2005). This mismatching of LGA functions in the restructuring exercises was also noted by interviewees from Dodoma MC

The study provides evidence that the LGRP has achieved some success in changing the *organization culture* of LGAs towards delivering quality services to the public. As a group, the interviewees indicated that their levels of role clarity and job satisfaction had increased after LGRP implementation and they found this had contributed to a more constructive organizational culture. This is a key finding as the LGRP had specifically instructed LGAs human resource departments to ensure that all employees had clear job responsibilities.

The participant observation concerning this issue provided some confirmation of the more delivery-focused organizational culture emerging in the post-LGRP intervention era. For example, in the sampled LGA offices, suggestion boxes had been installed and, according to interviewees, these have helped to minimize petty and nuisance corruption. Similarly, LGA offices had placards on the walls to encourage dissatisfied “customers” to see the immediate supervisor of the member of staff concerned. These findings contrast starkly to the anecdotal evidence, acknowledged by the interviewees, of a former culture that was characterized by rude responses to enquiries from the public and a general lack of cooperation with those seeking to make use of public services. This was typified by the notorious “*come back tomorrow*” response to members of the public seeking services in LGA offices.

At a higher level of the LGA, the LGRP was also seen to have influenced organizational culture through the introduction of instructional manuals to some employees of LGAs, namely, Ward Executive Officers, Village Executive Officers, and Councilors. The instructional manuals, coupled with LGRP management training programs, were seen by the interviewees to have enhanced the creation of *cross-departmental teamwork*. Following the LGRP, complex LGA activities such as strategic plans and budget formulation increasingly involved expertise from various disciplines, as opposed to the previous over-reliance on planning and finance departments. For example, the interviewees, including the councilors, confirmed that prior to the LGRP, employees were often harassed and sometimes even locked in their offices by councilors pressing for the payment of overdue allowances. The interviewees confirmed that the strategically led cross-disciplinary approach to planning, which involved a range of employees in decision-making processes, had resulted in a more systematic service-delivery culture.

The study also revealed documentary and interviewee-based evidence that these cross-disciplinary teams, operating at senior LGA level, were engaging in six monthly *benchmarking exercises* to assess the efficiency and effectiveness of human resource activity within the LGAs. For example, through a benchmarking exercise, one of the sampled LGAs had identified previously unrecognized

absenteeism problems with Ward Executive Officers and Village Executive Officers. This absenteeism, attributed to the isolation of these workers from daily monitoring at the LGA headquarters, was subsequently monitored and managed.

IMPACTS ON THE INSTITUTIONAL DEVELOPMENT (ID) DIMENSION

The study found that the major ID constraint on LGAs was *fiscal policy*; all LGAs were allocated subsidies and grants by the central government. The study noted that the financial resource package for LGAs consisted of revenues collected from local sources, central government transfers, and loans from financial institutions (URT, 2007b). In order to allocate resources to LGAs via the Local Government Capital Development Grant system (LGCDG), the central government used a formula based system. However, the interviewee data indicate that this grant system placed severe restrictions on human resource capacity building in LGAs.

At the time of the study, not only were central government grants and subsidies often restricted and delayed, LGAs had to meet certain performance criteria set by central government itself. In some cases, LGAs found it extremely difficult to perform well according to these criteria because of a shortage of human capacity (McCluskey & Franzsen, 2005; Mmari, 2005). Yet these grants and subsidies were needed in order to engage in human resource capacity building. Correspondingly, the LGAs had limited access to their own local funding sources as the central government had allocated low-yielding tax collection facilities to LGAs.

The study found that these constraints surrounding fiscal policy have led LGAs to rely on donor support to deliver public services. As such, the interviewees identified *the activities and demands of donors* as an influence on ID in LGAs. The interviewee data and secondary sources indicate that donors were operating in the background in terms of advice, encouragement, and policies, particularly in relation to areas such as accounting procedures and management structures (Nyimbi, 2008). By making certain demands in the area of, for example, transparent budgeting, donors were creating a need for skilled staff in specific areas. Interestingly, central government appeared to recognize the concerns of LGAs in this area and established a Common Basket Fund (CBF) to reduce different donor influences and increase coordination between donors. The CBF provided a coordinated, harmonized opportunity for central government and development partners to pool their funds, use a common accounting and management structure, and to disburse and monitor funds in a cost effective, accountable manner. Nevertheless, the responses of our interviewees suggest that the influence of donors continues to exist in relation to ID and the LGRP.

