

THE EFFECTS OF LOCAL GOVERNMENT REFORM ON SECONDARY EDUCATION SERVICE DELIVERY IN TANZANIA: THE CASE OF KINONDONI MUNICIPALITY

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Abstract

The effects of local government reform on secondary education service delivery in local government authorities (LGAs) remain an empirical challenge and the existing literature on the effect of local government reform on secondary education service delivery in developing countries is still sparse. It has to be borne in mind that local government reform is implemented in a particular financial transparency in KMC so that citizens may trust their government after being furnished with the financial information. This study had the following specific objectives: to examine the factors undermining secondary education service delivery despite local government reform in Kinondoni Municipal Council (KMC); to investigate the (human and financial) resource capacity of KMC in secondary education service delivery; to explore the citizens' participation in hamlet meetings and its effects on secondary education service delivery; and to determine whether public funds in secondary education service delivery in LGAs were utilized without embezzlement. The study used a case study research design and purposive sampling was used to select 86 respondents. The methods of data collection were interview and documentary review while data were analyzed through content analysis. The findings indicate that the factors undermining secondary education were inadequacy of financial and human resources, embezzlement of public funds and weak oversight of the citizens (evidenced by poor attendance in hamlet meetings) in LGAs. These included classrooms being overcrowded with 300 students as such no effective teaching and learning could take place. It is recommended that local government reform should be given priority for KMC to get adequate resources to meet secondary education service delivery, which is the demand of the populace.

Keywords: Effects, Local government, Secondary education service delivery, Kinondoni municipal council

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INTRODUCTION

Studies on local government reform focus on the impact of the reform on political, administrative, and financial decentralization at lower levels of the government. However, in order to better understand how local government reforms affect the secondary education sector, analysis should go beyond assessing the forms of the reforms but include the effects of the reform on secondary education service delivery in local government in Tanzania.

Likanganga *et al.* (2022) and Lassen & Rose (2006) conducted their studies on local government reform in the United States of America and came up with the conclusion that achievement in education service delivery is attributed to strong established and reformed local government institutions, education service delivery acts and policies. Similarly, education and health service delivery are said to have reached high levels due to the well-established local government institutions in Britain (Horak & Doyon, 2018). However, most local government authorities in Northern Asian countries still struggle to coordinate the planning of education and health service delivery processes.

Services are inadequate due to the fragmented and uncoordinated national service delivery institutional frameworks (Zwet *et al.* 2020).

In African countries, studies indicate that local government reform is needed for efficient education service delivery provision (Likanganga *et al.*, 2022). For instance, in Nigeria, resources are severely constrained making it nearly impossible to manage urban development particularly health and education, leading to the haphazard growth and development that results in an unfair distribution of resources for essential services among local authorities (Akongwale, 2020). At the same time, fiscal transparency are said to have broadly inherited the administrative and political system of British Colonial power that fosters strong state centralism by allowing only minimal popular participation and good governance practices. This is true for initiatives for secondary education programs established and implemented in African countries such as South Africa, Kenya, Uganda, Malawi and Mozambique (Likanganga *et al.*, 2022). In Tanzania, the local government reform program (LGRP) of 2000s was intended to be a tool for the government to encourage and push decentralization in the direction of efficient education service

delivery. Through devolution to local government authorities and the enactment of by-laws, education and health service delivery were expected to be closer to users and political power would be transferred to lower levels as much as practical and possible. These would be done by stimulating citizens to participate and contribute their resources on an equitable basis (Van, 2019).

One of the pertinent objectives of Local Government Reform Program (LGRP) is to facilitate LGAs for the latter to ensure sufficient, reliable, predictable and quality service delivery to the majority of the citizens in the country. This is not only strategically important for LGRP but also the main *raison-d'être* for the Government to devolve power, authority, and responsibilities to LGAs (Quintiliani, 2019, Mtasigazya, 2021). Scholars such as Quintiliani (2019), Mtasigazya (2019, 2021), Wehner and Renzio (2013) assert that demand for secondary education is increasing rapidly in many Sub-Saharan Africa countries. This is due to the fact that there is a significant increase in enrollment rate due to the abolition of school fees at the secondary level and the growing number of primary students, notably girls, who wish to continue to secondary schools (Nkunduma & Lufunyo, 2023).

On the other hand, Sow and Razafimahefa (2015) cement the argument by highlighting that performance of decentralized education delivery depends on multi-factors namely institutional arrangement, accountability of education actors, institutional capacity and community participation. In the same vein, Linawag, Wyss, 2019; Marijani 2017 and Kessy (2018) argue for the importance of community participation in delivery of social services and in management of development projects such as education. Nevertheless, the aforementioned scholars present a number of factors for successful decentralization and the significance of community participation in education projects. However, they do not document about local government reform and its effects on secondary education service delivery in Tanzania.

It is worthwhile emphasizing the Central Government, Development Partners, LGAs and the people themselves who are working hard to improve the education sector in order to attain a better welfare and quality of life of the people (Liwang, Wyss, 2019). In principle, the bulk of the government and donor budgetary allocations are absorbed, directly and

indirectly, by the education sector. Indeed, the improvement and better performance of these sectors have a direct bearing and positive impact not only on other sectors, but equally important on MKUKUTA. While central funds are being reasonably well managed by LGAs, there are now 2.3 million children in secondary schools compared to five years ago (Mtasigazya, 2018; 2019; 2021). Yet, the delivery of public services keeps on deteriorating as secondary education, hospitals, dispensaries, and health centers are reported to experience lack of schools, drugs, and other health facilities (Regeiyamu, 2022; URT, 2018). The results also show a considerable dismal secondary education service delivery because 37 percent of resources from the capitation grant do not reach the schools (Wane & Gaddis, 2015).

The available evidence indicates that the local government reform did not yield to the expectations of the people especially in secondary education service delivery. For instance, URT (2018) notes that only Children per Classroom is measured as the ratio of the number of secondary school children to the available classrooms. An average of more than 74 students per classroom, which appears to be overcrowded, is recorded in Tanzanian public schools. It is interesting to note that the average urban secondary school has 20 more students per classroom than its rural counterpart hence significantly more crowded (Pasape & Godson, 2022).

On the other hand, Rugeiyamu *et al.* (2021) noted that ward and village leaders in Babati, Lushoto, Muheza and Mkuranga districts frequently criticize their district council directors for failing to address this problem or for not being given priority in their plans. The leaders were citing inadequate education facilities and infrastructure that residents believe to be the major problems in their respective communities. In his study, Anselmi (2021) also reached the same conclusion noting that despite the bottom-up approach to planning being the foundation for councils' plans, community participation in service planning and delivery is very limited because many LGA service plans do not reflect the identified community needs. This is contrary to the purpose of local government reform.

