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THE IMPACT OF INTERGOVERNMENTAL FISCAL TRANSFERS ON LOCAL GOVERNMENT AUTONOMY AND SERVICE DELIVERY IN TANZANIA

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Abstract

A large part of the decentralization literature is fragmented along political, fiscal, or administrative lines. In this article, I employed a diagnostic framework to draw the dimension of fiscal decentralization reform through intergovernmental fiscal transfers and how the later has affected local government fiscal autonomy and performance on primary education service delivery in Tanzania. This study is broadly about fiscal decentralization reforms undertaken and implemented in local authorities in Tanzania with special focus to Dodoma Municipal Council. It aimed to find out the extent and manner the fiscal decentralization reform has been implemented and its effects on the council's fiscal autonomy and performance in primary education service delivery. This study is based on data collected through questionnaire, focus group discussions and documentary review. The findings indicate that despite fiscal decentralization reform, still there has been no significant improvement in quantitative and qualitative primary education service delivery in the council. It was further noted that the practice of fiscal decentralization such as intergovernmental fiscal transfer,(grants) has not granted fiscal autonomy to local governments. The devolved funds also are characterized by conditional ties which undermine the autonomy and priorities of the Council. The study also noted that financial capacity of the council is weak despite the reform which have not provided for the expenditure on school infrastructure, furniture, teachers' salaries, allowances and

poor academic performance to standard seven examinations. The study further noted the challenges facing fiscal decentralization such as delay of funds, lack of transparency, corruption and inadequate funds disbursed to the council, have led to poor primary education service delivery in the Council in the long run. The study recommends that council should be assured of autonomy in fiscal control and management to ensure qualitative and quantitative primary education service delivery.

Keywords

Fiscal Transfers, Local Government Autonomy and Services Delivery

1. Introduction

This paper begins with an overview of the theoretical considerations behind the growing global trend towards decentralisation. It then analyses how the relationship between central and local government has evolved in Tanzania since colonial times. It further explains why, despite a recent reform programme, the current local government fiscal relations framework remains with challenges and impacting negatively LGAs fiscal autonomy and primary education service delivery in Tanzania.

Decentralisation has been the objective of important reforms in many developing and developed Countries and a major focus of the considerable support provided by development partners (Likwelile and Victoria, 2018). Such reforms have swept across the World over the last three decades, a trend seen by some observers as being influential for good governance and for improving the lives of ordinary citizens. African governments and International donors alike have indeed embraced the idea that decentralisation can promote development and good governance as local governments are more likely to be responsive to local needs (Kessy, 2011). In any case, local governments' share of public expenditure has more than doubled in many countries, and they now often play the leading role in the delivery of local public services. Academics are increasingly interested in evaluating the consequences of the change, this evolution entails for the institutional relationship between levels of government, particularly for intergovernmental fiscal transfers (Falleti, 2005).

In Tanzania, decentralization started when Local governments were initially established through local African chiefs and it was further pronounced during the British colonial rule, following the enactment of the native authority ordinance Cap.72 of 1926 (Mtasigazy, 2018a). At this time, local governments were responsible for maintenance of law and order, collection of poll tax, prevention of soil erosion and construction of feeder roads as well as the promotion of agricultural activities. However, they faced a number of problems such as lack of adequate finance, lack of financial management autonomy, and poor quality of the local government staff who were mostly primary school leavers who could not deliver services effectively (Kessy, 2011).

Likewise as in the other African countries such as Kenya and southern Africa, Tanzania inherited a political system from British colonial power that fostered strong state centralism allowing only minimal popular participation (Ngware and Haule, 1992). The colonial state lacked accountability, and made no efforts to be transparent and thus, the colonial system of governance and administration was undemocratic. This was the legacy of the post colonial regime inherited at the independence in 196. In 1972, local governments were abolished and replaced by District and Regional Directorates, professional and technocrats were appointees of the central government, and they were accountable and responsible not to the people in their respective districts and regions but to the central government (Mtasigazya, 2018b). By then, Tanzania had thus opted for a ‘deconcentration’ rather than a ‘devolution’ type of decentralisation (Likwelile and Victoria, 2018). In effect, the central government started to directly manage the local development process and provision of social services. The local and central government responsibilities were merged, this resulted into strong central organization for coordinating and supervising rural development, which it was believed would increase people’s control of development process in their own areas. Unfortunately, the power given to the people was actually hijacked by the bureaucrats who tended to make decisions on behalf of their people.

However, things did not go as it was expected as Max (1991) states that the period was associated with rapid deterioration of conditions in urban areas, primary schools lacked text books and their buildings remained unmaintained, drainage and sewers remained unblocked, roads went unattended and dispensaries lacked essential drugs. An outbreak of cholera in many urban areas in year 1976 prompted the government to set up an investigation team and that recommended the reinstatement of urban local government. Therefore, local governments were re-established in 1984. Moves to re-establish local authorities started in 1982, when several pieces of legislation were passed. These include Act No. 7 of 1982, which provides for establishment of district authorities and Act No. 8 of 1982, which provided for control of financial matters in local government and is generally referred to as the local government finance Act (Mukandala, 2000). The re-established institutions were expected to solve socio-economic problems of the people (Ngware and Haule, 1992; Likwelile and Victoria, 2018). The series of laws on local government were passed in 1982 and a constitutional amendment in 1985. These measures proved to be flawed. They did not clearly define the relationship between central and local government in practice, the centre retained strong powers of control and supervision, and the structure of Local Government Authorities (LGAs) overlapped with that of the ruling party (Mnyasenga and Mushi, 2015). In order to achieve the expected outcomes, the

reconstituted local governments were expected to create an in built management capacity so as to deliver qualitative and quantitative public services.

