



**JOURNAL OF GOVERNANCE  
AND DEVELOPMENT**

<https://e-journal.uum.edu.my/index.php/jgd>

How to cite this article:

Lameck, W., & Kinemo, S. (2021). In search of a link between fiscal decentralization and fiscal autonomy in service delivery in Urban Local Government Authorities in Tanzania. *Journal of Governance and Development*, 17(2), 23-40. <https://doi.org/10.32890/jgd2021.17.2.2>

**IN SEARCH OF A LINK BETWEEN FISCAL  
DECENTRALIZATION AND FISCAL AUTONOMY IN  
SERVICE DELIVERY IN URBAN LOCAL GOVERNMENT  
AUTHORITIES IN TANZANIA**

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Received: 12/8/2021   Revised: 13/5/2022   Accepted: 23/5/2022   Published: 31/7/2021

**ABSTRACT**

This article investigates the link between fiscal decentralization and fiscal autonomy in service delivery particularly in urban Local Government Authorities in Tanzania. In the past two decades, Tanzania government adopted fiscal decentralization reforms as part of broad local government reform program. The reforms include the transfer of fiscal power to local governments to collect and spend their own revenues but also to enjoy discretionary intergovernmental transfers from central government. On the contrary, local government authorities particularly in urban areas have not achieved the intended goal of the reforms. Most of the LGAs lack adequate fiscal autonomy to address the growing demand of urban services and infrastructure. Although there is already substantial amount of research explaining fiscal decentralization in Tanzania, most of this literature focuses on the limited revenue base of local government and lack of effective

intergovernmental transfers. Overall, there is very little which is known concerning institutional factors which play a role when it comes to decision making on the allocation of fiscal resources to local government. The objective of this paper was therefore two folds: first to identify the current state of fiscal decentralization in two LGAs selected for this research and second was to explore the institutional factors which determine the allocation of fiscal resources in the selected urban LGAs in Tanzania. In addressing this objective, the comparative case study design was adopted namely: Kinondoni Municipal Council in Dar es Salaam region and Tunduma Town Council in Songwe region in Tanzania. The sample of 60 respondents was drawn purposely from the two cases and the data from the sampled respondents were collected through the review of documents, in-depth interviews and focus group discussion with officials in the selected urban LGAs. The collected data were finally analyzed through contents analysis for documentary review and thematic analysis for the interviews and focus group discussion. The research findings show that the degree of fiscal autonomy has substantially deteriorated in the past six years due to excessive central government guidelines and directives which regulate expenditure and revenue generation by local government. This includes the conditions on the allocation of fiscal resources such as budget or the use of intergovernmental transfers from central government.

**Keywords:** Fiscal decentralization, Urbanization, Fiscal autonomy, budgeting, Tanzania LGAs.

## INTRODUCTION

In many countries around the world fiscal decentralization reform has been adopted as a means to increase fiscal autonomy and the capacity of local governments in service delivery. By definition, it implies the shift of fiscal responsibilities and control over local government finances from national government to sub-national government (Satta & Pennink, 2013). The goal of shifting fiscal power to local government is to distribute decision making authority about local income and expenditures which consequently is expected to increase local government autonomy to collect and spend local taxes according to the priorities of local population. In order to understand the degree of local autonomy, the literature has developed

the measurement indicators. One of the indicators often used is the authority to decide not only about levying of local taxes but also on expenditure of revenue from local taxes (Schneider, 2002; Sharpe, 1998; Smith, 1979; REPOA, 2017). This implies that, a system in which local government is assigned power over local taxes but the rate and base is determined by central government is considered to be more centralized (Eaton & Schroeder, 2010). Overall, extensive central government rules and regulations and oversight on local taxes and loans suggest more centralized systems of administration. However, in some cases, the local government may need some form of funding to finance local government activities. Given this fact, the way these funds are transferred to local government can have direct impact on intergovernmental relation (Dick-Sagoe, 2020; Ebel & Yilmaz, 2002; Shah, 2006)

Normally, the transfers can be in form of general or specific grants. General grants are given to local government without condition and the local government can spend like own revenues. On the other hand, specific grants are transferred to local government for specific purposes and the transfer is associated with conditions (Yilmaz, 2002). Therefore, a system is considered to be centralized if the grants transferred are specific and its spending is subject to approval by central government if the grants are transferred without specification or without prior approval for spending the system is considered to be centralized (Shah, 2006).