The local government reforms have not led to desired results because there is the pertinent problem of poor secondary education service delivery.

Mmari (2005) and URT (2018) contend that financial decentralization has not improved secondary education services in LGAs. For instance, URT (2020) notes that the service users' satisfaction surveys indicate 50 and 75 dissatisfaction of service delivery like education, water and health services for local and central governments' performance respectively. Similarly, URT (2018) indicates that 40% of respondents expressed dissatisfaction on services provided by local government in secondary education.

In secondary schools, there is a severe shortage of teachers, in particular mathematics and science teachers (URT, 2020). This shortage is now reported to be addressed under the new Secondary Teacher Deployment Strategy (URT, 2022). The aforementioned studies therefore indicate a scant knowledge on local government reform and its effect on secondary education service delivery in KMC. The present research aims at filling this knowledge gap as indicated by Chagulani and Lameck (2023) and Kessy (2023). Apart from focusing their studies on local government reform, these two studies were confined on New Public Management (NPM) and administrative discretion respectively which are exclusively a few aspects of local government reform. As a point of departure, this paper examines the effects of local government reform on secondary education service delivery in LGAs in Tanzania. The literature from developing countries such as Rugeiyamu *et al.* (2021) note that ward and village leaders in Babati, Lushoto, Muheza and Mkuranga Districts frequently criticize their district council directors for failing to address local priorities while a study by Wane and Gaddis (2015) indicates dismal secondary education service delivery. Other studies have looked into the relationship between teachers and parents that must be built on trust, honest and cooperation (Shibuya, 2020).

According to the study, the school management team has to trust parents and influence parent's participation in decision making processes as well as management of core activities (Kambuga, 2017; Castillo & Gabriel, 2020). Nevertheless, less has been said on the effects of local government reform on secondary education service delivery in Tanzania. Therefore, this study fills this existing research gap and it is guided by the following research objectives:

The general objective of this study is to unravel the effects of local government reform on secondary education service delivery in KMC. To achieve this objective, the following specific objectives needed to be addressed: to examine the factors undermining secondary education service delivery despite local government reform in KMC, and to investigate the (human and financial) resource capacity of KMC in secondary education service delivery. This study also aims to determine whether public funds in secondary education service delivery in LGAs are utilized with or without embezzlement and it explores the citizens' participation in hamlet meetings and its effects on secondary education service delivery in KMC. The subsequent research questions to be answered were: What are the factors undermining secondary education service delivery despite local government reform in KMC?, how is the human and financial resource capacity located in secondary education service delivery in KMC?, how are the public funds in secondary education service delivery in LGAs utilized with or without embezzlement?, to what extent do citizens participate in hamlet meetings? And how does the citizens' participation in hamlet meetings affect secondary education service delivery in KMC?

LITERATURE REVIEW

This section is divided into three sub-sections namely conceptual definition of local government reform and review of empirical literature to establish a research gap. The same section presents theories guiding this study and the rationale for using them.

Conceptualization of Key Terms

Local government reform is a process by which control over locally provided services is devolved to locally accountable and democratically elected councils (Craig and Kopits, 1998). In this study, it means openness towards the public at large about local government financial mobilization and expenditure. The effectiveness of local government reform on secondary education service delivery involves ready access to reliable, comprehensive, timely, understandable, comparable as well as relevant information on school infrastructure and secondary education human and financial resources at KMC. In local government, it refers to the extent to which people have access to any required secondary education services at ward and district levels (Mtasigazya, 2021). These reforms were driven by the breakdown of the public administration bureaucratic model, lack

of resources, changes in service expectations, and imposition of several mechanisms to provide accountability of public officials' actions and fiscal resources. To this end, this paper adds knowledge about the factors which undermine local government reform and its effects on secondary education service delivery in KMC, Tanzania.

As highlighted in this study, the indicators of good performance include citizens accessing reports on the service being provided on secondary education development. However, instead of using citizens' perceptions to assess performance, the indicators assemble the objective and quantitative information from a survey of front-line service delivery units, using modules from Public Expenditure Tracking Survey (PETS), Quantitative Service Delivery Survey (QSDS), Staff Absence Survey (SAS) and observational studies.

Empirical Literature Review

Several studies were reviewed to identify the research gap for the present study. For instance, Nkunduma and Lufunyo (2023) conducted a study on community participation in the decentralized secondary education in Mtwara Region. The study employed a cross-sectional descriptive design. It revealed that parents and community members attended village meetings. The community members also attended school meetings for education matters but were not effectively engaged in budgeting and financial decision-making. The community members agreed that they participated in monitoring and implementation of school projects but their involvement in setting priorities was minimal. Furthermore, parents and students raised a concern regarding rare feedback from school administrators. On the contrary, teachers and school managers perceived community members' participation as high. Therefore, from Nkunduma and Lufunyo (2023), parents and community members were involved in the decentralized secondary education, but their involvement still needs improvement. It has to be extended to such areas as budgeting, priority setting and decision making. Nevertheless, Nkunduma and Lufunyo's study was undertaken on community participation in secondary schools in Mtwara, Tanzania; hence its findings cannot be generalized to local government reform and its effects on secondary education service delivery in all local governments in Tanzania.

Similarly, Chagulani and Lameck (2023) conducted a study on the impact

of adopting New Public Management (NPM) reforms in the delivery of education services via a case study of the experience of Mwanza City, Tanzania. The study revealed that NPM reforms, which came with new guidelines for the delivery of education services reduced the capacity and discretion of education officers and teachers in the delivery of education services. Furthermore, the authors report that education services were confronted with shortage of learning resources including classrooms, teachers, textbooks and laboratory equipment. Despite the good intentions of the NPM reforms in the education sector, the authors argue that the discretion of education officers and teachers should be protected as an essential tool to translate policies into reality. This study by Chagulan and Lameck (2023) focused on the impact of NPM on secondary education service delivery thus it cannot be generalized to all LGAs in Tanzania. Therefore, the present paper fills this knowledge gap.

Furthermore, Kessy (2023) noted that the increase in administrative discretion for human resource and financial management is commonly seen as a key component of efficient service delivery. However, according to Kessy (2023), the directive attitude of some central government officials in Tanzania undermines the administrative discretion of local councils to implement approved local plans and budgets. Using a case study of two local councils in Tanzania, this study investigated the influence of decentralization on administrative discretion and decision space. The findings show that local councils have little administrative discretion and decision space over human resources, financial management, and service delivery. The study calls for a comprehensive review of decentralization policies and local government legislation to address the allocation of powers and decision space of the institutional capacity of local councils to provide local services. Their roles and responsibilities should also be specified in the national constitution to safeguard them from the encroaching “directive culture” of central government officials. However, this study did not deal with local government reform and its effects on secondary education service delivery. Furthermore, the study was conducted in Moshi and Njombe districts whose reforms (second reform program) have not been implemented at the same time with Kinondoni Municipal Council, which was in the first phase of local government reform program of 1990s.