However, there is a general consensus in Tanzania that the re-established local governments did not perform and behave to the expectations of the people. The low performance levels of local government were indicated by the declining quality and quantity of public services, for example local government experienced deterioration of health services and shortage of health facilities in various dispensaries and hospitals, poor condition of both rural and urban roads, poor sewage system and garbage collection system (Mnyasenga and Mushi, 2015; Mtasigazya, 2019). From the early 1990s, various studies, commissions, workshops, and seminars pointed out the complexity, ambiguity, and fragmentation of the legal framework, with overlaps and conflicts among legislation, circulars, standing orders, and other regulations from ministries responsible for health, education, extension services, water supply, and rural roads. At a higher level, it also became evident that fundamental political, administrative, and economic reforms were imperative for the government to improve economic efficiency and effectiveness. Tanzania consequently embarked on a Local Government Reform Programme (LGRP) in 1996, accompanied by the decentralisation by devolution (D by D) strategy, in which LGAs were supposed to be largely autonomous institutions, free to make policy and operational decisions consistent with the country's laws and policies, and have the power to possess both human and financial resources (Mtasigazya,2019). Local government reform went hand in hand with the amendment of local government finance Acts so as to enhance fiscal decentralization, management and financial accountability and transparency with a view to achieving effective utilization of funds and service delivery in the long run.

By the end of the first phase in 2008, however, only four pieces of legislation had been partially amended and a legal harmonisation task force had only just started to review sector laws and policies (Mnyasenga and Mushi, 2015). Rather than clarifying overlaps in responsibility, some of these amendments actually exacerbated ambiguity. For example, Act No. 6 of 1999 and Act No. 13 of 2006 introduced a provision that the central government could do 'any such other acts and things as shall facilitate or secure the effective, efficient and lawful execution by the District Authorities of their statutory or incidental duties'. By the end of the second phase in 2014, neither a comprehensive local government law nor harmonised central and sector legislation were in place. This remains the case today (URT, 1998).

Two policy papers were initiated by central government; that is local government reform agenda in 1996, and local government policy paper (URT, 1998). Earlier local government reform had been one of the components of civil service reform program launched in 1993. The government

started to reform local government based on the argument that the central government cannot be successfully reformed without reforming local government (URT, 1998). All councils were involved in far-reaching changes. Moreover, the study conducted by Fjeldstad (2004); Likwelile and Victoria, (2018), revealed that the councils' capacity to absorb the changes was low, the program was overstated and sectoral ministries were reluctant to devolve power to local government authorities. Some of the factors involve resistance of both the central government and local government to change. However, according to Ndlichako (2003) and Mtasigazya, 2018a) the performance of local authorities in primary education service delivery was still dismal. For instance, the failure of 51% of the candidates who sat for exams in 2009 of class seven pupils to enter in form one class. This was attributed to lack of enough teachers, text books and poor incentives to the teachers. Furthermore, Dodoma Municipal Performance Report (2018) contended that, fiscal decentralization of service delivery has not adequately improved primary education services in Tanzania. As such the increase of enrolment has resulted in overcrowding of the classrooms, lack of adequate textbooks, and the book to pupil ratio of 1:18, 1:12 in rural and urban areas respectively. So, despite the fiscal decentralization reform, the local government authorities continue to perform poorly in primary education service delivery.

2. Problem Statement

It is almost two decades (2000-2019), since the Tanzanian government started to implement fiscal decentralization reform by devolving more fiscal power and resources to local government authorities such as financial mobilization, utilization and management with the objective to improve performance of local government in services delivery and local government's autonomy. However, the practical experience shows that the performance of local government is still dismal and many local government authorities in Tanzania have inadequate capacity and integrity to manage well increased fiscal autonomy and service delivery. For instance, Fjeldstad (2003), which note that due to shortage of adequate funds, no development activities are undertaken through council's financial sponsorship. Furthermore, Fjeldstad (ibid), comprised of 126 respondents who saw few tangible benefits for tax system they paid. Only 9% of respondent agreed that most revenue collected was used to provide services. In Kilosa district less than 3% of respondents said revenues were used to provide services while 50% respondents said that revenues collected were not used to provide services and majority of 51% of respondents agreed that people should refuse to pay tax until services had been improved. Furthermore, Matete (2016) notes that the primary education services are not well improved despite fiscal decentralization reform. For instance, school infrastructure such as

classrooms, latrines, teachers, houses for the teachers, laboratories still were not adequate as such the pupil to teachers ratio is 30:1 as well book to pupil ratio is 1:13-15 (Dodoma Municipal Council Performance Report, 2005-2018). Furthermore, there were 6764 desks (39%) as well as 1116 chairs (51%) of all needed chairs as such pupils learn while sitting on the floor in their classrooms.

The findings by Fjeldstad (2004) in the six councils, namely, Bagamoyo, Ilala, Iringa, Kilosa, Moshi as well as Mwanza noted the poor performance of the councils in primary education service delivery has been attributed to inherent factors that are within the local government authorities. The roles, functions and structures of local government authorities translated in mismatching of the councils funds and inadequate revenue capacities (Max, 1991; Ndalichako 2003; Liviga, 1992, Mtasigazya, 2019). These studies have said less on the fiscal management autonomy of LGAs and the state of primary education services delivery since the advent of fiscal decentralization reform in Tanzania.

3. Specific Objectives

- To examine the contribution of fiscal grants in local government towards the improvement of primary education service delivery in Dodoma Municipality.
- To examine the extent to which intergovernmental fiscal transfers has granted financial control autonomy to improve Primary Education service delivery in Dodoma Municipality.
- To examine the challenges facing the practice of fiscal decentralization in primary education service delivery in Dodoma Municipality.

3.1 Research Questions

- What is the contribution of fiscal grants toward improvement of primary education service delivery in Dodoma Municipality?
- To what extent has intergovernmental fiscal transfers granted financial control autonomy to Dodoma Municipality?
- What are the challenges facing the practice of fiscal decentralization in primary education service delivery in local governments?

