

Citizen Participation in the Government Budget Process: The Case of Kibaha District Council, Tanzania

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Abstract

The study aimed at examining citizens' participation in the government budget process. Specifically, the study intended to find out the local government officials' perception on involvement of citizens in the budget process and establish the challenges hindering citizens' participation in the budget process. This was an exploratory research which used qualitative research methods to explore respondents' opinions and perception towards citizen participation in the budget process. Focus group discussions (6) were employed using small groups of 10 participants; whereby a total of 60 respondents were involved. Besides, the study employed Key Informants Interviews (27), Observation and Desk Reviews to further triangulate the findings from the Focus Group Discussions. The respondents were purposively selected based on their experience and knowledge on government budgeting process and citizens above the age of 18. The findings revealed that, local government officials believed in the importance of citizen to participate in the budgeting process but Obstacles and Opportunity to Development (O&OD) was not fully implemented, O&OD process was not well understood by the local government leaders at the lower level; and the average citizens generally lacked knowledge on the budgeting process since the whole process was monopolized by the leaders. The study recommended that, citizens should be educated and sensitized on the budget process along with improved service delivery to the citizens in order to persuade them to participate in the budget process; and lastly, the government should allocate more resource to implement O&OD at the government local levels.

Keywords: Citizen Participation, Government Budget Process

1.0 INTRODUCTION

Different budget practitioners and academicians urge that, it is important for citizen to take part in government decision making process concerning their wellbeing. Participatory budgeting is an important tool for enhancing inclusiveness and good governance, and it has been practiced in different ways in many developing countries around the world. Although in Africa participatory budgeting is gaining ground in central and local governments and other institutions, many countries are still plagued by poor transparency and weak accountability. This is due to a closed-door budget process, weak accounting and

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reporting systems, ineffective audits and exclusion of civil society from dialogue (UN-HABITAT, 2008). Participatory budgeting is important as it allows citizens to influence government policies, decisions and to make it accountable (Bernier, 2001; Shah, 2007).

Participatory budgeting is a process of decision making whereby citizens deliberate and negotiate the distribution of their resources. The mandate to implement the participatory budgeting programmes is vested in the government, citizens, non-governmental organizations (NGOs), and civil society organizations (CSOs) to give citizens the opportunity to directly decide on how and where their resources should be spent. Such programmes empower citizens as they give them the opportunity to engage in decision-making regarding the use of public resources (Shah, 2007; FCS, 2008).

Shah (2007); Gow and Vansant (1983) further emphasizes that, participatory budgeting helps promote transparency, which has the potential to reduce government inefficiencies and corruption. Participatory budgeting offers citizens' inclusiveness as opposed to exclusion of groups in making their own choices that eventually affected government acts. Summarily, participatory budgeting programmes provide the historically disadvantaged groups of citizens to access important decision-making venues in society.

In view of the above observation; scholars argue that, citizen participation does not only empower local communities but also increases level of trust between citizen and the government. For instance, Ebdon and Franklin (2004) argue that *"citizen inputs are important as they may reduce the distrust between citizens and their government on what their government intends to do. This increases transparency and creates a sense of ownership among citizens towards the implementation of government plans. For instance, in cities where participation is promoted; citizens tend to trust the government intentions"*.

Reference is made to the President's Office -Regional Authorities and Local Government (PO-RALG) on the history of Local Government in Tanzania. It shows that, the government attempted to encourage civic participation in policy making and resource allocation since 1960s. In this respect, the ministry for Regional Administration and Rural Development with components of Region Development Fund and Regional Economic Secretariats were intended to support sub-national community development initiatives. A 'decentralization' program was initiated in 1972 to transfer key functions for development planning, coordination and management to regional and district administrations where Regional and District Development Committees were formed to coordinate local level planning. Village Councils were established in 1975 to further strengthen grass-root participation but all powers for decision-making

and resource allocation remained centralized, while local government authorities (LGAs) were abolished, which curtailed effective participation.