Sikika (2021) also found that the Local Government Reform Programme

(LGRP) was established in the late 1990s to improve service delivery by making local government authorities more responsive and accountable. Moreover, access to information legislation was enacted in 2016 to give effect to citizens' constitutional right of access to information. Despite these institutional advancements, the Government's Five-Year Development Plan II acknowledged in 2016 that "inadequate decentralization and localization of national priorities" as well as "weak systems for follow-up, monitoring and evaluation" are both key challenges to the effective implementation of the national development plan. It is therefore important to understand how communities can be empowered to make local government authorities more responsive and accountable. Sikika (ibid) noted that weak decentralization hindered implementations of the five year development plan. Nevertheless, Sikika's (2021) study did not deal with the effects of local government reform on secondary education service delivery in LGAs.

Kamugisha and Mwakasangula (2023) examined the manner street-level bureaucrats (agents) interact with the principal (government, citizens, etc.) in the regular course of their jobs to deliver services particularly health and education as informed by agent theory. Although service delivery involves numerous actors, the role of street-level bureaucrats (SLBs) cannot be underrated. In this context, SLBs who are government employees, teachers and health staff are thought to exhibit significant independence in job decision-making, unveil potential extensive impact on clients' lives and exercise both *de jure* and *de facto* discretion. It is believed that in the due course of rendering services, SLBs experience some difficulties like operating under scarce resources, a situation that forces the SLBs to exercise their discretionary clout in dealing with service delivery restraints as a response to tenets of SLBs theory.

Although the existence of the aforesaid situations is not highly contested, there is not enough theoretical evidence that explains service delivery dynamics in selected LGAs and the manner SLBs exercise *de jure* and *de facto* discretion to cope with the status quo. To bridge this fissure, the qualitative approach, spatial quasi-design, semi-structured interviews, documentary reviews and observation were employed to gather some insights from selected areas regarding service delivery dynamics and the manner SLBs pursue their agenda mainly focusing on the delivery of the aforesaid services. Study findings revealed that service delivery in

selected LGAs is at a snail's pace due to several restraints and that in the due course of their operations, SLBs devise some mechanisms to cope with service delivery restraints regardless of whether SLBs interface leads to either positive or negative outcomes. Kamugisha and Mwakasangula's (2023) study was based on street bureaucracy and how they interact with citizens in providing health and education services but it did not touch on how local government reform has affected secondary education service delivery in Tanzania. Furthermore, the local government reform goes beyond the street bureaucrats as it includes appointed officials such as district directors, heads of department, councilors and members of the parliament (councilors in their constituencies). In this regard, this study seems to be important to bridge the existing knowledge gap particularly on the effects of local government reform on secondary education service delivery in Tanzania.

Furthermore, Africanus *et al.*(2014) investigated how the local government reforms shaped health service delivery in Kasulu District council. Firstly, the study intended to find out how reforms facilitated the management of quality and capacity to offer health services in Kasulu. Secondly, the study examined the challenges to offer adequate and quality health services in Kasulu District. The other objective was to assess how health service reform attracted community involvement in planning and implementation of health services in Kasulu. The ex-facto descriptive design was used to explore changes after the health service reforms in Kasulu with the interest to know both challenges and improvements encountered through the reforms undertaken. It was revealed that there were inadequate health facilities and staff. This led to poor service provision causing, for instance, a good number of people to bestow their trust to traditional healers than doctors. Poor service delivery included unsuccessful treatment, long waiting queues and time, inadequate expertise, and distrust on government hospitals. The Local Government Reform Programme (LGRP) was formulated and implemented by the Tanzania Government for purposes of addressing problems which constrained the performance of local government authorities such as the human resource capacity and weak management. The two problems are reported to have seriously constrained the LGS performance. The study concludes that the effectiveness of health service delivery is mainly determined by both the local government system and community involvement including local government policy

reforms, critical resource management and full community engagement. This study was basically on local government reform and health service delivery in Kasulu district thus its findings cannot be generalized to other services such as secondary education service in Tanzania.

In general, Chagulani, Lameck, 2023 and Kessy (2023) as well as other studies cited above were more confined to New Public Management and administrative discretion respectively which are just a few aspects of local government reform. The present paper examines the effects of local government reform on secondary education service delivery in LGAs in Tanzania. Literature from the developing countries and Tanzania in particular, has shown that there is limited evidence on the contribution of local government reform on secondary education service delivery. Moreover, most of the local government reforms and education services in Tanzania have produced mixed results on the status and impact of reforms on the secondary education sector.

Theoretical Framework

Theoretically, this study was inspired by the public sector network theory and the decentralization theory. The public sector network theory explains structures of independence with formal and informal linkages. These structures include the exchange of information or reciprocal relations, common interests, and bond of shared beliefs and professional perspectives (Fredrickson, 2007; Penas, *et al.*, 2011). The public sector network theory stipulates the best way of ensuring reciprocity and trust, in return, collective decisions are realized and secondary services are improved in Local Governments in Tanzania.

On the other hand, the theory of decentralization entails the transfer of authority from the central government to the local government to speed up the delivery of social services to the people (Mudalige, 2019). The main idea is to give power to local governments so that they can function independent of the central government by developing and implementing plans that reflect their needs. The theory is intended to provide local authorities with political, administrative, and financial power to decide on matters concerning areas they see as significant for their development. In this regard, the central government acts as an advisor and partner in development (Mushi, Melyoki, 2005; Mudalige, 2019 & Wollmann, 2007).

The theory of decentralization requires the central government to grant or devolve full power to local authorities to be autonomous over their vested functions. In this regard, the central government cannot decide for local authorities, but rather their relationship is built through negotiation, dialogue, and partnership (Falleti, 2005; Regeiyamu, 2022). Countries, both developed and developing, implement the idea of decentralization differently. Some, including Tanzania, apply de-concentration, delegation, and devolution, although devolution is the most acceptable form of decentralization in many countries (Escobar-Lemmon & Ross, 2013). The practice of decentralization by devolution in Tanzania can be traced back to the Policy Paper on Local Government Reform in 1998 (URT, 1998). The aim was to make LGAs more autonomous by devolving political, administrative, and financial decision-making powers and duties from the central government. The principal objective of this devolution was to expand service delivery in the country (URT, 2009; Regeiyamu, 2022).