4. Literature Review and Conceptual Framework

4.1 Intergovernmental Fiscal Transfers

Inter Government Fiscal Transfer is conceptualized by Fumey (2018) as the devolution of taxing and spending power to lower levels of government such as local government authorities. Fiscal decentralization as the diffusion of fiscal powers from the centre to localities. Diffusion means assigning expenditure responsibilities and either allowing local authorities to collect their own revenue and or allocating transfer to meet these expenditure. Furthermore, fiscal decentralization is the dispersal of financial responsibility to local governments so that they carry out decentralized functions effectively and efficiently. Fiscal decentralization is important theme of governance that has been adapted in developing and developed countries due to dissatisfaction of the centralized economy and planning. As such reformers have turned to fiscal decentralization to break the grip of central government and induce broader participation in democratic governance and economic planning. Oates (1972) and Fumey (2018) in support of fiscal decentralization, contend that fiscal decentralization to the local government is important because the latter being close to the people, it is claimed that local authorities can more easily identify peoples' needs and thus supply appropriate form and level of public services. Furthermore, they cement that communities are likely to be willing to pay local taxes where the amount they contribute can be related more directly to the service received and in the long run, it is expected that the level of tax payments can be increased with public support. These are points of view in defence of fiscal decentralization as a better strategy toward empowering local government and ensuring improved service delivery in particular primary education service delivery. Therefore, the question of fiscal decentralization devoid of interference from the central Government and proper administration of locally generated revenues is crucial for local government authorities. With the proliferation of fiscal decentralization practices around the globe, countries like the United States of America have under taken different forms of fiscal decentralization as explained here below:

Intergovernmental fiscal transfers are dominant sources of revenue for most sub-national governments in United States of America. Unlike other federations like Canada and Switzerland where emphasis is placed on local tax revenue mobilization. In the USA, The sub-national government spending is mostly financed by the intergovernmental fiscal transfers. These fiscal transfers aim also to address fiscal imbalances across the regions which are exacerbated by variation in sources of finances and warrant the federal government to meet some of their expenditure responsibilities (Fumey, 2018). More specifically, federal intergovernmental funds comprise general revenue and specific propose (i.e. conditional) transfers. The former commonly known as revenue

sharing system is often ruled by variables such as population density, development gaps, and state own tax collection. Alternatively, there are fixed coefficients over which central and regional powers have limited leverage. In this case fiscal transfers are allocated automatically and are not earmarked for any specific purpose. So in the federal states like United States of America, the extent of central government interference which limit the autonomy and priorities of the sub national governments is nearly negligible (Fumey, 2018). In contrast, conditional transfers are subject to ongoing processes of intergovernmental fiscal negotiations, furnishing sub-national level leaders with manoeuvring margins of considerable proportions to extract additional resources from central administration. Nevertheless, the central government may attempt to manipulated transfers to force sub national authorities to pursue economic policies in tandem with the national government's priorities amounting to re-centralization of fiscal autonomy and undermining the priorities of the sub-national government.

4.2 Local Government

The term local government is defined by Warioba (1991) as that part of government in the country operating at local level, which is democratically elected and has functions in a defined area of jurisdiction. Local government refers to the involvement of people through democratically elected representatives in the administration of their own affairs at their locality. These people must have power over their own social and economic development activities as such this power has to come from them. In this study therefore, local government is defined as the public authorities including appointed and elected officials operating at local level for the purposes of promoting local democracy and development. Furthermore, different authors have identified features of local government with autonomy. For instance, there are three essential features of LGAs, (i) separate autonomy and legal status distinct from that of central government (ii) power to raise their own revenue and spend on the discharge of function as assigned to them by law, and (iii) power to make decisions as responsible organs in their own rights and not as an extension of central government (Mushi and Mnyasenga, 2015). These studies have enumerated features for autonomous and effective local governments but they do not consider how these features promote local governments' financial autonomy and effectiveness in social service delivery in particular primary education services delivery in Tanzania.

4.3 The Theory of Central–Local Government Fiscal Relationships

Every country has different layers of government with different functions, based on their particular circumstances and experiences (Besley and Persson, 2013; Likwelile and Victoria, 2018). Consequently, decentralisation processes are initiated for different reasons. Some countries want to make the public sector leaner and more efficient. Others are motivated by disenchantment with the

performance of centralised policies (Likwelile and Victoria, 2018). Decentralisation may be motivated by a desire to contain or appease local demands for greater cultural and political autonomy. It may reflect an awareness of the global trends in institutional reform and a desire to not be left behind. Governments do not generally decentralise with the aim of pursuing greater macroeconomic stability and growth, though this may be an outcome (Martinez-Vazquez and Vaillancourt, 2011). Decentralisation' generally means the devolution of decision-making powers from the central government to local or sub-national governments. A related idea is 'deconcentration' in which central governments retain decision-making power but diversify and customise the provision of public services to lower levels of government. According to the sequential theory of decentralisation, the extent to which decision-making power is devolved in practice depends on the sequencing of political, administrative, and fiscal decentralisation (Falleti, 2005, Mtasigazy 2018b, 2018c). Regarding fiscal decentralisation, there are four basic approaches: empowering local governments to set up their own tax systems; central retention of all taxes, with proceeds shared with local governments through intergovernmental transfers; assigning selected taxes exclusively to local governments; and sharing revenue from specific centrally collected sources with local government. Many systems are hybrids of these approaches, with the choice depending on considerations that may be technical, historical, demographic, economic, geographic, or political (Martinez-Vazquez and Vaillancourt, 2011). In principle, decentralisation is often considered to be a desirable aim. Economists such as Oates (1972), who first developed the theory of fiscal federalism, argue that decentralisation should increase citizens' welfare because service providers will have better information about diverse needs and preferences and greater flexibility to address them. While such theories assume that governments are benevolent, a growing literature on 'public choice' theory which assumes that officials are selfish but also often favours decentralisation. Furthermore, that decentralisation can incentivise good behaviour among government officials, control the intrusiveness and expansiveness of the public sector, and support effective private markets (Likwelile and Victoria, 2018). It further theorised that decentralisation should reduce corruption, as accountability, information, and transparency should be greater at the grassroots (Manor, 1999; Smoke, 1994). This subsection has enumerated the typologies of fiscal transfers however the focus of this study is on investigation on how intergovernmental fiscal transfers such as capitation grants, development and capacity building grants promote local fiscal autonomy and primary school service delivery in Tanzania.

