

Trends and Prospects of Financial Accountability in Local Governments in Tanzania



Edited by
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First Edition

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In 1998, the Government of Tanzania introduced the Local Government Reform Programme (LGRP). It was part of the Public Sector Reform Programme (PSRP) initiated in the country in the 1980s as part of the Structural Adjustment Programme (SAP) pioneered by the World Bank (WB) and the International Monetary Fund (IMF). Inspired by the decentralization by devolution policy, the programme aimed to reform the Local Government Authorities (LGAs), with the overall objective of improving public services delivery through enhanced local governance and accountability. It is argued that improving the access and quality of public services requires local governments to be financially sustainable. In this regard, we contend that financial accountability contributes to enhancement of financial sustainability of local governments. Thus, this book, which presents the trends and prospects of financial accountability in the Tanzanian LGAs, should be viewed as a significant contribution. Whilst the book shows generally that the level of financial accountability in the LGAs has improved over the years, it also offers some useful recommendations on various financial aspects, such as financing options, budgeting, revenue management, and auditing. In this context, this book is very relevant to the academia, policy makers, oversight organs, and practitioners.



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