Decentralization in Tanzania is aimed at enabling councils to have the power to plan and implement their activities, ensure citizen participation, and improve service delivery (Regeiyamu, 2022). Under financial decentralization, LGAs could have the ability to develop their own budget based on their own priorities. In administrative decentralization, LGAs are empowered to employ their staff and develop codes to monitor their effectiveness. Again, political decentralization aimed to give local councils power to make decisions over the management of their areas of jurisdiction (Likwelilem, Assey, 2018; URT, 1998 & Legrain, 2006).

The decentralization theory used in view of local government reform programme is based on the premise of decentralization by devolution in order to improve secondary education service delivery in Tanzania. Therefore, this theory was useful in guiding this study in ascertaining the effects of local government reforms in secondary education service delivery in Kinondoni Municipal Council. This is because the local government reform is based on the premise that devolving functions and resources from the central government to local governments results in improved services including secondary education and local government autonomy. In line with this premise, this paper examines why secondary education service delivery has not been significantly improved and what are the effects of LGA reform to secondary education service delivery at KMC.

METHODOLOGY

This section presents the case study design used in this study. It includes sampling procedures of respondents, data collection methods and data analysis technique used in this study.

Study Design

This study was conducted at Kinondoni Municipal Council (KMC) in Dar es Salaam region. The study used qualitative approach within the case study design while pointing KMC as the case study. The case study design was appropriate because it is used to investigate the phenomenon within a small and manageable area and sample size. Another reason for selecting KMC was that it was the first local government to adopt and implement local government reform programs I&II. As such, it provides avenue for examining the effects of local government reforms on secondary education service delivery in Tanzania.

Target Population

In this study, the target population comprised local government officials, students and teachers in Makumbusho, Makongo Juu, Maendeleo, and Kigogo secondary schools in KMC. Their choice was based on the fact that each category of respondents had different functions, information and experience related to local government reform and its effects on secondary education service delivery in KMC. In fact, the way local government officials perceive local government reform and its effects on secondary education service delivery may be different from students in secondary schools and teachers involved in teaching secondary school students. Gay (1981) argues that a target population is a researcher's population of interest that will provide results for the researcher to be able to generalize the findings.

Sampling Procedure of Respondents

This study used purposive sampling for selecting members from the hamlet council in their respective wards because they have the role of ensuring financial information is disseminated by local government leaders to citizens from KMC in order to improve secondary education service delivery at LGAs. Another criterion for using purposive sampling was the issue of extreme case purposive sampling where the researcher

expected that the councilors and teachers had rich information on local government reform in particular financial transparency and secondary education service delivery respectively in LGAs. So, members from both hamlets and teachers were selected and participated in this study as respondents who gave information on how local government reform, financial transparency in particular, affected secondary education service delivery. Teachers with experience in secondary education service delivery were key informants. Table 1 below presents sample size and its composition.

Table 1: Sample Size and its Composition at KMC (N=86)

S/No	Category of Respondents	Respondents in KMC
1	Teachers	16
2	Councilors	06
3	Hamlet Council Members	12
4	Students	52
5	Total No. of respondents for KMC	86

Source: Field Data (2024)

As presented in Table 1, the sample of the respondents was heterogeneous in character. It was designed to capture information related to research questions from varied groups of informants. The multifaceted sample of respondents was deemed necessary in this study because they had the insights and experience necessary to meet the objective of the study.

The first category of respondents was that of teachers where a predetermined sample of 16 respondents was drawn from different secondary schools at KMC. The second category of respondents was made up of 06 Councilors selected from KMC. These included local politicians who had insights and experience of local government reform.

The researcher was able to solicit views on local government reform from the latter and its effects on secondary education service delivery in their respective wards. The study used purposive sampling technique to obtain respondents from teachers and councillors. Through this technique, the researcher selected respondents who were believed to be knowledgeable in terms of the information required for the study.

The third category of respondents comprised hamlet council members in KMC. Purposive sampling was used to select this category of respondents because the researcher targeted a group of people believed to be reliable in providing the requisite data for the study. The reason for using purposive sampling was that it enabled the researcher to select hamlet council members who had experience with local government reforms pertaining financial transparency and its effects on secondary education service delivery at KMC. These were information-rich cases for in-depth analysis relating to the study's research questions. The fourth category of respondents was made up of secondary school students who were selected through purposive sampling. The researcher selected students from Form Two through Form Four believing that they had experiences with the services offered in secondary schools. This was done to ensure inclusion of respondents with experience from the entire population and that they were consumers of secondary education services in their respective secondary schools at KMC. As presented in Table 1, students formed the majority of the respondents because of their population size. For example, according to the 2022 population Census, KMC had 13,990 secondary school students (URT, 2022).

Data Collection Methods

In this study, two methods of data collection were used: interview and document review. A structured interview was used as it involved the use of a set of predetermined questions and highly standardized techniques of recording. This method was used because the researcher intended to get insights and experiences on fiscal transparency practices and secondary education service delivery between local government officials and citizens in their areas of jurisdictions.

The documents reviewed include books, records, government publications, and official statistics. This method was employed to gather information from various local government documents related to local government reforms and its effect on secondary education service delivery in local government, specifically in KMC in Dar es Salaam region, Tanzania.

Data Analysis Techniques

The collected data were analyzed thematically where major themes were identified. The researcher perused the collected data and identified information that was relevant to the research questions and specific objectives of the study. The method used involved developing a coding system based on the collected data, the major topics to be covered and the intensity through which the frequency of idea, word, and description appears. For instance, the identified theme in research question number one was related to the factors for dismal financial transparency practices and secondary education service delivery. The factors for poor financial transparency practices and secondary education service delivery were identified using frequency as well as content and format of financial information dissemination at KMC. Those factors were thematically analyzed along with the resource capacity of KMC and financial transparency implemented by KMC as part of local government reform. On the other hand, the quantitative data collected were subjected to the calculation of frequencies and percentages relating to research questions. For example, the responses were converted into frequencies and percentages in cross tabulation format.

The Findings and Discussion

In this study, financial transparency in LGAs was measured by the indicators such as access to reliable, comprehensive, timely, understandable, comparable and relevant information on LGA revenue collection and utilization. In this case, the citizens can accurately assess the government's financial position and the true costs and benefits of government activities, including their present and future implications on secondary education service delivery in LGAs. This study started with a presentation and discussion of the demographic characteristics of respondents and their impact on financial transparency in LGA.

Respondents' Demographic and Socio-economic Characteristics and their Impact on Financial Transparency at KMC

In this study, the demographic and socio-economic characteristics of the respondents were examined to ascertain whether they affect the local government financial transparency practices since the advent of the local government reform in Tanzania. The findings are presented in

subsequent sections.