5. Research Design and Methods

The case study strategy was considered to be appropriate because it placed teachers, pupils and local government officials in Dodoma Municipal Council in the perception and experiences with regard to the fiscal decentralization and its effects on local government performance on primary education services delivery. The case study design was also considered suitable due to the fact that, it has advantages of being undertaken by a single researcher without the need of research assistants. It also catches unique features that may be otherwise be best in large scale data and yet, such features might hold the key to understanding the situation in details. It also uses multiple sources of evidence and it is flexible in data collection techniques (Deuscommbe, 1998).

The study was conducted in Dodoma Municipal Council (Dodoma urban district and city council)]. It is the national capital of Tanzania and the capital of Dodoma region. In 1973 plans were made to move the capital of Tanzania, national assembly and the government moved in the previous national capital, Dar es Salaam which remains the commercial capital. The rationale for selecting this case study is due to the fact that most of the studies related to fiscal decentralization and service delivery have been conducted in other regions and districts such as Ilala, Bagamoyo, Iringa, Mwanza just to mention a few. So, it is for this reason which motivated researcher to undertake research in Dodoma. Furthermore, all government offices have been shifted to Dodoma Municipal Council since the Fifth regime came into power in 2015 and thus this study seems to be plausible in assessing the fiscal decentralization reforms and its impacts on local government autonomy in Dodoma Municipality.

5.1 Sample and Sampling Procedures

The sample for this study was drawn from three categories namely, local government staff, teachers and pupils from Dodoma Municipal Council. For possible access and manageability, the sample of respondents comprised 138 informants of whom there were 30 teachers, 100 pupils and 8 local government staff (respondents). As portrayed, the sample was heterogeneous in character, aiming at capturing and getting information from varied groups of the informants. This sample was deemed necessary because according to Creswell (1994) qualitative research advocates the collection of rich data so as to present the reality accurately. The study made use of five primary schools. Purposive sampling was employed so as to get the private primary school and public primary schools situated in Dodoma town. The primary schools that were involved in the study were Kizota, Kaloleni, Msalato, Chidachi public primary schools and Tumaini private primary school.

The first category of the respondent was teachers. Purposive sampling procedure enabled the researcher to select thirty (30) teachers who met the criteria that were set by the researcher. These

criteria used were based on sex where equal number (15) female teachers and (15) male teachers were purposively selected from each primary school. The second categories of respondents were pupils. The selection of pupils who participated in this study was through purposive sampling techniques. A total of 100 pupils from the sampled schools were selected and involved in the study. The last category, included in this study was Local government staff, the total of eight local government staff from Dodoma Municipal Council were selected and studied. Purposive sampling technique enabled the researcher to select only officials from education and other departments in Dodoma municipality. The total composition of the respondents was 138.

5.2 Data Collection Techniques and Instrumentation

In this study where the main interest was to examine how or to what extent fiscal decentralizations has contributed to the improvement of the primary education services delivery, in-depth interview, focus group discussion and questionnaire were well suited. These methods were further complemented by documentary review (Panganiban *et al.* 2019). The researcher decided to employ a variety of methods because of multiple approach (triangulation) allow methods to be corroborated by comparing data produced by different methods and hence an increase validity of the collected data (Deuscombe, 1998). The use of multiple methods was done intentionally because no single method is adequate in itself in collecting valid and reliable data on a particular problem. The methods used in data collection were i. Focus group discussion ii. Questionnaires and iii. Documentary review as discussed below:

The focus group discussion as a group of individuals selected and assembled by a researcher to discuss and comment from personal experience, the discussion was on the specific topic. The group consisted of ten pupils, discussion was held after the normal class hours. The researcher opened the session by warmly welcoming the members. There after introduced the topic to the student, or elaborating the purpose of discussion, rules to be followed during the session, series of the open ended questions were asked to keep on track the discussion, the discussion took nearly one hour. The participants provided checks and balance to each other. The questionnaires were sent to respondents from teachers with the request to answer them and they were returned to the researcher. The respondents answered the questions in their own. The method is free from bias and it gives respondents adequate time to give well thought out answers.

Documentary review including reviewing potential documents such as books, records from government publications and official statistics as far as the study is concerned. Reports on local government performance in primary education services delivery were also reviewed. This method

was used to get the availability of school infrastructures, teaching staff, funds disbursed to the primary schools from the central government through Dodoma Municipal Council.

5.3 Data Analysis Techniques

Data collected from the field were analysed using content analysis. This is a method used for analysing data which were qualitative in nature, specifically data obtained from in-depth interviews and documentary review, such as field notes and local government reports on fiscal decentralization and primary education service delivery. Content analysis consisted of reading and categorising the responses and transcribing them in a way that allowed identification of similarities and differences in order to develop themes and sub-themes relating to the research objectives, such as the availability of school infrastructures in primary schools and funds devolved to the local government for primary education service delivery. The data collected were then categorised according to their relevant research themes and sub-themes to allow coherent discussion of the research findings. For example, the data relating to the availability of school infrastructure and pattern of academic performance for pupils were categorised to their specific sub-themes. Content analysis enabled the researcher to analyse primary data systematically and objectively so as to determine the pattern of responses and opinions given by the respondents in relation to the research questions. This facilitated the making of inferences from the qualitative data and coherence of the research findings. On the other hand, descriptive statistics were used to analyze the quantitative data that were mainly obtained from the documentary review. The quantitative techniques were used mainly for descriptive purposes. In particular, such data on the trend of academic performance each primary school and other information gathered from respondents and analysed using and percentages and ratio.