On the other hand, LGAs were reinstated in 1982, after a 1997 constitutional amendment (URT, 1977; URT, 2009), which entrenched local government to ensure civic participation in policy-making and budgetary decisions, through Articles 145 (1) and 146 (1) of the constitution that state: *“There shall be established local government authorities in each region, district, urban area and village in the United Republic, which shall be of the type and designation prescribed by law to be enacted by Parliament or by the House of Representatives.”* and *“The purpose of having local government authorities is to transfer authority to the people. Local government authorities shall have the right and power to participate, and to involve the people, in the planning and implementation of development programmes within their respective areas and generally throughout the country”* respectively.

Despite the constitution, the tight control of central government over LGAs and on resource allocation continued to avert public participation. It made government initiate the Local Government Reform Program (LGRP) which, among other things, it was intended to build capacity of the LGAs, increase their financial autonomy and decision-making authority and generally, foster good governance (URT 1998; URT 2009) in order to improve access to, and quality of public services delivery around the following 6 specific objectives as follows; *to (i) foster democracy, participatory decision-making, transparency and accountability; (ii) restructure LGAs into effective and efficient service delivery organs; (iii) improve intergovernmental fiscal transfer systems, devolve viable revenue sources and budgetary authority to LGAs and enhance efficient use of resources in LGAs, (iv) decentralize personnel management authority to the LGAs, improve human resource management and ensure staff accountability to the LGAs, (v) build capacity in LGAs through training and skills development in planning, budgeting, performance monitoring and financial management; and (vi) reform the central-local regulatory framework in favor of autonomous LGAs.*

The Regional Administration Act No. 19 of 1997, Acts No 7-10 of 1982 on local government (LG) and the Local Authorities (Elections) Act No 4 of 1979 were revised in 1999 and 2000. It aimed at removing the Minister's and regional authorities' approval powers over LG budgets and reallocations in order to increase the executive autonomy of LGAs and to increase and secure democratic participation of citizens in sub-national civic policy and budgetary decision-making (Mukandala, 2004). Lean regional secretariats were formed to facilitate and assist LGAs perform their duties.

Following the gaps experienced in participatory budgeting, governments have been called upon to ensure that civil societies and public at large are engaged

and participate in the budget processes. These campaigns gained momentum in recent years where governments were called to be more transparent and accountable in the use of public resources. In 2011 the initiative called The Open Government Partnership (OGP) was launched for the purpose of providing international platform for domestic reformers dedicated to making their governments more open, accountable, and responsive to citizens. Since then, OGP has grown from 9 to 69 participating countries including Tanzania. Government and civil society in these countries were urged to work together towards implementing open government reforms (International Budget Transparency, 2015).

Evidence from the released survey report by International Budget Partnerships on Open Budget Index showed that, Tanzania scored 46% in providing sufficient information to CSOs and public in general related to budget. The report indicated that, the country has dropped by 1% from the last survey report of 2012 when it scored 47% (International Budget Transparency, 2015).

Despite the existing frameworks and legislation, decision to spend and control the funds remained difficult for the general public to access (Challigha, 2008). Much of the relevant information was not provided to the public and mostly the available information was too technical hence difficult for the ordinary citizens to understand. Therefore, many of the citizens did not have the opportunity to engage in the budgeting process. Furthermore, many official processes were closed to the public (Policy Forum, 2008). The intention of this study, therefore, was to explore challenges facing Kibaha citizen participation in the government budgeting and draw relevant recommendations to address this plight.

2.0 LITERATURE REVIEW

This study was guided by the Materialist Political Economy theory to explain citizens' participation in the government budget process. The theory points out that, the primary determinant of citizens' participation in decision making is the possession of material resources which influences the political and social status of individuals in the society. In this regard, for effective participation to be practical it is important for the citizens to have such status. The theory further argues that, material resources also play a big role in determining the nature of the policy processes (Overbeek, 2004). Budget process is part of the policy processes in Tanzania, as per the introduction above there are regulations which requires citizens to participate, however, the theory points out that, regulations alone are not enough to ensure effective citizen participation in the budget process since the participation is highly influenced by the possession of the material resources (ibid).