The third ID influence on LGAs human resource activities that we identified in this study surrounded the *implementation of national policies*. The study confirmed that the central government was responsible for the enactment of policies while LGAs were responsible for their translation and implementation. The interviewees reported that the main limitation of this approach was the relevance of the “one size fits all” policies to all LGA circumstances. The study found that LGAs were receiving detailed but non-localized instructions from central government ministries, departments, and agencies (MDAs). The interviews indicated that technical employees such as agricultural extension officers, teachers, community development officers, and health officers were in contact with their sector ministries, albeit at a rather restricted level. Thus, while MDAs were responsible for technical issues at a ministerial level, the absence of close coordination between MDAs and technical staff in LGAs was creating major difficulties in relation to the achievement of the strategic plans of LGAs.

The fourth ID influence that emerged in the study was *national politics*; national and local political leaders were seen to exert a great influence on the activities of LGAs. The interview data indicate that councilors and national level leaders were intervening on technical issues and arguably, on occasion, misusing political power to influence and even harass employees of LGAs. The study noted that councilors had the power to refuse to work with any LGA employee. The Full Council Meeting (FCM), made up of all councilors in the respective council, is the highest decision making body at the LGA level. Through the FCMs, councilors have the power to forward direct recommendations to the Principal Secretary of the Prime Minister’s Office for Regional Administration and Local Government.

As a group, the interviewees clearly expressed the view that councilors sometimes used their powers to politicize professional decisions specifically in the area of human resource capacity building management. In practical terms, councilors’ political party committees met to go through all FCM agenda items before FCM meetings took place. This process was established to ensure that the agendas of political parties would be taken into account at the FCM meetings but, in reality, the interview data indicate that it resulted in the politicization of LGA activities. In essence, the non-councilor interviewees stated that the final decisions taken by LGAs were highly influenced by political interests especially where LGA employees were not in an informed position to debate technical issues. On the other hand, several of the councilor interviewees did acknowledge the immense pressure they were under from their political supporters wanting to benefit from FCM decisions.

The fifth ID influence on human resource capacity building in LGAs was *legal considerations*, for example the existence of outdated laws and regulations, and the lack of constitutional clarity surrounding the powers and functions of LGAs. Thus, in terms of the United Republic of Tanzania

(URT) constitution, there was no clear demarcation between the central government and LGAs in regards to their roles and responsibilities.

The URT constitution Article 145 (1) confirmed the establishment of LGAs and Article 146(1) gave LGAs certain rights and powers (URT, 1998b). However, the two articles failed to clarify the boundaries between the powers and responsibilities of central government and LGAs. This lack of clarity manifested itself in the sample of LGAs; the study found that at the village level there were parallel laws, namely, customary and modern laws. For example, in the Meru District Council the community work was contradicted by an “age-set system” in the locality which was different from the national retirement age of 60 years set by the central government Meru District Council. The focus group discussion involving the village Executive Officers specifically identified these contradictory laws as a hindrance to human resource capacity building owing to the uncertainty they created in relation to human resource planning. The study noted other areas of contradiction between national and local labor laws, for example, the 1978 Education Law Act Number 25 and the 2002 Public Service Law no.8. The national Education Law Act specified teachers’ accountability to the Principal Secretary of the Ministry of Education and Vocational Training; yet practically, teachers were contracted and employed by the LGAs.

Finally, in relation to ID, the study found that the *national grouping of LGAs*, that is, the Association of Local Authorities (ALAT), exerted an influence on LGAs’ activities in the area of human resource capacity building. The interviewees saw ALAT, with the role of promoting and sustaining the goals and ideals of decentralization (Prime Minister’s Office of the United Republic of Tanzania, 2010), was undertaking an effective national lobbying and advocacy role which, to an extent, sought to safeguard the rights and welfare of employees of LGAs. At a general level, the interviewees and focus groups expressed the view that ALAT had positively influenced human resource capacity building in areas such as the development of training programs and the facilitation of city twinning programs.

CONCLUSION

The main aim of this study was to clarify the practice and impact of human resource capacity building with reference to the LGRP in Tanzania. In order to address this aim, we sought to identify practical issues and to explore the impacts of the LGRP on human resource capacity building in a sample of LGAs in Tanzania.