6. Presentation and Discussion of the Findings

6.1 Intergovernmental Fiscal Transfers to LGAs for Primary Education Services Delivery

In order to facilitate the primary education service delivery, central government provides funds to the council and schools. Funds disbursed to council and at school include: - Capitation grants is the funds provided by central government to Dodoma municipality for school facilities and administration.

So the capitation grants disbursed by central government for the council and primary schools respectively. It covers school facilities such as text books 40%, rehabilitation 20%, materials 20%, examination 10%, and administration 10%. However, the findings from respondents and documents below indicated that despite the fiscal transfer from the central government to local council, school infrastructures and furniture were inadequate to meet the needs of the pupils and teachers. This is due

to the shortage of funds in the council which has resulted to inadequate of school infrastructure, furniture and deficit of books. For instance, the Council's Performance Report (2007-2019) indicate that expected desks to be provided to the schools using development grants in April 2018 to June, 2018 were 2,960 desks. However, because of inadequate funds provided by central government, only 417 desks (14%) were made available to primary schools. So 86% of the desks were not availed to schools because of lack of adequate funds needed by Dodoma Municipal Council to cater for the desks. Furthermore, the Dodoma Municipal's Performance Report, (June, 2009 to 2018) indicate a shortage of the teachers' houses of almost 89% percent of the deficit. The Report further indicates that only 169 teachers (11.4) among 1483 teachers were given school houses in Dodoma municipality while 1314(88.6%) of the teachers were not given school houses because of lack of the adequate funds and conditional grants provided to Dodoma Municipal Council. Based on the findings discussed in this study, it is evident that school houses have not adequately met the numbers of teachers available.

On the other hand, the government has introduced a single book policy to address the challenge of textbook shortages in schools. Books are now centrally procured and distributed to schools. Data on the exact allocation of textbooks became available on Ministry of Education, Science and Technology's website. However, owing to rising enrolment and delays in procurement and delivery, shortages of textbooks persist. A 2016 survey in a sample of 21 schools in seven districts found only one book was available for every three students in Standard 1. In view of the challenges facing textbook development, procurement and distribution across all levels of education, the Government is planning to prepare a comprehensive Textbook Strategy (UNICEF, 2018).

6.2 Capacity Buildings Grants

Capacity building grants refers to the funds disbursed by Central government to local government for purposes of staff and councillors training, retooling, professional career development and technical assistances.

In the financial year 2009/2010 to 2017, the central government through local government support programme has allocated to Dodoma Municipal Council a total of Tanzanian shillings 43, 690,000 for the purpose of capacity building in the municipality. However, these grants are associated with the conditionality that undermines the local government autonomy, priorities and the local people's needs.

These conditional ties attached to the capacity building funds usage are as follows: - a total of 50% should be used for skills development for Councillors and staff while a total of 20% should be used for retooling whereas a total of 15% should be used for professional career development and a

total of 15% should be used for technical assistance and other forms of capacity building like study visits to other local government authorities in Tanzania and cooperation with other local government authorities. Yet, the staff quality in terms of qualifications were poor especially the department of education and culture which were the focus of this study. It was noted that the department had unqualified staff i.e 63.2% of all staff followed by health department that had 16.4%, administration and personnel department with 14.4%, Finance department has 2.6% and works, water and environment department having 3.4 %. Thus, these findings suggest that despite the disbursement of capacity building grants, training for the capacity building in education department in particular primary education has been inadequate and resulting in poor academic performance in primary schools in Dodoma municipality (Dodoma Municipal Council's Performance Report, 2019). The above stated finding indicate that Education department was the leading department of having unqualified personnel including teachers due to lack of adequate funds for training programmes (Dodoma Municipal Capacity Building for the Financial year, 2008-2019).

6.2.1 Primary School Teachers' Training for Capacity Building

Most of the teachers (respondents) responded through questionnaires 83.3% respondents had the view that there is slow pace for enabling teachers to go for further training from grade B/CIII to grade A, Diploma or University degree. In the sampled schools, there were total of 129 teachers but those who are sent for training by the government were only 6.2% of the total teachers. Therefore, 93.8% of the teachers were not sent for training because of inadequate funds disbursed by central government for capacity building in the council. But 16.7% of respondents had the view that there is in-service training to the teachers. Therefore, most of the teacher's perceived low rate of training to teachers in primary schools. Furthermore, among the constraints hindering in-service training to teachers as identified in Dodoma Municipal Council Report (June, 2018) was inadequate funds for in-service training hence very few teachers were able to attend both long-term and short term in-service training.

The findings indicate that among 129 teachers in the sampled schools only 9 teachers were sent for further in service training in the Colleges and Universities. As such, these findings suggest that few teachers were sent for further training for diploma and degree studies. As afore mentioned one of the factors contributing to this level of poor and inadequate training to teachers is shortage of the funds. Therefore, pupils may continue to perform poorly in academics specifically in English and Mathematics and other subjects which were due to inadequate funds for training of the teachers in the fore mentioned subjects.

The above findings are similar to those of the Local government respondents, 87.5% responded that in-service training to the teachers was not adequately implemented in primary schools due to inadequate funds provided by central government. And one (12.5%) of the respondents had the view that in-service training to the teachers is somehow adequate because few teachers were funded by local government using the funds disbursed by Central government. Thus, the findings indicate that most of local government officials had the view that in-service training to the teachers did not suffice. On other hand, most of the pupils who responded through focus group discussion had similar view that in-service training to the teachers is not adequately provided. Sixty percent of the pupils had the view that training to the teachers is poorly provided as such most of the teachers were not competent in some of the subjects taught such as mathematics and English.