It is important to understand that, citizen participation in the political processes is twofold; the ruling class and the ruled class both comprise of citizens. Since

the citizens belong to the ruled class, they have limited opportunities to participate and make decisions on important political processes such as resource allocation and budgeting (Cohen, 2000). The theory states that, however strong efforts may be made in a liberal system to widen participation by raising the socio-economic level of all citizens, true citizenship can never happen ultimately if class division in society exists. The theory further argues that, citizenship in a liberal democracy is ultimately a tool used by the upper classes to maintain their privileged position and is against the interests of the proletariat class fundamentally (ibid).

The theory continues to emphasize that, while the existence of a democratic state by definition abolishes differences of birth, rank, education and occupation based on the idea that, all are equal before the law and have the right to vote in elections based on the idea of universal adult franchise but the fact that the liberal democratic state allows poverty, inequality of education and incomes and thus the un-equal conditions generated by them shows that it does not support real citizenship because real citizenship is meaningless without basic needs being fulfilled and equality of opportunities (Cohen, 2000).

The relevance of this theory can be understood by looking at the minimal participation by citizen in the budget processes. The major reason for this hindrance is due to limited understanding of the budget processes by the citizen which is coupled by the low level of education among the citizen. Education is a major aspect for understanding the budget process; however, education can be obtained through material resources which again are limited to the citizens especially when one reflects at the quality of education that is offered by the government in this case the ruling class. Access to information is another important aspect for citizens to participate in the budget process, however; the citizens do not have access to the necessary information which is limited by the ruling class and hence deny the citizens in this case the ruled class to effectively participate in the budget process.

To further clarify this, a toolkit produced by OSCE (2013), *Implementing Citizens Participation in Decision Making at Local Level* also pointed out that, the municipal administration needs to create a favorable environment for citizens' participation. Such environment includes; well established channels of information dissemination, provision of logistical support, guidance through the process and even provision of financial and human resources to ensure effective citizen participation in the budget process.

3.0 MATERIALS AND METHODS

3.1 Study Area

This study was conducted in Pwani region, Kibaha District Council. The regional capital is the town of Kibaha. According to the 2012 national census,

the region has a population of 1,098,668, which was slightly lower than the pre-census projection of 1,110,917. For 2002-2012, the region's 2.2 percent average annual population growth rate was the seventeenth highest in the country. The region is bordered to the north by the Tanga Region, to the east by the Dar es Salaam Region and the Indian Ocean, to the south by the Lindi Region, and to the west by the Morogoro Region. The word "*pwani*" in Kiswahili means "coast". Kibaha district is one of the districts in Pwani Region, with a total population of 70,209 which is 9.2 percent of the total population in Pwani Region. The choice of this area is because it represents the local communities – outside the city of Dar es Salaam, whereby the Decentralization by Devolution (D-by-D) program was established to ensure the grass root people have the chance to take part in important government decisions such as budgeting. The study focused on conducting interviews and focus group discussion to selected respondents who are viable to participate in budget process.



Figure 4.1: Map Showing Kibaha District Council
Source: Regional Commissioner's Office Pwani, 2016

3.2 Data Collection Methods

3.2.1 Research Design and Sampling

This study was exploratory aimed to explore respondents' opinions and perceptions towards citizens' participation in budget process. This design also

enabled the researcher to explore the relationship between citizen material resource ownership vis-a-vis active participation in policy process, budget process in this case. This was done by using focus group discussions and key informants' interview with respondents including District Planning Officers, Ward Executive Officers, Councilors, Sub-village Leaders, and Citizens. The data collection methods provided accurate information on the reasons; current trends, impact and recommendations on how to effective citizens' participation in the budget process.