At a practical level, the study revealed the extent to which human capacity building in the context of the LGRP program has become associated with recruitment, selection, and retention initiatives. For example, our study found that recruitment drives, coupled with redundancy programs, were

used by LGAs to address human resource capacity shortfalls in terms of required numbers of employees, skills levels, and educational qualifications. The interviews, focus groups, and secondary data have led us to conclude that the LGRP program has resulted in recognition in LGAs of the pressing need to match the task requirements of employment positions with employees’ skills and qualifications. This emphasis on the person-job fit, as well as the introduction of techniques such as benchmarking and absenteeism monitoring, is entirely in keeping with considered good practice in the area of human resource management (Budhwar & Debra, 2001).

In considering this emphasis, however, it is highlighted that nationally formulated LGRP staffing policies, involving both recruitment and redundancy initiatives, are unlikely to take into account the local considerations discussed in this study such as the availability of additional part-time work to supplement public sector wages, perceptions surrounding “advantageous” and “disadvantageous” LGAs, and the relative desirability of working in rural and urban LGAs. In this study, we found evidence that LGAs, in adopting elements of the nationally driven LGRP, made unsuitably qualified employees redundant, only for the positions in question to remain unfilled due to local shortages of skilled labor. These LGAs were then forced to utilize, at additional cost, external human resource capacity from ministries, universities, and private consultancies. In relation to human resource capacity building, recruitment and redundancy practices epitomize the problems of devising decentralization policies such as LGRP at a national level for implementation at the local level. One of the main themes that emerged in this study is the extreme extent to which the contexts in which human resource capacity building take place vary from LGA to LGA in Tanzania. For example, it is apparent that, in certain cases, LGAs and the central government need to work together to establish bespoke programs to improve working conditions, particularly in the rural and disadvantaged areas, in order to attract and retain more competent and qualified employees.

The study revealed some significant positive LGRP impacts on human resource capacity building in the LGAs. For example, the LGRP resulted in the introduction of team-based multi-disciplinary management groups and the upgrading of some of the office accommodation. Furthermore, the LGRP resulted in new organization structures, strategic plans, and the increased involvement of employees in decision-making and cultural change initiatives. However, the study also revealed that the LGRP was failing to make positive impacts in other areas as evidenced by poor training coordination, difficulties in attracting and retaining key employees, and appalling working conditions in the rural and lowest levels of LGAs.

In summary, the study suggests that the LGRP in Tanzania has resulted in real practical changes to the functioning of LGAs on a day-to-day basis.—i.e., the LGRP has

moved beyond policy rhetoric and now represents an influential organizational change strategy that has been put into practice on a daily basis within LGAs.

Nevertheless, the findings of the study suggest that there is a need to address at least three key issues in order for further progress to be made. First, the study has helped to clarify key institutional influences that help to shape the nature of human resource capacity building linked to the LGRP. These influences include legal provisions such as conflicting labor laws, a lack of fiscal autonomy at the local level, political interference at the local level, and donor dependence. If decentralization via the LGRP is to function more effectively at the LGA level, there is a need to research the mechanisms by which these influences operate and are maintained, with specific reference to their impact upon human resource capacity building.

Second, the scale of the tensions that exist between central government and LGAs is apparent from the findings of the study. These findings highlight the existence of parallel structures, functions, roles, and reporting relationships, all of which serve to undermine both the aims and delivery of the LGRP. More research is needed to establish whether these elements of parallel governance systems have been created on a fairly random and individualized basis or whether, as a whole, they represent a more deliberate though not necessarily formalized mechanism designed to retain power within the confines of the central government and its functions. In classic OD terms, there is a need to investigate and perhaps address issues such as autonomy, delegation, empowerment, and trust in relation to the LGRP.

Third, it is concluded that the lack of human resource capacity at the local level has led to unrealistic staffing plans. Yet we found little evidence to suggest that the LGAs in our sample were conducting systematic training needs analyses to ensure that employees possessed the required skills and competencies. This is despite earlier research that highlighted the value of training and development activities in PSR in Tanzania (McCourt & Sola, 1999). While great emphasis was placed on formal educational qualifications as a means of assessing job competence, the potential contribution of formalized management development programs, informed by systematic training needs analyses, was not widely recognized by key players in our sample of LGAs. We suggest that management development, as a means of identifying, equipping, and developing staff to undertake higher level work in LGAs, is an activity that needs to be developed systematically in order to address some of the human resource capacity building issues that have been highlighted in this study.