The data collected on the age of the respondents in KMC as presented in Table 2 shows that 33 (38.4 %) respondents were aged between 18 and 39 years and 40 (46.5%) were aged between 40 and 59 years. The remaining 13 (15.1%) respondents were 60 years and above. Therefore, the majority of the respondents (40) were aged between 40 and 59 years. The age category of 40 and 59 years of these (46.5%) respondents indicate that some of them had an impact on financial transparency. For example, at Magomeni, it was reported that respondents aged between 18 and 40 years demanded financial information from their hamlet leaders while citizens aged 50 years and above demanded financial information from their local leaders. In this regard, respondents aged 50 years and above organized themselves to demand financial information in September, 2020 (Interview, November, 2022). One respondent from Magomeni ward said: *“The financial information from KMC is demanded from experienced hamlet chairman who mobilized us to demand financial information from the street government and the street government did not disseminate information to the citizens”*.

The laws require that the hamlet government disseminate financial information on every hamlet meeting held four times in every financial year but the statement from the respondent quoted above indicates that Local governments were not in a position to disseminate financial information to the citizens as stated above. The findings were further supported by World Bank (2021) which stipulates that reforms in decentralized governance result in overlapping mandates between the main actors in basic education service delivery: Ministry of Education, Science and Technology (MoEST) and the Prime Ministers’ Office – Regional Administration and Local Government (PO-RALG), the Local Government Authorities (LGAs), as well as lack of interface between these and the Ministry of Finance and Planning’s (MoFP) mandated role.

In KMC, the age of respondents indicates that majority 45(52.3%) were aged from 18 to 39 years, and 33(38.4%) were between 40 and 59 years, and few 8(9.3%) were 60 years and above. The implication of these age categories is that 45(52.3%) respondents were aged 18 to 39 years, and 33(38.4%) respondents were aged between 40 and 59 years. The findings are summarized in Table 2.

Furthermore, the level of education was explored to establish if the education of respondents had any significant impact on local government financial transparency in LGAs. Table 2 demonstrates that in KMC, 11.6% of the respondents had postgraduate education, 25.6% were bachelor degree holders while 8.1% were diploma holders. 26.7% were secondary education leavers and 27% were standard seven leavers. The data indicate that secondary education and primary school leavers constituted 26.7% and 27% of all respondents. For instance, the KMC respondents with bachelor and postgraduate education were of the view that financial transparency was not disseminated to the citizens because the local leaders were scared of being questioned by the citizens as to how funds were utilized in LGAs for secondary education service delivery in Tanzania.

Table 2: Demographic and Socio-economic Characteristics of Respondents at KMC

Age category in Years					
18-39	40-59	60 and above	Total		
33(38.4%)	40(46.5%)	13(15.1%)	86 (100%)		
Education Level of Respondents					
Postgraduate	Bachelor degree	Diploma	Secondary Education	Standard seven	Total
10(11.6%)	22(25.6%)	7(8.1)	23(26.7%)	24(27%)	86(100%)
Working/Professional Experience in Years					
Less than a year	1-5 Years	6-10 years	More than 10 Years	Total	
13(15.1%)	43(50%)	21(24.4%)	9(10.1%)	86(100%)	
Gender of respondents					
Female	Male	Total			
40(46.5%)	46(53.5%)	86(100%)			

Source: Field Data (2024)

The respondents were also asked to state the duration of their work/professional experience in their current business activity in the hamlet council membership and other professional work experience at the

Municipal Council. The purpose was to investigate how this work experience affected financial transparency and secondary education in KMC. The study findings indicated that 13 (15.1%) respondents had worked with KMC for less than a year. On the other hand, 43 (50%), half of the respondents, had worked for one to five years, 21(24.4%) had worked for six to ten years while 9(10.1%) respondents had worked with KMC for more than 10 years. Thus, half of the respondents in KMC, i.e, 43(50%) including teachers and councilors had worked between one and five years in their specific profession.

The work experience of half of respondents, 43(50%) between 1 and 5 years in KMC had an impact on financial transparency in KMC. For example, 23 out of these 43 respondents stated that they have never been attending financial transparency meetings with local governments. This went hand in hand with dismal dissemination of the by-laws related to paying taxes and how much secondary schools were supposed to spend in their development projects and capitation grants. Therefore, it can be argued that the work experience of less than four years and the level of education, Standard Seven, might have contributed to the dismal financial transparency in KMC. The respondents with low level of education, i.e, Standard Seven were not aggressively demanding financial information from LGAs at KMC particularly secondary education grants.

In addition, the sex of respondents was investigated to ascertain whether it had any impact on local government financial transparency in LGAs. The findings presented in Table 2 show that 39(45.4%) respondents were females and 47 (54.6 %) respondents were males. The sex as a demographic characteristic of the respondents presented in Table 2 shows that the majority of the respondents were males and more than half of them (25 respondents) were taxpayers. This affected the financial transparency and secondary education service delivery in KMC. These findings suggest that some males were good at demanding financial information compared to the female respondents at KMC.

Factors Undermining Secondary Education Service Delivery at KMC

This sub-section examines the factors which determine secondary education service delivery in local governments in Tanzania, particularly in KMC, despite the local government reform. The findings are presented in Table 3: Secondary schools often lack basic infrastructure, particularly

schools in KMC. The indicator infrastructure accounts for the three basic infrastructure services: availability of electricity (in the classrooms), clean water (in the school), and improved sanitation (in the school). Data on whether the local government staff members were transparent as regards financial matters on secondary education were collected from schoolteachers, hamlet council members and students.

Table 3: Responses on whether LGA Staff were Transparent in Financial Matters in Secondary schools at KMC

S/No	Category of respondents	Local Government Officers were transparent in financial matters	Local government officers were not transparent in Financial Matters	Neither	Total No. of respondents
1	Teachers N=16	2(12.5%)	14(87.5%)	00	16(100%)
2	Councilors N=6	00	06(100%)	00	06(100%)
3	Mtaa Council Members, N=12	6(50%)	6(50%)	00	12(100%)
4	Students N=52	20(38.5%)	32(61.5%)	00	52(100%)
5	Total No. of responses	28(32.6%)	58(67.4%)	00	86(100%)

Source: Field Data (2024)

The findings presented in Table 3 indicate that several factors undermined local government financial transparency and secondary education service delivery at KMC. The responses indicate that 58(67.4%) out of all 86 respondents asserted that the LGA staff were not transparent. Among the respondents, 32 (61.5%) out of 52(100%) were students, 14 (87.5%) teachers, 6(100%) Councilors and 6(50%) were respondents from hamlet council members. They were of the opinion that the financial information was not transparent because it was neither advertised on the Municipality’s notice board nor in newspapers, radio and or television. The same information was not disclosed at the hamlet assembly. This anomaly prevented citizens from getting information. Meanwhile, from Table 3, 28 (32.6%) out of all 86 respondents were of the view that the financial information was transparent. These included 20 (38.5%) students, 2(12.5%) teachers, and 6(50%) respondents from

hamlet council members. The above findings are in line with the URT (2018) which notes that out of 98 tenders for secondary schools, only 55 (56.1%) advertisements of such tenders were published in a newspaper and displayed on Councils' notice boards and 43 tenders equivalent to 43.9% were advertised on the Councils' notice boards only. Thus, some of the financial information such as revenue collection and expenditure was not accessible thereby limiting citizens in KMC to access financial information on time.