Purposive sampling was used to select the study participants who were knowledgeable and involved directly or indirectly in government budget processing. The rationale for choosing this sampling technique based on the fact that, it does not require guiding theories or a definite number of informants but it gives the researcher the discretion to choose persons with the knowledge and experience on the problem who are willing to provide the required information (Bernard, 2002). The selection of the respondents was guided by the officials from the Kibaha District Council, and this was from the identification of the five wards including the wards close to and those away from Mlandizi town. All the lower level government respondents were selected from these wards. The selection also included citizens from 18 years and above who took part in this study. Wilmot (2005) points out that, with purposive (non-random) sampling, the number of people interviewed is less important than the criteria used to select them. In this regard, the researchers used the following criteria to determine the sample. A respondent must be a government official from higher and lower levels knowledgeable and involved in the budgeting process; a respondent must be a councilor who has participated in council budget meetings and processes; and lastly, a respondent must be a citizen above the age of 18 who has or has not ever participated in the budget process.

This study had a sample size of 87 informants involved in both Key Informants Interviews (KII) and Focus Group Discussions (FGD). This study administered a total of 27 KII, 2 KII were conducted to 2 officials from Kibaha District Council specifically from the planning department and 25 KII were conducted to Ward Executive Officers, Sub-village Chairpersons, Ward councilors and two citizens (man and woman) from each ward. A total of 6 FGDs were conducted, three FGDs were conducted to a distant ward of Kawawa and comprised of 10 men FGD, 10 women FGD and a Mixed (both 5 men and 5 women) FGD. The other set of similar FGDs were also conducted in a township ward of Mlandizi near Kibaha Town making a total of 60 FGDs participants from the two wards.

3.3 Instruments and Procedures

Instruments and procedures used included Focus Group Discussion (FGD) and Key Informant Interviews to collect data from sampled population. Before data were collected invitation letters to participants were dispatched. Greenbaum

(2000) explains that, Focus Group Discussion provides a platform for a group of people to share their perceptions, opinions, beliefs, and attitudes towards a condition that affects their lives. This study adopted this method due to the fact that, it is flexible, and often it is possible to find out unexpected issues arising in the course of discussions. Showing further the advantage of the method, Greenbaum (2000) asserts that, the method has high validity of the data collected; it is widely understood; and the findings are realistic. Furthermore, focus groups are cheap, provide quick results and the sample size can be increased by allowing more people to be interviewed at the same time (Morgan, 1997).

Focus Group sessions were conducted for three hours comprising a total of six (6) groups with ten (10) participants in each group. The Focus Group Discussion had a mixture of respondents including male and female participants from the age of 18 and above coming from different walks of life. The discussions were guided by questions which intended to identify the challenges that hinder citizens' participation in the budget process and the recommendations on how citizens' participation in the budget process can be improved. The discussion was carried out in Swahili language, given the fact that, all participants were conversant with the language.

To further triangulate the findings of the Focus Group Discussions the study used key informants' interviews.

Key informants' interviews were used in this study to collect information from a wide range of people who have firsthand knowledge about the government budget process (Carter and Beaulieu, 1999). The study used this method because the views of the participants on the interested phenomenon are respected (the emic perspective) and not the views of the researcher (the etic perspective). Moreover, this method allowed for follow-up and clarification of the information gathered from the focus group discussions which enables the researcher to further understand the meanings attached by people on daily life practice (Patton, 2002). Furthermore, this method assisted to gather valid information from different individuals with expertise, authority and experience including the District Planning Officers, Ward Executive Officers, Councilors and Sub-village Leaders.

3.4 Data Analysis

Qualitative data obtained from various sources was transformed into findings without using formulas in the transformation process (Patton, 2002). Results from Focus Group Discussion written texts were organized into themes and tape-recorded data were transcribed into written notes that could be read and understood easily. The data from various sources were categorized into themes as soon as were collected from the field while the information provided by the participants was still fresh in our minds. Thereafter, the data were explorative

analyzed and interpreted in themes simultaneously with many expressed voices from respondents some of which have been presented as respondents' statements.