REFERENCES

Antwi, K., Analoui, F., & Nana-Agyekum, D. (2008). Public sector reform in sub Saharan Africa: What can be learnt from civil service

- performance improvement program in Ghana? *Public Administration and Development*, 28, 253–264.
- Arusha Municipal Council (2006). *Strategic plan for 2006/2007–2010/2011 years*. Arusha, Tanzania: Arusha Municipal Council.
- Bagamoyo District Council (2007). *Review of employees 2006/2007 for the Executive Director's office, Bagamoyo*. Bagamoyo, Tanzania: Bagamoyo District Council.
- Baker, J., Wallevik, H., Obama, J., & Sola, N. (2002). The Local Government Reform in Tanzania: Towards a Greater Interdependency between Local Government and Civil Society at the Local Level? Research and Development Report No. 6, Agderforskning.
- Bangura, Y., & Larbi, G. (2006). *Public sector reform in developing countries*. Basingstoke, UK: Palgrave Macmillan.
- Batley, R., & Larbi, G. (2004). *The changing role of government: The reform of public services in developing countries*. New York: Palgrave Macmillan.
- Boex, J. (2003). The incidence of local government allocations in Tanzania. *Public Administration and Development*, 23, 381–391.
- Budhwar, P., & Debrah, Y. (2001). Introduction. In Budhwar, P. & Debrah, Y. (eds.), *Human resources management in developing countries*. London: Routledge Publishers.
- Christensen, T., & Lægreid, P. (2007). *Transcending new public management: The transformation of public sector reforms*. Hampshire, UK: Ashgate Publishing Ltd.
- Dubois, H., & Fattore, G. (2009). Definitions and typologies in public administration research: The case of decentralization. *International Journal of Public Administration*, 32 (2), 704 – 727.
- Fjeldstad, O., Henjewe, F., Mwambe, G., Ngalewa, E., & Nygaard, K. (2004). Local Government Finances and Financial Management in Tanzania Baseline Data from Six Councils, 2000–2003. CMI Working Paper. Bergen: Chr. Michelsen Institute.
- Grindle, M. (ed.), (1997). *Getting good government: Capacity building in the public sector of developing countries*. Boston: Harvard Institute for International Development, Harvard University Press.
- Grindle, M. (2006). Modernizing Town hall: Capacity building with a political twist. *Public Administration and Development* 26, 55–69.
- Gunnarsson, C. (2001). *Capacity building, institutional crisis and the issue of recurrent costs*. Stockholm: Almkvist and Wiksell International.
- Haveri, A. (2006). Complexity in local government change: Limits to rational reforming. *Public Management Review*, 8, 31–46.
- Healy, P. (2001). Training and public sector reform: An integrated approach. *Public Administration and Development*, 21, 309–319.
- Kasege, B. (2005). Reforms and decentralized governance: Where are we now? In Kajimbwa, M. Lwaitama, A., & Kaijage, P. (eds.), *Capacity implications for good local governance: Experiences and prospects*. Dar es Salaam, Tanzania: Dar es Salaam University Press.
- Khaleghian, P., & Das Gupta, M. (2005). Public management and the essential public health functions. *World Development*, 33(7), 1083–1099.
- Kiggundu, M. (1998). Civil service reforms: Limping into the twenty-first century. In Minogue, M., Polidano, C., & Hulme, D. (eds.), *Beyond the new public management: Changing ideas and practices in governance*. Cheltenham: Edward Elgar.
- Kinondoni Municipal Council (2007). *Strategic plan 2007–2010*. Kinondoni, Tanzania: Kinondoni Municipal Council.
- Kiragu, K. (2002). Improving Service Delivery through Public Service Reform: Lessons of Experience from Select Sub-Saharan Africa Countries. Paper for presentation and discussion at the second meeting of the DAC network On Good Governance And Capacity Development held at the OECD headquarters, February 14–15, 2002.
- Kiragu, K. (2005). Tanzania: A case study in comprehensive and programmatic approaches to capacity building. Nairobi: Pricewaterhouse Coopers.
- Kiragu, K., & Mambo, H. (2002). Public Service Reform Comes of Age in Africa. Report on Proceedings of the Second Regional Consultative