On the other hand, the importance of fiscal decentralization around the world particularly in urban local governments is accelerated by the continuing growth of urban population which increases the demand for urban services and infrastructure. For example, while the urban population in the year 2050 is expected to increase by 3 billion additional citizens across the globe (United Nations, 2015) in Africa alone, the urban population is expected to increase by 1.339 billion in the year 2050. The estimated figures matches with world's projected urban population within cities such as Johannesburg, Khartoum, Lagos, Accra, Nairobi, Casablanca and Dar es Salaam (Gueneralp et al., 2018). Overall, the number of people living in urban areas exceeds the number of their rural counterparts (United Nations, 2015). Like other countries, Tanzania is one of the developing countries under rapid urbanization where the urban population has increased almost by 8 percent in the past one decade from 27.44 percent in 2009 to

34.5 percent in 2019 (URT, 2020). The increased urban population has exerted the pressure on the demand for more public services and infrastructure. This is also anchored in the sustainable development goals no 11 which insist on the relevance of cities and local governments in fighting poverty and achieving sustainable development by 2030 (URT, 2020).

Furthermore, cities are perceived to be very important focal points when it comes to unlocking capacities and potentials because cities are the places where development happens. To this end, the cities unlock and empower human, economic and societal changes. It is projected that the cities will be required to plan and service new areas, establish and integrate sustainable environmental, social and economic conditions to serve the additional 3 billion people who are expected to arrive in cities by 2050. This makes it imperative for cities to have access to financial means to address the demand for services and infrastructure needed to make cities resilient and sustainable (United Nations, 2015).

Like other countries, in the past two decades, Tanzania government also adopted fiscal decentralization reform as part of broader decentralization reforms for the purpose of increasing fiscal autonomy and access to local public services (Lameck, 2017; REPOA, 2017; URT, 1998). The reforms were guided by the Local Government Reform policy paper of 1998 which insists on the principle of decentralization by devolution. One of the cornerstones of this principal is to empower local government authorities with fiscal control to raise their own revenue and allocate the revenue according to the priorities of the local population (Tidemand, 2010). The fiscal policy therefore does the following: First, it sets expenditure responsibility in which the legal framework for decentralized provision of local public services is in place and services assigned to local government follows subsidiary principle; and second, it provides for the collection of own source revenue from different bases in local governments. Nevertheless, empirical evidence shows that in reality, the local government authorities are financially incapable as they rely on 80-90% on intergovernmental transfers from central government to fund their activities (Lameck, 2017; Lameck et al., 2018). This implies that, the Local Government reforms have not achieved the intended goal particularly in the current situation where the role of central government leaves little discretion for local government to

decide on the allocation of fiscal resources. Central regulation of local policies and finances has dominated; a substantial proportion of local revenue sources are regulated by central government; and the distributions of financial resources to various tiers of the government are centrally controlled. With regard to spending of the tax revenue collected, the central government policy requires that some of the taxes raised at the local level be shared in percentages established by law. Of these, the councils are entitled 20% of the land rent collected by the central government but the central government decides on when and how that money should be deposited to the respective Local Government Authorities accounts. In addition, the LGAs' power to levy and set rates for levies, fees and charges are controlled by the minister responsible for finance and local government (Mustafa, 2008; Tidemand, 2010; REPOA, 2017). The question is, *given the presence of excessive central government rules and regulations, low capacity of local government and inadequate of fiscal resources*, what factors play a role when it comes to the allocation of budgets and finances by local bureaucrats and politicians in Tanzania?

### **The Theory of Fiscal Decentralization and Fiscal Federalism**

The theory of fiscal federalism assigns fiscal functions into different levels of governments. The assignment of fiscal functions is sometimes known as the allocation of authority and responsibility for public sector decision making among different power centers. To this end, the theory assigns stabilization and redistribution functions to national level government because local governments have few or no incentives to do that and redistribution of income is primarily a national government concern. It is assumed that any attempt by local governments to redress income differences are likely to be unfair (Fjeldstad, 2001; Otoo & Danquah, 2021).