4.0 RESULTS AND DISCUSSION

This part presents the findings on the citizens' participation on the government budgeting process in Kibaha District Council. These findings were gathered through Focus Group Discussion and Key Informants Interviews conducted to District Planning Officers, Ward Executive Officers, Councillors, Sub-village Leaders, and Citizens. The following subsections cover findings on the local government officials' perception on involving the citizens in the budget process and the challenges hindering citizens' participation in the budget process.

4.1 Perception of Local Government Officials on Involving the Citizens in the Budget Process

4.1.1 Personal Belief towards Citizen Participation

The findings show that, the officials interviewed believed in the importance of citizens participation in the budget process. However, this process was hindered by the poor implementation of the structures set for participation. A council official from the Kibaha District Council explained:

"I personally believe it is important to ensure citizens participate in budgeting through the identification and prioritization of their needs. However, this process is not implemented accordingly because, for instance, O & OD is not fully implemented in our council and it is one of the mechanisms to ensure citizens participate in the budget process" (Key Informant Interview with Council Official in Kibaha District Council, August 2017).

This finding tally with the Political Economic Materialism theory which guided the study, it underlines that the ruling class is the one which formulates different programmes or policies and at the same time they are the ones to ensure the programmes are implemented (Cohen, 2000). The implementation of programmes such as O & OD requires both financial and human resources. In most cases, the government (ruling class) is not committed to finance such programmes so that it continues to stay in power hence dominates the ruled class, in this case is the citizens.

Moreover, this practice was vividly observed during the data collection when enquired the local officials on whether they responded to the needs of the citizens. The study established that, there were no commitments towards ensuring the needs of citizen were met.

4.1.2 Understanding the Obstacle and Opportunity to Development (O&OD) Process

The findings have shown that, officials in the councils are aware of the Obstacle and Opportunity to Development (O & OD) process which requires them to implement it effectively. However, the process is not fully understood by the

officials and how it is supposed to be implemented. This was especially found at the lower government levels that is Wards. The Ward Executive Officers are not aware of how the budgeting processes should be conducted. This also affects how they influence citizens to participate in the budget process. In one of the selected wards in Kibaha District Council, the ward officer admitted that ever since he has been into power, he has not witnessed the O&OD process being conducted in his ward, in his own words he states:

“I have been in this position for more than 6 years and I have never witnessed the process of O&OD in my ward” (Key Informant Interview with a ward official in Kibaha District Council, August 2017)

This practice affects the participation of citizens in the budget process since the process of O&OD was established as a mechanism to ensure citizens participate in planning and budgeting. The findings of this study are further supported by Malanilo (2014) who establishes that, the capacity of the officials in lower level government is limited especially on ensuring citizens participate fully in planning and budgeting process.

It is important to note that, the fact that lower level government officials do not understand the O&OD process it means that, its implementation is impractical and yet budget process is required to start at sub-village level. Therefore, it is vital that, all leaders at the lower government levels be trained on the same so that they feel the responsibility of implementing the same since it is difficult to implement something one is not aware of. The understanding of the O&OD processes by the local leaders will facilitate its implementation and hence citizens will be able to participate in the budget process.

4.1.3 Financial Support from the Central Government

The findings disclosed that, high dependence of the funds from the central government influences local authorities' perception towards involving citizens in the budget process. This has been so because, budget process starts at the local levels and it involves financial resources, to ensure effective participation of citizen in the budget process is practical, financial resources must be allocated to implement the same. When council officials were asked on their perception, they were of the view that, they believe citizen participation is important but financial support poses a great challenge to implement the same.

The study done by Parliamentary Centre (2011) on Local Government Budgeting and Implementation in Tanzania supports this study's findings by highlighting a high dependence of financial resource by the LGAs from Central government. This hampers the proper implementation of not only the development project at the LGAs level but also the effective participation of the citizens during the planning and budgeting process. The extract from the

Parliamentary Centre (2012) is quoted here; *“Problems with central government revenue mobilisation can hamper efficient delivery of services at the local level. This is likely to affect sustainability on most LGAs development efforts.”*

In Tanzania, most LGAs projects are usually not implemented because of high dependence of the financial support from the central government. From this study it was found that, one of the reasons as to why citizens do not participate in the budget process was poor implementation of the development projects which directly affects the service provision in LGAs. Hence, these factors are interrelated to encourage citizen participation in the budget process (Rahma, 2012). The government must prove to the citizens that their participation matters, at the same time to so the LGAs financial autonomy must be enhanced which in turn allows them to implement development projects without depending from central government financially.