Also, Dodoma Municipal's Performance Reports (2018) indicate that 18 teachers (1.2%) were grade IIIB/C by their qualification while 1429 (96.4%) of teachers were grade A by their qualification; 32(2.1%) of teachers were diploma holders, and 3 teachers (0.3%) were graduate teachers. Therefore; from the findings above, most of the teachers in Dodoma Municipality were grade A by their qualification with the minority (1.2%) being Grade B/C as well as Diploma and graduate teachers. Therefore, there is a need to upgrade the skills of most teachers and this would have been possible had there been adequate resources for teachers' training (Dodoma Municipal Performance Report, 2004- 2018). Therefore, based on the findings presented above, training to school teachers is still low despite fiscal decentralization reform. The conditional grants provided to local government were not adequate to meet the number of teachers who were in need of in-service training.

6.3 Development Grants

Another form of intergovernmental fiscal transfers to local authorities for primary education service delivery is the development grants which are similarly used to cater for the school infrastructures such as classrooms, teachers' houses, pit latrines and science kits. The findings indicate the amount of funds provided as development grants for school infrastructure and furniture for primary schools in Dodoma Municipality from July 2004 to June 2018. However, the actual expenditure of the received funds indicated that it was inadequate. For instance, according to the Education Public Expenditure Tracking Survey of 2014, in the period 2013-2014 schools received on average 5,400 shillings per capita. In 2007/08 however, the money actually reaching the schools had declined to 4,189 shillings per pupil (URT, 2016). This may be of particular interest to both teachers and citizens, who have an interest in ensuring that adequate resources for achieving quality at the school level are made available.

The findings indicate that the central government transferred funds as part of intergovernmental fiscal transfers to Dodoma Municipal Council for the school infrastructures. However, the actual expenditure of the received funds indicated that it did not meet the targeted infrastructure from July, 2004 – to October, 2018 because of inadequate funds given to the Dodoma Municipal Council by central government. For example, in 2017/18, for example, the shortfall in the development grant allocation was Tshs 4,481 as the Central government allocated 5,519 Tanzanian shillings per pupil compared to the amount of 10,000 shillings per pupil stated in the policy (URT, 2016). As such documentary data and responses from the respondents indicated that there was a severe shortage of schools' infrastructure and furniture.

6.3.1 Local Government Performances in Primary Education Service Delivery

Dodoma municipal has 92 public primary schools and 13 non-government schools (private schools). Enrolment in the public schools for the year 2009-2018 were 67,064 pupils of whom 33,459 were boys and 33,605 were girls. In these primary schools, there were 85 pre-primary schools with 5,614 children (2724 Boys and 2890 Girls). There were also 878 permanent class rooms, 169 teachers' houses' and 1,014 latrines in the public schools in the district. However, the performance of local government on primary education service is still dismal as envisaged by failure of local government to fulfil the roles on improving primary education service delivery in Dodoma Municipality.

6.3.2 Availability and Deficits of Teaching Staff

The findings indicate that the majority i.e 20(66.7%) of the respondents from teachers said that teachers were adequate in primary schools and only 10(33.3%) had the view that teachers were to some extent sufficient in primary schools. This implies that fiscal decentralization has not significantly helped to increase teachers in primary schools. This has led to few teachers having many classrooms to teach and as such unable to attend pupils in learning process. The pupils' responses to the question of availability of teachers was different, 61(61%) said that teachers are enough, while 39 pupils equal to 39% had the view that teachers are not enough. Thus, from these findings, most of the pupils perceived that teachers were adequate in primary schools. These findings were contrary to the teachers' views who most of them perceived shortage of the teachers in primary schools.

Furthermore, the findings were contrary with Tan *et al.* (2018) who noted that the school may provide students more avenue to widen student's knowledge on the different occupations not only related to science but to other science-related careers and the rest of the discipline given the fact that there were deficit of teachers in some of the primary schools in Dodoma Municipality.

Local government staff and their responses on the availability of Teachers: Among 8 respondents who were sampled, 62.4% had the view that teachers were not adequate while 37.6% had the view that teachers were adequate. Therefore, most of respondents from the local government staff perceived that the teachers in primary schools were inadequate. These findings confirm to the responses from the teachers. Basing on these findings, it is clear that most of the local government respondents and teachers had the view that intergovernmental fiscal transfers had not significantly helped primary schools to have adequate teachers although pupils have perceived differently. In the same vein, the Performance Report (June, 2009 to July, 2017) indicated that there was 1,483 teachers but with deficit of 194 (11.6%) of teachers (Dodoma Municipal Performance Report, June, 2018).

6.4 Responses on Adequacy of Salaries and Allowances paid to Teachers

The findings indicate that most of the teachers perceived that the salaries being paid to them by the government were inadequate. Among 30 respondents who responded, 28 (93.3%) had the view that salaries are not adequate to meet their daily needs. As one respondent had this to say “Our salaries are so low that is why we are so frustrated and sometime we divide our working time into teaching at schools and doing our own or private work that will enable us to earn extra income apart from depending on low salaries like this”. Therefore, it implies that fiscal decentralization reform has not significantly improved the salaries and working environment of the teachers.

Furthermore, it was noted that, 2(6.7%) of the teachers said that salaries are timely provided whilst 86.6% said that salaries as well as their allowances are not provided to the new teachers at the required time. As such, some of the teachers have been striking and demonstrating to pressurize the government to have a look on their allowances and salaries which had not previously been processed on time. Also, 66% of pupils who responded on the timely provision of salaries and allowance, had the view that salaries are not provided to the new teachers in the expected time as they heard their teachers complaining about the delay of salaries, while 7 (7%) said that salaries were provided on time and 26% of respondents said that they do not know whether salaries are provided on time or not and 1% of respondent said that salaries are somehow provided on time although sometime they were delayed. The findings suggest that the intergovernmental fiscal transfer which aimed at effective utilization of finances and qualitative services had not enabled local governments to provide salaries and allowances to the new teachers on time which resulted to making the teachers unable to provide qualitative and quantitative primary education services.