On the other hand, the theory assumes that in a democratic society decentralization can result in a better match of supply and demand for local public goods and services because the role of allocating resources can be performed better by sub- national governments than central government. This implies that because the preferences of citizens are heterogeneous, the heterogeneity of their preferences can be reflected in the public service delivery by local governments because they are in a better position to incorporate the differentiated needs in their policies and services than central government. Besides,

being closer to people, it is claimed that local authorities can more easily identify people's needs, and thus supply the appropriate form and level of public services (Fjeldstad, 2001).

Therefore, if local governments are disposed of the information about the preferences; if they have the authority to decide on the functions and services to offer; and if they can raise the necessary taxes or spend allocated budgets as they wish, it enables them to translate preferences into policies and services (Brueckner, 2004; Lameck, 2017).

On the other hand, the empirical literature shows that in developing countries decentralization is incomplete. The countries claiming to have decentralization experience central government rules and regulations which limits the discretion of local government to allocate the mix of policies and services and their content. Furthermore, the literature by (Dick-Sagoe, 2020; Doh, 2017; Mbate, 2017) confirms that the failure of decentralization is attributed by institutional factors which constrain the allocation of resources. Theoretical assumption which underlies the institutional theory is that the institutions such as the systems of rules, norms, and values establish the boundaries of behavior by defining what is allowed or not allowed in a particular context. The institutions vary from formal to informal. Informal institutions include social rules, values and norms while formal institutions include the rules, guidelines, policies and regulations (Hall & Taylor, 1996; March & Olsen, 1987; Powell & Dimaggio, 1991). Actors are assumed to pursue their interests, but the existing institutions shape the way actors define their interests and preferences (Hulst & Van Montfort, 2011). The question is, *given a presence of incomplete fiscal decentralization, low capacity of local government and the general scarcity of resources*, what institutional factors play a role when it comes to the allocation of fiscal resources in local government authorities in Tanzania?

## **METHODOLOGY**

This study used qualitative approach with a case study design. To this end, two urban local governments of different sizes but subject to similar administrative system of central government were selected for the research. These includes: Kinondoni municipal Council in Dar es salaam and Tunduma Town Council in Songwe region.

Kinondoni Municipality is one of the biggest Municipalities in dar es salaam region with a population of 1,775,049. The share of its own sources of revenue in the national budget is relatively higher compared to other municipalities and town council but also the demand for services in the municipality is rapidly growing. On the other hand, Tunduma Town Council is a small town growing rapidly and the only town in Songwe region with a population of 141,000. The scarcity of resources has caused a lot of political tension in this town. From the two Local Government Authorities a sample of 60 respondents was drawn purposefully to get the key information. The sampled officials include Municipal and Town Council Directors, Urban Planners, Municipal and Town Council Treasurers, Heads of departments, Revenue collectors and Council Chairpersons/Mayors, Ministry officials who interact with the two local governments and additionally at the local levels, the study included, the Ward Executive Officers and *Mtaa* Executive Officers.

Data collection for the study was guided by the general research question which states that given *a presence of incomplete fiscal decentralization, low capacity of local government and the general scarcity of resources*, what institutional factors play a role when it comes to the allocation of fiscal resources in local government authorities in Tanzania? To answer this question, the various research activities were developed. These include; the review of relevant documents which includes fiscal policies, rules, guidelines and directives from central government, budgets and central government transfers documents. This was followed by interview with 60 officials selected from the two LGAs and 6 focus group discussion with *Mtaa* and ward executive officers in the two local government authorities to get the group opinion concerning fiscal autonomy and fiscal decentralisation in service delivery. The data were finally analysed through thematic analysis for interviews which involved identifying, analysing, and interpreting pattern of meaning within interview and focus groups discussions transcripts and content analysis for documentary reviews.