4.1.4 Directives from the Central Government

The study findings found that, the central government directives also influence officials' perception towards effective involvement of citizens in budgeting. The officials were of the view that, most of the times the plans are distorted by the directives from the central government this practice has made the officials not to own a planning process which ensures effective participation of citizens as a serious and a very crucial process. The directives from the central government largely distort the already existing plans at the LGAs. A Council Official elaborated:

“Central government directives largely impact the plans of the LGAs, most of the times they lead to the poor implementation of the needs as identified by the citizens in the plans. For example, when the central government came up with the directive of desks and laboratory in all schools, it largely distorted the plans which the LGAs were implementing since all the resources were redirected to ensure the directives are implemented. This to us sometimes discourages us not to involve citizens in planning as sometimes when you involve them, you end up not implementing their priority needs instead you focus on implementing the directives from the central government” (Key Informant Interview with Council Official in Kibaha District Council, August 2017).

The study by REPOA on Understanding Decentralization and Devolution in Tanzania and Kenya (2017), found the similar practice that, the directives from the central government limits the autonomy of the LGAs towards ensuring their plans reflects the citizens needs and priorities and that, they work towards ensuring citizens effectively participates in the decision-making processes including budgeting.

This practice denies citizens from accessing and enjoying their rights regarding quality service provisions such as health, education and water. From this study it

was observed that, most of villages in wards where the study was conducted do not have dispensaries and they have already communicated that to the authorities, however the implementation has not materialized yet because of many factors one of them being directives from the central government which highly distorts the original plans of the LGAs (Challigha, 2008).

4.2 Challenges Hindering Citizens' Participation in the Budget Process

4.2.1 Knowledge on the Government Budget Process

The findings show that, the citizens' understanding of the budget process is very minimal. Council officials interviewed explained that, theoretically budget process starts at sub-village levels whereby citizens identify their key needs and prioritizes them. After that, the identified needs are sent to the ward level, and then the process goes further up to the district level. The Council Officer noted:

“Effective participation of citizens from the ground is still a challenge and is caused by limited understanding of the importance of citizen participation in the budget process” (Key Informant Interview with Council Official in Kibaha District Council, August 2017).

Ineffective participation in the budget process is also contributed by minimal turn up of citizens to the sub-village meetings. However, the district uses community development officers to sensitize citizens so that they participate in the process. The budget process as explained above starts at the sub-village level theoretically through meetings conducted at that level. Practically and through the analysis of context and interviews conducted, there is confusion of the legal quarterly meetings that are supposed to be conducted in each ward. To the council officials, these meetings were referred as the budget process meeting, however when citizens were asked about the meetings, they were aware of the meetings although most of the time when meetings are conducted, they do not necessarily discuss budgetary issues.

The confusion on the understanding of the content of the meeting between the citizens and lower level officials possess a threat towards effective participation of the citizens in the budget process. The study findings have also shown that, most of the lower level officials are not fully aware of the budget process procedures and this explains why meetings for planning and budgeting process are confused with those four legal meetings which are held on quarterly basis. One of the selected ward officers for this study, who has been in this position for more than six years said;

“Throughout my tenure, I have never seen a budget from the sub-village levels instead sub-village leaders only submit letters which have citizens needs or in other words a sub-village chairperson presents to the Ward Development Committee (WDC) the needs by just mentioning them” He further said *“Most*

citizens are not aware the budget process needs to start at their level and all plans should originate from them as a result needs are not identified systematically from sub-village level as required by the regulations. When a sub-village identifies a certain need, the WDC tells the villagers to bring that matter as early as possible so that it is budgeted for” (Key Informant Interview with a ward officer in Kibaha District Council, August 2017).