Responses on Resource Capacity of KMC that Undermine Local Government Reform Financial Transparency and Secondary Education Service Delivery

In this study, the resource capacity of respondents was explored to establish whether it promoted financial transparency and secondary education service delivery in LGAs. The findings indicate that 30(34.9%) out of 86 respondents believed that KMC had resource capacity through which financial transparency would be well executed. This was confirmed by 22(42.3%) students, 6(37.5%) teachers, and 2(16.7%) of the respondents from members of the hamlet council. Furthermore, 56(65.1%) out of 86 respondents reported that KMC did not have the resource capacity for practising financial transparency. These were the views of 30(57.7%) taxpayers, 10(62.5%) teachers, 10 (83.3%) respondents from council members, and 6(100%) councilors.

The findings indicate that the majority of the respondents were of the opinion that KMC had no resources for financial transparency something which affected secondary education service delivery at KMC. For instance, this study found that the finance department had four staff instead of seven, thus they were inadequate to enforce financial transparency in hamlet governments that were also hindering financial transparency at KMC in general. These findings are in line with the Controller and Auditor General, (CAG) (2022) who noted that staffing levels in 123 LGAs revealed persistent shortage of 119,753 staff and that 510 staff members in 117 LGAs were still in acting positions as heads of department/unit for more than six months. Some cases of non-updating of employees' particulars in LAWSON for 612 employees in 26 LGAs were also reported. The CAG Report (2022) further noted a non-remittance of employees' deductions to the respective institutions amounting to TZS

5,079,945,442. Also, 10 LGAs paid Tshs. 138,203,000 to employees who are no longer in service (ibid).

Furthermore, there was a serious shortage of secondary school teachers in secondary schools. This shortage is exacerbated by an uneven distribution of teachers across the country and an uneven distribution of teachers' workload within and between schools at KMC. Large classes are the norm rather than the exception despite the government's target of 40 students as the standard class size in secondary schools. As for Form I, a class size of over 100 is the reality in over 20 secondary schools. In Form II, the situation is similar with over 200 schools having a class-size of over 100. Although the teacher-student ratios (TSRs) are improved at secondary levels (from 43:1 to 17:1), many classes are still overcrowded, some even reaching as many as 300 students. International evidence shows that no effective teaching and learning can take place in secondary schools with these numbers.

The new Secondary Teacher Deployment Strategy (December, 2017) has started to address the issue. However, due to the continuing rapid growth in enrolment at primary level and a temporary freeze on civil service recruitment in 2016-2017, the secondary school student teacher ratio worsened again to 51:1 in 2017. Using teacher-student ratio as a measure and not actual class size has resulted in the continuation of large classes in the lower grades even when the teacher-student ratio at secondary school level has been improved (Interview, November, 2022). For example, an interview with one of the Education Officers at KMC revealed that: *"There is a shortage of teaching staff in secondary schools to the extent that the teacher student ratio is 1:65 in some secondary schools"*.

Moreover, in 2021/22 KMC also budgeted Tshs. 1,237,360,000.00 but the actual amount received in June 30, 2022 was Tshs. 1,198,483,000. This was equivalent to 96% of the total amount of money requested (Interview, October, 2022). Generally, the findings above are contrary to the Basic Education Statistics (BEST) (2020) which notes that the percentage of students selected to join advanced level secondary schools, out of the total number of Form Four examination candidates, increased from 15.4% (2010) to 21.7% (2018). The findings revealed in this report give an impression that while the resources are scarce at KMC, the enrollment in advanced secondary schools increased to 21.7% between 2010 and

2018. Therefore, the resource capacity at KMC indicates that there is a shortfall of both human and financial resources which hinders effective secondary education service delivery in LGAs, especially at Kinondoni Municipal Council.

On top of that, the human resources (teachers) in secondary schools were not motivated; they had low salaries and poor incentives despite local government reforms in Tanzania. For example, one of the interviewed head teacher revealed that the head teachers were not necessarily supervising teachers' attendance in schools and classrooms. The findings were supported by the World Bank (2021) which observed that teacher absenteeism had not improved since 2010. This can be justified by the findings from the World Bank as follows: 76% of teachers were not teaching in 2010, 60% in 2014, and 47% in 2016 (14% do not attend schools and 33% attend schools but do not attend classes). The findings from interview with teachers revealed that the key factor underlying teacher absenteeism is "de-motivation" resulting from low salaries, poor learning and teaching environment and the perceived low status of the teaching profession. Related to absenteeism are weak supervision and management that have led to high rates of physical, sexual, and emotional violence in secondary schools.

Embezzlement of Public Funds and its Effects on Financial Transparency and Secondary Education Service Delivery at KMC

This study also sought to examine whether embezzlement of public funds hinders the financial transparency in revenue collection and expenditure at KMC. The study findings show that only 24(27.9%) out of all 86 respondents, comprising 22(42.3%) students and 2(33.3%) councilors believed that embezzlement of public funds hinders financial transparency at KMC. The study findings also indicate that majority of respondents, 62(72.1%), were of the view that embezzlement was not a hindrance in financial management. These respondents comprised 30 (57.7%) students, 12 (100%) from the hamlet council members, 4(66.7%) Councilors, and 16 (100%) teachers, who insisted that there was no corruption in the financial transparency process. It was also noted that 62(72.1%) of respondents perceived that there was no embezzlement in the financial collection and utilization processes. However, these responses were attributed to the fear of Councilors and local government staff from

losing their jobs by revealing unethical practices such as embezzlement in financial resources.

The second reason for not reporting was that embezzlement practices were done in secret; it was difficult for these practices to be made public. It was reported that the officials in the finance department and local government staff knew the sanctions that would be enforced if they were found to be corrupt. Although the majority of the respondents perceived that corruption did not affect financial transparency at KMC, the opposite was actually true given the incapacity of the hamlet government to disseminate financial information to the hamlet assembly due to inadequate notice boards. Responding to embezzlement of public funds as a factor that hindered the dissemination of information with regard to revenue collection in KMC, 3(50%) Councilors and 41(78.8%) students were of the opinion that corruption was noted in the revenue collection and expenditure which in the long run, hindered financial transparency. On the contrary, 11(21.2%) students, 3(50%) Councilors, 12(100%) members of the hamlet council and 16 (100%) teachers said that there was no embezzlement in revenue collection that hindered financial transparency. Therefore, a slight majority of respondents, 44(51.2%) out of 86, were of the view that embezzlement took place in financial collection and utilization thus hindering the financial transparency and secondary education at KMC.