### **Kinondoni Municipality and Tunduma Town Council – General features**

Kinondoni is one of Municipalities in the City of Dar es Salaam with a population of 1,775,049 of which 914,247 are female and 860,802 are male. The municipality was established in the year



2000 under the Government Notice No. 4 issued by the President's Office, Regional Administration and Local Government. The move to establish the municipality was a part of the Local Government Reforms program introduced in the year 2000. The Municipality currently has a total number of 4,161 employees. Administratively, the municipality is divided into twenty (20) wards and 106 Sub-wards. The Municipal governing body is the Full Council which comprises 34 Members with 20 Councilors who are elected from each Ward. On the other hand, Tunduma is a town in Songwe Region with a population of more than 141,000. The council is located on the border between Tanzania and Zambia. It has a border posts for both the TANZAM Highway and the TAZARA railway linking the two countries (Kinondoni Municipal Council Strategic Plan 2016; Population of cities & urban localities in Tanzania- 2012)

### **Fiscal Decentralisation and Fiscal Autonomy in Kinondoni MC and Tunduma TC**

To establish the current status of fiscal decentralisation in the two local government authorities, the study began with the review of important documents. The review of documents shows that two important factors can explain the current status of fiscal decentralisation: first is the intergovernmental transfer of funds from central government and second is own sources of revenue. With respect to intergovernmental transfers, the study shows that the transfers follow the guidelines on preparations of plans and budget of the year 2018 to 2019 written by the Ministry of Finance and Planning. The review further shows that intergovernmental fiscal transfers are provided in terms of Local Government Development Grant, Recurrent Block Grants and Sector Specific Development Grants. The goal of the transfers is to enable the LGAs to effectively performance their main functions of providing social and economic services to local population.

Moreover, with respect to own sources of revenue, the reviews shows that both local governments have different own sources of revenue such as parking fees, business license and property tax. Apart from that the reviews shows that in recent years, the two local governments have experienced a pressure from central central government instructing them to diversify their sources of revenue through establishment of new projects which can generate income to local governments (URT, 2018)



On the other hand, the interviews with officials in Tunduma Town Council show that some of the revenue sources own by local governments have been transferred to central government. The central government holds the fund which was required to be remitted to LGAs. Consequently, some of Local government plans are implemented with slow pace due to the transfer of local government sources of revenue to Central Government. While interview with officials in Tunduma Town Council shows that the transfer of their own sources revenue to central government has seriously affected their budget as evidenced in the following quotation from the interviews with one of the officials in Tunduma Town Council;

*Our target of revenue collection was 85% but we were able to collect only 75% some of our sources like property tax were transferred to TRA. This has seriously constrains the the implementation of our plans(Interviews –Treasurer –Tunduma Town Council)*

Apart from that, the research shows that in Tunduma Town Council the own source of revenues is also affected by unfavourable business environment attributed ongoing political tensions between the LGA and the businessmen concerning the inflated taxes for business. As results, this forces some Tanzanian businessmen to shift their business to the other side of the border in Zambia country for business and hence resulting into deterioration of revenue collection.

Besides, the respondents from Tunduma Town Council argued that, the transfer of some sources of revenue to central government causes a serious fiscal deficit to deliver local services because their own sources of revenue are not sufficient to cater for the development issues of the local authority. The officials interviewed further argued that LGAs contributes only 10% to 20% of the total budget and therefore, the council highly depends on central government subsidies to operate. More specifically, the interview with head of department of planning in the Council shows that the transfer of their own sources of revenue to central government has seriously affected them in the delivery of health and education services as witnessed in the quotation;

*The transfer of revenue to central government has lowered the income of the council very much. If we had all those sources, we could collect a lot of fund which could be used to deliver services health and education services (Interviews – Head of Department of Planning –Tunduma Town Council)*

Finally, the interviews with Tunduma town council officials shows that the subsidies given to local government always come with conditions which limit their town council to allocate the fund according to the preferences of the local population as evidenced in the quotation;

*Some subsidies given to local authorities have conditions and have to be used for a specific purpose. Local government grant can be used according to local authorities' plan and there are directives on how to use this fund. 80% is required to be used for development physical projects, 10% for monitoring and evaluation and 10% for other uses.*

Therefore, one of the major concerns noted from the LGAs during the study was the transfer of some sources of revenue from the LGAs to the Central Government for example property tax, bill boards and land rent. Although LGAs have power to make decisions about development plans and budget allocation, they are not really autonomous. Therefore, the central government has centralized the key revenue sources such as property tax and land rent which seriously constrains the fiscal capacity of Tunduma Town Council to deliver the services.