Most of the citizen participants were not aware of how and when the budget process is conducted. When participants were asked how they participate in the budget process they said they have never participated in that process. Since the major platform for them to engage is through sub-village meeting. When asked if sub-village leaders conduct budget meetings, they explained that, most of the times meetings are summoned when the government has a certain project to implement and it needs their support in terms of contributing financials/human resources. For example, in Kawawa ward during the FGD with selected women one participant said;

“There is no such a process of budgeting, when the meeting is summoned it’s simply to give ask us to contribute our human/financial support towards a certain project. For instance, in our ward we have never had a dispensary since the establishment of this ward, so villagers volunteered to make bricks but to date bricks are still there and the construction has stalled” (Focus Group Discussion with selected Women in Kawawa Ward, August 2017).

This has a big implication towards health service delivery and especially to women who are the most affected when health services are not provided in a proper way. Participation in the budget and in decision making helps to improve the trust between the citizens and the service providers, but looking on how the citizens in that ward were explaining their situation you would directly observe the extent to which they were disappointed by their village leaders. It could also affect the citizens’ morale towards volunteering in development activities since their leaders were not committed enough to address citizens’ needs. Further to this in the same ward, this lack of knowledge continued to be a challenge. For duty bearers took for granted the incapacity of the citizens, that is why when planning and budgeting process began, they did not involve citizens because they believe no one would question their decisions imposed on them.

These findings agreed with the theory guiding this study, for instance; looking at the social economic status and material possession of citizens who took part in the study, it showed they were a disadvantaged group as were denied important services such as education, consequently, it impacted their effective participation in decision making and budgeting. Not only but also the fact that they belonged to the ruled class, therefore, their power equally limited in influencing important decisions.

Also Shah (2007) argued that, nurturing meaningful and broad participation in developing countries is more difficult as governments are not ready to share openly their power of making decisions with the public. This limitation is coupled with other factors such as the limited capacity of other actors which is largely contributed by the low level of education.

It is also important to note that, the study conducted by Malanilo (2014) showed that, seventy four percent of citizens in his study did not know that they had right to participate in budgeting process at village level, this was also coupled by the limited knowledge of citizens in budgeting processes.

4.2.2 Citizen Engagement in Economic Activities

This was also seen as one of the hindrances towards effective participation of citizens in the budget process. Looking at the economic activities of Kibaha District, most people were engaged in business and agriculture activities. Hence, sometimes when village meetings were convened [*these meetings were not necessarily budgeting meetings*], the turn up was minimal; it was observed in Janga ward which is a ward close to Kibaha town. Informed further, most of youths did not attend such meetings as they regarded them as waste of time. They proceeded with attending economic activities which will earn them income. It was confirmed by one of the ward officers said;

“The biggest challenge in my ward is unemployment therefore to curb this most youths have engaged themselves in business and other informal economic activities so that they survive, so this reduces their participation in the budgeting process” (Key Informant Interview with one of the Ward Officers in Kibaha District Council, August 2017). In relation to the theory guiding the study, it subjected the ruled class to constant search for the means of survival rather than attending such meeting. As they did not see the importance of attending the sub-village meetings instead they use that time to engage themselves in different economic activities for livelihood.

4.2.3 Social Cultural Practices that Exclude Women

It was observed that, women and elders mostly attended the village meetings whenever convened. This was further explained that, men as heads of families were expected to take care of their families; therefore they were busy looking for income to support their families. However, the interesting thing to note, although women constituted majority of the members who attended the meetings, they were passive participants as most of the ideas and opinions during the meetings came from men. In this case, most of women’s needs were not adequately presented and taken forward for implementation. It reflected male chauvanism

culture practices which have shaped the character of women not to be outspoken before men. This practice has also influenced the education system in Kibaha District whereby most women were recorded either semi-illiterate or illiterate thereby unable to express themselves when they attend sub-village meetings.