The findings in this study speak to the findings by Garajová (2018:4) who points out that actions of transfer of money or anything of value to public officials, either directly or indirectly, to obtain a favorable public decision or personal gain is defined as embezzlement which in the long run undermines financial transparency in Local Governments. In other words, it is a violation of prescribed rules against the exercise of certain types of influence over private gains that hinders financial transparency in LGAs. Furthermore, Kessy (2017) observed that corruption is still prevalent in local authorities, though there are big differences in citizens' perceptions of the level of corruption across councils. For instance, in Kilosa DC only 40% of the respondents viewed corruption as a serious problem compared to over two third of the respondents (72%) in Moshi DC who viewed it as a major problem. Moreover, slightly over half of the respondents in Moshi DC (53%) said the level of corruption is now worse compared to past years. These findings give an impression that

corruption is still a “cancer” not only in KMC but also in other LGAs in Tanzania. Furthermore, this study noted that the main challenge that hinders financial transparency in LGAs is poor attendance of the people in the meetings. While decisions are made openly, the number of people who participate in this assembly is usually less than a half of the people in the respective hamlet at KMC. For example, Kigogo street had 6543 adult citizens but when the Street Assembly was convened, only 90 (1.4%) people attended (Interview, November, 2022). The law requires that the hamlet assembly be announced to the public. In most hamlets, the announcement is made, yet the urban people, just like their rural counterparts are busy with personal activities that seem to provide merit to their household. Once the announcement is made, the fulfillment of the law is evident. In our view, poor attendance is a deterrent to the performance of the meetings as those who do not attend could have had some constructive thinking on the matters.

It was further noted that the hamlet government provides no allowance to the participants of the assembly. This means participation in these assemblies depends on the commitment of the people. At the ward level, the situation is different because payment is made to the participant. Normally the attendance of participants at ward level is about 98% (URT, 2018).

The Means of Determination of the Financial Information to the Citizens in KMC

Respondents were asked to explain the means used to determine financial information to the citizens at KMC. The responses were as follows: all respondents (100%) acknowledged that not all citizens in all wards were provided with information on financial and fiscal affairs through meetings organized by the council, including full council meetings, ward and hamlet meetings. The Hamlet Assembly (HA) is conducted quarterly each year. However, an emergency assembly can be convened when necessary. The HA discusses developmental programs in terms of priorities. The programs include the number of schools to be constructed, health centers, local infrastructure such as roads, and electricity, to mention a few. KMC also reported the use of newspapers to inform citizens. Furthermore, notice boards at ward and council headquarters were used but not all citizens got access to this financial information particularly revenue collection and expenditure.

On the other hand, there were also reasons to question the effectiveness of these dissemination mechanisms and whether the information actually reached the public or not. Few of the respondents, 20(23.3%) of all 86 respondents in this study stated that they had seen some information about local government finance. As many as 66 (76.7%) of all the respondents said that they had never received information on the number of tax revenues and property taxes as well as other information related to fees collected in their area. The findings indicated that none of the stakeholders had manual procedures or by-laws for paying taxes. People do not know what kind of taxes they are supposed to pay.

DISCUSSION FOR THE FINDINGS

This sub-section discusses the findings of this paper in relation to its research objectives. The section is therefore divided into four parts.

Factors Undermining Secondary Education Service Delivery despite Local Government Reform in KMC

This study found out that the financial transparency in KMC is still facing some drawbacks. For instance, in KMC, the financial information was supposed to be disseminated to the public based on the financial management law. The law requires financial information to be open and transparently displayed as stipulated by regulations that call for access to the financial information in LGAs. Based on the findings of this study, it is also noted that in KMC, local government reform was not effective on financial transparency in secondary schools because it was susceptible to embezzlement to the extent that it undermined financial transparency. These findings align with the findings by Kessy (2023) who observed that the rhetoric of local government reform under decentralization by devolution (D-by-D) as propagated by the central government through its Policy Paper on Decentralization in Tanzania does not give full capacity to the LGAs to perform their basic functions (secondary education service delivery) as institutions closer to people.

This study noted from participants that no stakeholder had manual procedures or by-laws for paying taxes at KMC and school (monetary and physical) contributions. People did not know what kind of taxes they were supposed to pay and none knew about the deadline for paying those taxes or any other school contribution. Even tenders for revenue collection

were not advertised for competition at KMC. For example, the local government leaders at hamlet stated that several times their “capacity funds,” meaning their allowances were not paid on time and that there were no reasons disclosed to that effect which implies that there was lack of transparency in disbursement of funds for allowances. These findings speak to Krah and Mertens (2023) who also noted that low transparency can lead to decreased perceived competence-based trust of government.

Resource Capacity of KMC which Undermine Local Government Reform Financial Transparency and Secondary Education Service Delivery

The study findings indicate that limited (both human and financial) resources hindered local government reform and secondary education services. This is further supported by Matete (2022) who noted that human resources, financial resources, and decision space are limited and heavily regulated by the central authority. It was advised that to optimize efficiency, the central government’s control capacities must be strengthened for effective coordination. Field units can only have discretion over regular duties, not autonomous authorities like tax authority. Limited resources were evidenced by inadequate revenue collection of local governments including KMC which depends on central government by more than 90% of their expenditure. The findings relate to those by Kessy (2023) who observed that the Local Finance Act (2019) and Regulations oblige councils to adhere to the authorized plans and budgets of the Parliament. However, interviews with central government officials revealed that due to lack of clear knowledge and appreciation of the concept of Decentralization-by-Devolution (D-by-D), they have given orders and directives to the LGAs to undertake projects for which no funding has been allocated. Such directives, in their opinion, impact both income mobilization and spending management. Directive culture is a major challenge for local authorities in Tanzania.

On the other hand, secondary schools were also facing a problem of shortage of teachers. These findings are in line with those of the Controller and Auditor General (CAG) (2022) who noted that staffing levels in 123 LGAs revealed persistent shortage of 119,753 staff, where 510 staff members in 117 LGAs were still in acting positions as Heads of Departments/Units for more than six months.

On top of that, secondary schools in KMC experienced shortage of secondary school teachers, especially mathematics and science teachers. This shortage was exacerbated by uneven distribution of teachers across the country and uneven distribution of teachers' workload within and between schools at KMC. Large classes are the norms rather than exceptions, despite the government's target of having 40 students as the standard class size in secondary schools. As for Form I, a class size of over 100 is the reality in over 20 secondary schools. In Form II, the situation was similar with over 200 schools having a class-size of over 100. Although reports indicate that student-teacher ratios (STRs) had improved at secondary level (from 43:1 to 17:1), many classes are still overcrowded, some even reaching as high as 300 students. International evidence shows that no effective teaching and learning can take place in secondary schools with these numbers. These findings are contrary to Kessy (2023) who observed that central governments should have an obligation to provide resources or enable local institutions to generate resources to provide services required by the central government by setting standards for quality and the extent of service delivery. This has not been the case with secondary education service delivery despite local government reforms in KMC.