On the other hand, the status of fiscal autonomy in Kinondoni Municipal Council concurs with that of Tunduma town council. The respondents from Kinondoni Municipality pointed out that the funds from central government were not released on time. As for the funds for sector specific development grants were not released at all or released late, which delays implementation of sectoral plans as shown in the quotation;

*“Here, there is a problem delay of the intergovernmental transfers. Sometimes funds are released at the end of financial year” For example the funds for July are disbursed on September or December. Therefore, the plans which are supposed to be implemented in June or July are not implemented due to delay of fund (Interviews –Senior Planning officer – Kinondoni Municipal Council)*

Therefore, it can be concluded that both urban local government in this study experience lack of fiscal autonomy and they high

depends on intergovernmental transfers of fund to finance their local plans and budgets. But also the problem is compounded by the delay of intergovernmental transfers of funds and the conditions associated with the transfers. Besides, in both local governments the education officers claimed that the intergovernmental transfer for school rehabilitation, administration and school working facilities were not received on time and were always not enough. The main differences between the two local governments is that in Tunduma Town Council, the local businessmen decide to shift their business to the neighboring country – Zambia to avoid high rate of taxes in their town council. This consequently compounds the problem because it reduces the revenue collected by both central government and the town council. These findings are consistent with the findings by Otoo and Danquah (2021) which shows that, a higher share of central government transfers in total local government expenditure results in a decline in efficiency in the delivery of public goods and services but also inconsistent and untimely releases of central government grants, delay the implementation local government projects, culminating in wastefulness of resources.

### **Institutional Factors and the Performance of Fiscal Decentralisation**

In this section, the research focused on the link between institutional factors and the fiscal autonomy of the selected LGAs. As already discussed in the previous section, one of the major institutional factors governing fiscal relation in the selected LGAs is policy and guidelines on financial spending. One of the guidelines in use is the Guidelines on Preparations of Plans and Budget of 2019/2020 of the Ministry of Finance and Planning which clearly states that fiscal transfers to LGAs are granted to enable effective performance of their main functions of providing social and economic services to local population.

Apart from these guidelines, the interviews with officials in the selected LGAs show that LGAs follow directives from central government in their day-to-day operations and implementation of council plans. It was further found that the amount of directives from the central government have recently increased significantly. There were mixed feelings about the relevance of central government directives to the LGAs. While some argued that the directives were detrimental to the smooth running of the LGAs, others particularly the ministry of

planning official interviewed argued that they were necessary for ensuring efficiency and providing checks and balances on revenue collection but overall, the directives constrains financial autonomy of the LGA in the delivery of the services.

Furthermore, some directives particularly those prohibiting collection of money from local communities as contributions to service delivery were also reported to affect implementation of LGA plans. One of the focus group discussions with Ward and Mtaa Executive Officer in Kinondoni informed the researchers that central directives had negative repercussions on the primary schools:

*The Government directive which prohibits teachers from collecting financial contributions from parents has affected the implementations of school plans because some of parents came to claim for the contributions they had made earlier. This has created a lot of disturbance to the school administration and has caused stagnation in the implementation of school plans.*

A similar perspective was shared by one of the HoDs at Tunduma Town Council who despite agreeing with most of the concerns rose with regard to the impact of the directives to the delivery of education in Tunduma TC, the respondent argued that the directive was misconceived by not only parents but also bureaucrats and local politicians. The participants at central level on their side *argued* that school contributions were not forbidden, rather, they were reorganized to ensure that they do not pose torture to the school children and parents. The Director for Education at the PO-RALG had the following clarification with regard to what was perceived by people as a ban to school contributions from parents:

*The challenges have not started today but ever since it was said that education without payment. The first challenge is on interpretation of the directive. There are those who say free education and those who say education without payment, but we as government we know that is education without payment because there are costs that the government subsidizes. Circular no.3 of 2016 which was given after the education without payment directive is very clear.*