This constraint of delaying funds for allowances is supported by the Dodoma Municipal Council in its Performance Report (June, 2018) which noted that delay in release of funds from the central government to the councils led to delay to implement primary education development

programme. The above responses are also shared by local government staff. Among 8 respondents, 62.5% had the view that salaries and allowances were not provided on time to the new teachers due to the rigid procedures of fund disbursement in the local government and inadequate funds. However, 37.5% said that salaries were provided on time to the new teachers. Therefore, most of the respondents from the sampled teachers, pupils and local government staff perceived the delay of the allowances and salaries to the new teachers which make them unable to provide primary education service in qualitative and quantitative demands.

6.5 Intergovernmental Fiscal Transfers and Financial Autonomy to the Local Governments

Financial control autonomy in local government is crucial for the success of local government performance in primary education service delivery. The autonomy in financial control and management intends to empower local councils to have control over funds disbursed to them by central government, mobilize funds and their revenue sources for the qualitative and quantitative primary education service delivery. However, the study found that to date, financial resource management and control in the council does not meet the purposes of the fiscal decentralization reform and devolution of function to the local council. The findings indicate that out of all teachers (30), 16 respondents (53.3%) said that central government decides on the amount of funds to be disbursed to the council for primary education service delivery. These included capitation, development and capacity building grants. While 14 respondents (46.7%) were of the view that the central government had more power to decide on the funds disbursed to them for primary school service delivery. Based on these responses, most of the respondents from the teachers had the view that council does not have autonomy in the financial management and control on the funds disbursed to them for primary education service delivery. Similarly, local government staff had similar views, 5(62.5%) respondents perceived that it was the central government which determines and decides on the funds disbursed to the council and schools for primary education services. Whilst 37.5% said that local governments have power to determine and decide on these funds and 64% of Pupils said that it was central government with power to decide on these funds for primary education services.

Therefore, the findings indicate that the most of respondents from the teachers, pupils and local government staff perceived that council did not have autonomy to determine and decide on the funds to be disbursed for the primary education services in the council. These findings corroborate with URT (1998) which contended that “central and local governments have their own revenue sources and public revenues. As local government are not financially self sufficient and central government has to make transfers and decides on the funds to be disbursed as grants to the local governments (ibid).

These findings are corroborated by the evidence that the reforms have not been effective in increasing LGAs' fiscal autonomy. Only a few large urban councils in Tanzania can finance a substantial share of their expenditure from their own revenue sources. For instance, between 2000 and 2017, revenue collected in urban LGAs increased by 36%, but declined by 4% in rural LGAs (Dodoma Municipality Performance Report, 2005-2018). This is attributed to the central government abolishing certain 'nuisance taxes' in 2003/04, inappropriate tax design and poor collection systems (Likwelile and Victoria, 2018; Dodoma Municipality, 2005-2018). In the 2016/17 financial year, LGAs collected about TZS (Tanzania shilling) 60 billion in local taxes, representing only about 7% of total LGA expenditure while they were responsible for more than 20% of the public spending (ibid). In 2012/13, fiscal transfers from the central government accounted for 85 to 90% of local budgets with corresponding numbers from other African countries, such as Lesotho (90%), Uganda (88%), and Ghana (69%). The share of total national tax revenues collected by local governments about 6% remains almost unchanged since 1996 (ibid).

Based on the above findings, it was further noted that the council's autonomy in financial management and control has not been envisaged by the reform as such the devolution of the functions to the council were not in line with the devolved finances; which in long run had caused poor primary education service delivery in Dodoma Municipal Council. These findings corroborate with UNCEF (2018:2).

“Decentralisation of funds to local authorities has been a long-standing goal. Approximately 70 percent of education funds are channelled through Local and Regional Governments. However, tight spending and policy controls limit the flexibility and usefulness of devolved funds. Transfers of funds to LGAs constitute 95 percent of total President's Office, Regional Administration and Local Government (PO-RALG) education spending in FY 2017/2018 in Tanzania”.

In addition, the study noted that the conditional ties attached to the grants provided by central government to the councils undermine the autonomy of the council in primary education service delivery in Dodoma Municipality. As such conditional ties did not take into account the priorities and needs of the council in improving primary education service delivery in Tanzania. These findings corroborate with Orbeta, *et al.* (2019) who notes that poor performance of students in the recent National Achievement Test (NAT) examination continues a serious problem of teachers of curriculum designers, parents and the academics in general in Davao Delnorte.

6.6 The Challenges Facing Intergovernmental Fiscal Transfers on Primary Education Service Delivery

The study also noted some challenges facing fiscal decentralization in the council specifically Dodoma municipal council. 70% of teachers, 62% of pupils and local government staff 75% were aware and mentioned through focus group discussion the challenges facing intergovernmental fiscal transfers toward improving primary education service delivery in local governments included:-

Delay of the capitations, development and capacity building grants disbursed to councils and primary schools. Most of the respondents had the view that the grants were not provided on time as such delaying of classrooms construction, purchasing books, desks and construction of adequate latrines in primary schools. Furthermore, inadequate funds which were disbursed to the council and primary schools as such those funds did not suffice the needs of the respective schools in terms of school infrastructures, furniture and paying allowances as well as salaries to the teachers. Conditionality attached to the grants which undermine the priorities and needs of the respective schools in the council. As the central government gave funds with the specification for its utilization. Lack of transparency to the heads of schools and school committees in procurement and supply of the school infrastructures and furniture which created loopholes for corruption and embezzlement of the funds obtained through grants and community's fiscal contribution in the council. The procurement and supply Act of No. 7 of 2011 is not understood by the implementers particularly the primary schools committees and heads of the schools.