During interviews with FGD, revealed that the lack of dispensary in Kawawa ward was not an issue to men, but women in the same ward expressed big concern associated with maternal and child care problems facing them. Whereas; men's priority was on improvement of road infrastructure as many of the roads were impassable during rainy season.

4.2.4 Poor Implementation of Government Plans

The poor implementation of the government plans, to a very large extent has impeded citizens' effective participation in the budget process. Although the budget process did not abide by the legal requirement and failure to address citizens' needs in the course of implementation by government office bearers; it significantly reduced the morale of citizen to participate in budget process and other government projects.

In Mlandizi ward (urban ward), citizens said they participated in the budget process; however, the implementation of the identified needs was poor. Respondents said;

“Citizens may plan but the response to their needs is very minimal and sometimes they condemn the village leader but in the real sense it is not his responsibility. We repeatedly identify our needs one year after another, but the implementation is minimal. For example, health service provision to elders is very challenging, although most of us have enrolled in Community Health Fund (CHF) system which require to us to get free medication, the implementation is very poor. When we present the cards, most of the time we are not attended on time and even when we are attended, we are told to buy medication from dispensaries outside the hospital. This scenario has made us to lose trust to our government since it does not implement its commitments” (Focus Group Discussion with Men in Mlandizi Ward, August 2017).

Citizen participation in the budget processes is important since it allows citizens to take part in making important political decisions which directly affect their lives. Ebdon (2002) points out that, Citizen Participation is one way of reducing the distrust level of citizens to their government, as it educates people about what the government intends to do so that they have an active role in decision making and not just passive users of government services. In this way, as indicated by the study findings, there was the need for the government to set mechanism to ensure effective implementation of the plans prepared by citizens.

By so doing, the citizens will trust their government; therefore, boost citizens' morale to participate in the budgeting process.

4.2.5 Leaders Monopoly of the Process

The findings also showed that, citizen participation in the budget process was a challenge because the duty bearers felt that, it was important to involve citizen in budget process, yet they had reservations; for they categorically said that, not everything should originate from citizens. There were important decisions that have to be made by the higher authorities; to quote one of the Council Officials:

“Sometimes it is hard to involve citizens in all decisions because reaching a consensus can take time and hence in such situations we make decision at the council level only that we ensure the results will benefit the citizens” (Key Informant Interview with a Council Official in Kibaha District Council, August 2017).

To wind up, this section has shown the extent the theory guiding the study has provided explanation to the findings basically on why leaders tended to make decision without involving citizens. It was partly so because leaders they belonged to the ruling class. Partly, the main goal of the ruling class is always to maintain the status quo, hence the systems in place would ensure that, the status quo was not under threat in any way.

5.0 CONCLUSIONS AND RECOMMENDATIONS

The overall findings from this study showed that, budget process in Kibaha District Council was not conducted as stated in the government procedures that, such practices ought to be initiated from the sub-village levels. Citizens interviewed in this study, explained they have never participated in the meetings which were solely set for budgeting purposes. This was also mentioned by one of the Ward Officials who said that in his office tenureship he had never witnessed a government budget emanating from the sub-villages.

Moreover, the findings showed that, citizens' participation in the budget process was still a challenge. Several factors contributed to it including lack of knowledge on the budget process, leaders' monopoly of the process, poor implementation of the plans by the government which demoralizes citizens' participation. Also, some economic factors contribute to poor participation such as limited resources by the government to effectively implement the O &OD process. This study provided the following recommendations for improvement. Measures should be taken by both NGOs and the government to educate the citizen and local government officials starting on the sub-village levels on the government budget process. The government should allocate more resources to the LGAs for effective implementation of its plans. The Kibaha District Office should device measure to ensure during its planning and budget the District

Planning office is represented in all the sub-villages to capture community opinions. The citizens need to continue taking part in the budgeting process despite the existing challenges. Lastly, the citizens need to collaborate with the civil societies working in Kibaha District to understand the government budgeting process.

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