- Workshop held in Arusha, Tanzania, 2001. Tanzania: Civil Service Department, President's Office.
- Kirk-Greene, A.H.M. (1972). The new African administrator. *The Journal of Modern African Studies*, 10, 93–107.
- Larbi, G. (1998a). Implementing New Public Management Reform in Public Services in Ghana: Institutional Constraints and Capacity Issues. Unpublished PhD dissertation. Birmingham, UK: School of Public Policy, University of Birmingham.
- Low, A., Tjongarero, A., & Nambundunga, B. (2001). Donor support to human resources capacity building in Namibia: Experience of resident technical assistance support for workplace learning and assessment of alternative options. *Journal of International Development*, 13, 269–285.
- Lund, J. (2007). Is small beautiful? Village level taxation of natural resource in Tanzania. *Public Administration and Development*, 27, 307–318.
- Mason, J. (2004). *Public administration reform practice note*. New York: UNDP.
- Mataka, R. (2002). Zambia: Capacity building for the public sector performance' in Kiragu, K., & Mambo, H. (eds.), *Public service reform comes of age in Africa*. Dar es Salaam, Tanzania: Mkuki na Nyota Publishers.
- Matlosa, K. (2003). Political culture and democratic governance in southern Africa. *African Journal of Political Science*, 8(1), 85–112.
- McCluskey, W., & Franzsen, R. (2005). An evaluation of the property tax in Tanzania: An untapped fiscal resource or administrative headache? *Property Management*, 23, 43–69.
- McCourt, W., & Sola, N. (1999). Using training to promote civil service reform: A Tanzanian local government case study. *Public Administration and Development*, 19, 63–75.
- Meru District Council (2007). *Capacity building program for Meru District Council for the year 2007/2008*. Meru, Tanzania: Meru District Council.
- Mkandawire, T., & Soludo, C. (1999). *Our continent, our future: African perspectives on structural adjustment*. Trenton, NJ: Africa World Press.
- Mmari, D. (2005). Decentralization for Service Delivery in Tanzania. A Paper presented at the Conference on Building Capacity for the Education Sector in Africa. Oslo, Norway, October 12–14, 2005.
- Mollel, R. (2001). Tanzania: Focus on Performance and Improvement Incentives: Report on Proceedings of the 2nd Regional Consultative Workshop on Public Service Reform. Dar es Salaam, Tanzania: Mkuki na Nyota Publishers.
- Morgan, P. (2006). The Concept of Capacity. European Centre for Development Policy Management. Retrieved on March 15, 2009, from <http://www.preval.org/documentos/2209.pdf>.
- Morgan, P., & Baser, H. (2007). Building the Capacity for Managing Public Service Reform: The Tanzania Experience. European Centre for Development Policy Management Discussion Paper No. 57Q, pp. 1–35.
- Mukandala, R. (1992). To be or not to be: The paradoxes of African bureaucracies. *International Review of Administrative Sciences*, 58 (4), 555–576.
- Mukandala, R. (2000). Decentralization, participation and power in Tanzania. In Mukandala, R. (ed.), *African public administration*. Harare, Zimbabwe: African Association of Political Science (AAPS).
- Mutahaba, G., Baguma, R., & Halfani, M. (1993). *Vitalizing African public administration for recovery and development*. West Hartford, CT: Kumarian Press.
- Nanda, V.P. (2006). The “good governance” concept revisited. *The Annals of the American Academy of Political and Social Science*, 603(1), 269–283.
- Ngwilizi, H. (2002). The Local Government Reform Program in Tanzania: Country Experience. Paper delivered at the Commonwealth Advanced Seminar on Leadership and Change in the Public Sector held in Wellington, New Zealand, February 25 to March 8, 2002. Retrieved on May 4, 2009, from <http://www.victoria.ac.nz/commonwealthseminar/Papers/2002/Tanzaniapercent20Casepercent20Study.pdf>.
- Nyimbi, S. (2008). Harmonisation and Alignment in the Field of Local Governance and Decentralization: The Tanzanian Experience. Paper delivered at Regional Administration and Local Government in Strasbourg, France, November 16, 2008. Retrieved on May 9, 2009, from http://www.dpwgld.org/cms/upload/pdf/HAIIn_the_field_of_Local_Governance_and_Decentralization.pdf.
- Olowu, B. (1999). Redesigning African civil service reforms. *The Journal of Modern African Studies*, 37 (1), 1–23.
- Olowu, D. (2006). Decentralization policies and practices under structural adjustment and democratization in Africa. In Bangura, Y., & Larbi, G. (eds.), *Public sector reform in developing countries: Capacity challenges to improve services*. Basingstoke, UK: Palgrave Macmillan.