The study found that Dodoma Municipal Council did not have autonomy of deciding on the amount of funds to be disbursed to it for primary education services, as indicated by the teachers, pupils and the local government staff. Furthermore, the study findings indicate the extent to which the council has failed to fulfil its roles and improve primary education service delivery in terms of school infrastructures, furniture and in long run academic performance. Also, the study indicated that there is tremendous increase of enrolment in standard one due to the abolition of school fees and increase of parents' awareness on the necessity of education although schools experienced shortage of teachers, learning and teaching resources. The study was guided the theory of intergovernmental fiscal relations to assess whether the latter reflects the devolution of functions particularly primary education function and the financial capacity and autonomy of the council. However, the findings indicate that the council did not have the financial capacity to deliver qualitative and quantitative primary education service delivery.

Also, this study assessed whether the devolved functions in this case primary education function can be fulfilled adequately using finances transferred to the council through own sources

of revenues and grants disbursed by central government to the council. However, the study findings revealed that the council's devolved functions were not similar with the financial capacity and control autonomy of the council. Therefore, the council still operated under financial constraints and lack of autonomy which affected negatively primary education service delivery in the council. The study found that primary education service delivery is not improved despite intergovernmental fiscal transfer to local governments in Tanzania.

Justification for lack of improved primary education services are indicated by lack of adequate text books to both teachers and pupils, inadequate classrooms, lack of enough desks, teacher's houses, globes, inadequate salaries and allowances to the new teachers in primary schools. Furthermore, the study indicated lack of autonomy in financial control, as well as the challenges facing intergovernmental fiscal transfers in particular to the Dodoma Municipal Council which had caused poor primary education service delivery in Dodoma. Therefore, the findings in this study supported the view that that lack of the financial control and management autonomy contribute to poor primary education service delivery in Dodoma Municipality in Tanzania.

7. Recommendations and Future Research

If the Central government is really committed to reform local government in the aspect of fiscal decentralization in order to improve primary education service delivery in local authorities in Tanzania, the following are the recommendations for further improvement: The major factor suggested to constrain fiscal decentralization reform include the attached conditional ties to the disbursed grants from central government to local councils and inadequate funds which were not in conformity to the function devolved to the local council. Thus, it is recommended that conditional ties should be reviewed so that the grants are disbursed freely. As such funds can be used based on priorities and needs of the councils. The funds should be adequate for devolved functions to the councils. The government should ensure that financial autonomy in the council is based on financial transparency and the funds are to be disbursed on time in primary schools so that primary education services are provided as it was expected.

Training need assessment of budget to the teachers should be done effectively so that it suffice the number of teachers requiring in- service training in primary schools in order to increase their skills and experience in teaching activities. School infrastructures such as houses, books and desks as well as learning resources should be increased by enhancing the budget required for purchasing of the infrastructure and furniture. Local government should have autonomy to increase their salaries to the teachers so that the funds required for salaries can be provided on time rather than being delayed and

incentive scheme should be revised so that teachers are motivated to work hard particularly in teaching and other aspects of primary education service delivery. Budgeting process of the funds to improve primary education service delivery should be based on the assessed demands in that financial year rather than basing on incremental model of budgeting of the activities which does not take into account the variation of the cost of school infrastructures and furniture that in long run cause financial constraints. This study focused only on intergovernmental fiscal transfers to local governments without soliciting administrative and functional decentralization, therefore, it is important for the future research to undertake further studies to establish how administrative decentralization impact the performance of local governments in primary education service delivery in Tanzania.

8. Conclusion

Based on the study's findings, it is concluded that there was a problem of lack of autonomy in financial control and management to the council which contributed to poor performance of Dodoma Municipality in primary education service delivery despite the implementation of fiscal decentralization reform in Tanzania. There had been frequent central government interference in financial control, utilization and management of the council as supported by many respondents and Councils' Performance Reports (2004- 2018). Things that undermine the councils' autonomy were noted in grants attached with the conditional ties, decisions on the amount of money from the central government which constrain the priorities and needs of local government and respective schools. This denies councils autonomy in financial management and utilization matters to the extent that local government fails to provide qualitative and quantitative primary education service delivery in Tanzania. A part from lack of financial management capacity i.e revenue collection, the study identified other factors that contribute to poor performance of the local government authorities. These included lack of adequate funds in local authorities, poor monitoring and evaluation of primary school construction projects, poor supervision of heads of schools, lack of commitment of the teachers due to low salaries, poor incentives, delay of salaries and allowances to the new employed teachers. However, it is further important to note that the persistence of these problems was a result of lack of financial management autonomy in the council and its poor capacity to fulfil the devolved functions, effectively and efficiently. Also, it has been observed that there is a dependency of the councils on funds from the central government for capitation, development and capacity building grants for school infrastructures and furniture. In actual practice the funds disbursed are still too low to suffice the needs of each primary school in the council. These financial constraints were due to central government which allocated inadequate funds. The study therefore, is of the view that the practice of

fiscal decentralization to local councils in Tanzania does not complement the devolution of the functions to local council particularly primary education services resulting in poor services.

United Republic of Tanzania (URT) (1998) policy paper on local government reform is very clear and explicit as it advocates objective criteria on disbursement of funds and fairness to the council but the practice deviates from the reality as it is indicated by the findings. This appears to be main reason why primary education service to the public in the council has not substantially improved. Therefore, while on the one hand, the government is committed to implement fiscal decentralization reform in the form of devolution of finances and devolution of functions, in the other hand, it has not devolved adequate power to manage funds as they are conditional and do not suffice the needs of primary school services. Thus, fiscal decentralization reform continues to be better in theory but not effective in practice. Hence, despite fiscal decentralization reform, some of the local government still suffer from central government interference and lack of financial control autonomy which cause poor primary education service delivery.

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