Therefore, excessive guidelines and directives in both cases which be subsumed as institutional factors constrain the fiscal autonomy of the LGAs. These findings are consistent with Mbate (2017) who argued that the relationship between decentralization and public sector governance is influenced by contingent factors including the institutional characteristics i.e. physical and human resources but also (Mudalige, 2019; Faguet, 2014; Smith & Revell, 2016) who argued that for decentralization to positively influences the quality of service, other institutional factors must be considered (Doh, 2017; Karachiwalla & Park, 2017)

### **Fiscal Gap and the Consequence on Service Delivery in Kinondoni and Tunduma Town Council**

One of the notable consequences of limited fiscal autonomy of LGAs is the limited own sources of fund of LGAs. This is caused by the fact that some of the sources of revenue which were previous owned by local government such as property tax have been transferred to central government and hence causing serious limited revenue of local government. The decreased revenue generation limits the capacity of LGAs to deliver the urban services due to budget deficit. For example, the education department in one of the LGAs failed to deliver the services as required due to shortage of funds. The education in urban LGAs is constrained by budget deficit.

In Tunduma for example, the budget deficit constrains local priorities and that streets prioritizations are not implemented. The streets do not get funds from councils due to budget deficit and this has resulted to poor participation of people in Street projects as explained by one of the Street Executive Officers through focus group discussion.

*We have never received funds for the implementation of our plans. I would like Tunduma Town Council to deposit funds directly to the street bank Account so that we can implement our priorities*

Budget deficit has also affected the delivery of other service in LGAs. An interview with health officials in Kindondoni Municipality shows that to a great extent LGAs have been affected in the implementation of plans and projects in health sector. While interviewing health official of Kinondoni Municipality he argued that the tendency of

central government to collect a big percent of own revenues has resulted into budget deficit in each department including health department. The revenue collected is not sufficient to cater for the health services. Finally, the delayed intergovernmental transfers of fund from central to local government has caused the delay in the implementation of project and plans as revealed by officials in the two LGAs. The officials argued that the transfers particularly in the education sector reaches the LGAs late and hence delaying the school rehabilitation, administration and procurement of school working facilities. These findings are consistent with the findings by Makara (2018) who argued that over-emphasis of the power transfer from central to local governments alone without the transfer of resources may not produce the desired good governance results but also local governance that depend on central government transfers have less incentive to improve the efficiency of local government operations and may cause a high incidence of corruption (Brollo et al., 2011; Gadenne, 2013; Gervasoni, 2010)

## **CONCLUSION AND RECOMMENDATIONS**

The theory on decentralization assigns allocation of resources function to local government because it is assumed that the local government is more close to people and it is therefore well informed about the preferences of the local population. On the other hand, in practice the central government provides the guidelines and regulations to guide the allocation of resources. In the two local governments involved in this research, the mandate to collect own source revenue and indulge in spending is vividly settled in the local government finance Act in which LGAs are authorized to collect taxes, levies, fees, and various charges depending on locality and infrastructure. This mandate is severely interfered by national level directives on collection and spending in form of politically determined exemptions and administrative directives on how to spend in terms of development, recurrent and allocations for some disadvantaged groups. Although the central government occasionally compensates poor LGAs through intergovernmental transfers, own source revenue collection is generally cumbersome due to lack of adequate information on the optimal capacities of sources and uncontrolled grabbing of sources by the national government. Hence LGAs' deficiencies in revenues to fund basic services such as education and health depend profoundly on grants and the basket funding.

Therefore, fiscal autonomy of urban authorities' councils is limited both with respect to revenues and expenditures. Health services which are required to be delivered by local authorities are not delivered to the people effectively. For instance, in two local governments the revenue from own sources are limited and are not budgeted for health services.

Therefore, the national government in Tanzania should take the necessary measure to build the capacity of urban LGAs to manage and control their own sources of revenues and expenditure but also decentralize the sources of local government revenues like property tax which has currently been shifted to central government. Meanwhile the national government should ensure the adequate, timely and unconditional intergovernmental fiscal transfers to urban local governments. Finally, the central government should revised its guidelines to local government and reduce unnecessary and excessive directives which constrain the financial capacity of local government to deliver the services.

## **ACKNOWLEDGMENT**

This research received no specific grant from any funding agency.

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