- Omoyefa, P.S. (2008). Public sector reforms in Africa: A philosophical rethinking. *Africa Development*, 33(4), 15–30.
- Prime Minister's Office of the United Republic of Tanzania. (2010). *Association of Local Authorities of Tanzania (ALAT)*. Dar es Salaam: Prime Minister's Office, Regional and Local Government.
- Roe, E. (1995). More than the politics of decentralization: Local government reform, district development and public administration in Zimbabwe. *World Development*, 23, 833–843.
- Rondinelli, D., & Nellis, J. (1986). Assessing decentralization policies in developing countries: The case for cautious optimism. *Development Policy Review*, 4, 3–23.
- Sian, S. (2007). Reversing exclusion: The Africanisation of accountancy in Kenya, 1963–1970. *Critical Perspectives on Accounting*, 18(7), 831–872.
- Smoke, P. (2003). Decentralization in Africa: Goals, dimensions, myths and challenges. *Public Administration and Development*, 23(1), 7–16.
- Steffensen, J., & Tidemand, P. (2004). A comparative analysis of decentralization in Kenya, Tanzania and Uganda. Washington, DC: World Bank.
- Stevens, M., & Teggemann, S. (2003). Comparative Experience with Administrative Reform in Ghana, Tanzania and Zambia, Public Sector Reform and Capacity Building Unit Africa Region. Retrieved on April 29, 2009, from <http://www1.worldbank.org/wbiep/decentralization/afrlib/tanzania.pdf>.
- Temeke Municipal Council (2005). *Strategic plan for Temeke Municipal Council*. Temeke, Tanzania: Municipal Council
- Therkildsen, O. (2000). Public sector reform in a poor aid-dependent country, Tanzania. *Public Administration and Development*, 20, 61–71.
- Therkildsen, O. (2001). Efficiency, Accountability and Implementation: Public Sector Reform in East and Southern Africa. United Nations Research Institute for Social Development, Program Paper No.3. New York: United Nations Research Institute.
- United Republic of Tanzania (URT). (1982). *Local Government Services Act, No.10 of 1982*. Dar es Salaam, Tanzania: KIUTA Publishers.
- URT. (1996). *The local government reform agenda 1996–2000*. Dar es Salaam, Tanzania: The Civil Service Reform Program Secretariat.
- URT. (1998a). Policy paper on local government reform. Dar es Salaam, Tanzania: Local Government Reform Program Secretariat.
- URT. (1999). *Public service management and employment policy*. Dar es Salaam, Tanzania: KIUTA Publishers.
- URT. (2002). *The Public Service Act, 2002*. Dar es Salaam, Tanzania: KIUTA Publishers.
- URT. (2004a). *Mpango wa Uboreshaji wa Mfumo wa Serikali za Mitaa*. Dar es Salaam, Tanzania: Ofisi ya Waziri Mkuu Tawala za Mikoa na Serikali za Mitaa.
- URT. (2004b). *Restructuring manual: A strategic approach to reform by local authorities*. Dar es Salaam, Tanzania: President's Office-Regional Administration and Local government.
- URT. (2006). *Muundo na Majukumu ya Serikali za Mitaa*. Dar es Salaam, Tanzania: Ofisi ya Waziri Mkuu Tawala za Mikoa na Serikali za Mitaa.
- URT. (2007a). Joint Government-Development Partner Program evaluation, February–March 2007. Dar es Salaam, Tanzania: President's Office-Regional Administration and Local Government.
- URT. (2007b). *Guidelines for the preparation of local government authorities' medium term plan and budgets for 2007/08 to 2009/10*. Dar es Salaam: Tanzania: Prime Minister's Office Regional Administration and Local Government.

- URT. (2008). The Status of Implementation of Decentralization by Devolution on Mainland Tanzania and the Way Forward. A paper presented by the Permanent Secretary, PMO-RALG, during the National Convention on Public Sector Reforms June 17–18, 2008, Ubungo Plaza, Dar es Salaam, pp. 1–23.
- Wallis, J.L., Dollery, D.E., & McLoughlin, L. (2007). *Reform and leadership in the public sector: A political economy approach*. Cheltenham, UK: Edward Elgar.
- World Bank. (1994). *Building capacity for decentralization and local governance in Sub Saharan Africa: The Municipal Development Program*. Washington, DC: Africa Technical Department, World Bank &
- World Bank. (2005). *Capacity building in Africa: An OED evaluation of World Bank support*. Washington, D.C.: Operations Evaluation Department, World Bank.
- Zondo, M. (2002). 'Zimbabwe: Capacity building on effective leadership and Participation'. In Kiragu, K. & Mambo, H. (eds.), *Public service reform comes of age in Africa*. Dar es Salaam, Tanzania: Mkuki na Nyota Publishers
- Zybrands, W. (1998). Local government' In Venter, A. (ed.). *Government politics in the new South Africa*. Pretoria: SALGA (South African Local Government Association).