Embezzlement of Public Funds and its Impact on Financial Transparency and Secondary Education Service Delivery at KMC

Findings show that some of the senior local government officials were embezzling public funds. They were not strictly committed to enforcing financial management transparency in hamlet governments which, in the long-run, undermined local government financial transparency in local governments. In this context, these findings relate to those of Garajová (2018) who argues that actions of transfer of money or anything of value to public officials, either directly or indirectly, to obtain a favorable public decision or personal gain is defined as embezzlement which, in the long run, undermines financial transparency in Local Governments. In other words, the LGA employees were involved in violation of prescribed rules against the exercise of certain types of influence for private gains that hinder financial transparency in LGAs.

Furthermore, these findings are also not consistent with those of Porumbescu *et al.* (2017) who found that transparency is an enabler of

the citizen's intention to comply with public policy, especially when such policy promises to improve the quality of life. This implies that the transparency of local government does not only create complying citizens but also understanding and supportive citizens in secondary education service delivery.

The findings do not conform to the decentralization theory which support the proposition that devolving functions and resources from the central government to local governments results in improved services such as education to the local populace. However, the study findings indicate that at KMC, secondary education was not improved due to weak oversight of the local people to the LGAs as well as limited financial and human resources. Therefore, the findings do not support the decentralization theory which is premised on the view that devolution of functions and resources may improve the local government services including secondary education services, which was contrary to the local government reform at KMC.

The Means of Determination of the Financial Information to the Citizens in KMC and its Effects on Secondary School Service Delivery in KMC

The study findings indicate that many (76.7%) respondents had never received information on the number of tax revenues and property taxes as well as other information related to fees collected in their area. The findings indicate that none of the stakeholders had manual procedures or by-laws for paying taxes. People do not know what kind of taxes they are supposed to pay. Some of the citizens have been attending the Hamlet Assembly (HA) conducted on quarterly basis each year but they are not aware of the taxes being charged to them. These findings are in line with Castillo & Gabriel (2020) who observed that most of the heads of department interviewed complained about insufficient resources to disseminate council information to the grassroot levels. They cited acute problems such as computers, printers, papers, scanners, phones, and shortage of staff as reasons for the failure to disseminate the information.

However, few people attended this Hamlet Assembly and discussed developmental programs in terms of priorities. The programs included a number of schools to be constructed, health centers, local infrastructure such as roads, and electricity, to mention a few. Low attendance of

citizens in hamlet meetings hinders citizens' participation in development projects including secondary school projects in KMC. These findings are supported by Kessy (2020) who noted that since most of the local citizens in the rural areas have attained only primary education, they have limited knowledge about budget issues and other activities carried out by their councils. In this case, it is still difficult for local citizens to make sense of the information.

CONCLUSION AND IMPLICATION

This paper has attempted to examine the local government reform and its effect on secondary school service delivery in KMC. The overall picture one gets from local government reform in Tanzania is that the sector has not significantly improved secondary education service delivery and financial transparency. Based on the study findings, ineffectiveness of local government reform, in particular the financial transparency, has been observed in the form of embezzlement, weak oversight of the citizens, and poor commitment of the local government staff. The respondents in KMC pointed out that poor secondary education service delivery is associated with inadequate motivation to teachers, and inadequate human (teachers) and financial resources as well as lack of citizens' trust in their government are a result of mismanagement.

The findings imply that local government reform has not directed adequate financial and human resources (teachers) which undermine KMC in secondary education service delivery. Secondary schools in KMC experience shortage of secondary school teachers in mathematics, science and art. This shortage is exacerbated by an uneven distribution of teachers across the country and uneven distribution of teachers' workload within and between schools at KMC. Large classes are the norms rather than exceptions, despite the government's target of having 40 students as the standard class size in secondary schools.

Central government and local government officials should embrace the local government reform by ensuring adequate human (teachers) and financial resources, promote ethics in the use of resources to deter embezzlement of public funds in order to improve secondary education service delivery not only in KMC but also throughout Tanzania. This study, therefore, appeals to the government to articulate transparency in distribution of teachers as mandatory for the creation of optimal

utilization of the financial and human resources in LGAs in order to improve secondary education service delivery not only in KMC but also Tanzania at large.

RECOMMENDATIONS

It is strongly recommended, among other things, that local government reform should be tailored in such a way that KMC and other LGAs get adequate resources to meet secondary education service delivery demands of the populace. Financial and human (teachers) resource transfer should be done on time to facilitate local government reform implementation that will result into improved secondary education services. The financial transparency process should be part and parcel of KMC for citizens to trust their government especially when they are furnished with the financial information particularly related to financial utilization and collection as anticipated by the LGA reform in Tanzania. KMC should make sure that relevant financial information about finance and other LGA activities are made public on request including to the public, media, civil society organization, and citizens. These documents should be made available to the majority of local citizens rather than local leaders only. The financial information can be made public by advertising on the notice boards, newspapers, television, and public meetings with local officials and local leaders. Local government officials and local leaders should be motivated to embrace financial transparency through capacity building, sanctions for no compliance as well as appreciation for the best local government in practicing financial transparency and teachers in secondary education service delivery in KMC.

Furthermore, the central government, local government officials and local leaders should set aside adequate budget for motivating teachers to embrace financial transparency through capacity building, sanctions for none compliance as well as appreciation for the best performing teachers in practicing financial transparency and secondary education service delivery in Tanzania.

Research Limitations

This study acknowledges that the findings are specific to KMC and therefore the generalization to other LGAs is limited. The restricted sample size of 86 students, local government staff, Councilors, and teachers

posed a noticeable limitation, ruling out the question of generalizability. The study was also limited by the method used in choosing respondents, that is, non-probability purposive sampling method.

Areas for Further Study

There is a need for studies on local councils in Tanzania. In this regard, other researchers may wish to conduct the same study and focus on rural LGAs to gain insights into rural councils' experience of the implication of the financial transparency process and secondary education service delivery in LGAs. Another study may be carried out on the effectiveness of LGA reform in fostering financial management in rural LGAs in Tanzania. The study may also be replicated and should include respondents that were not represented in this study like the President's Office-Regional Administration and Local Governments to provide further evidence of the generalizability and robustness of the study. In terms of sampling, it is recommended that future research in this context uses probability sampling technique so that subjects of the population get an equal chance of being selected as a representative sample.

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