

**PUBLIC EXPENDITURE TRACKING SURVEYS AND FINANCIAL
ACCOUNTABILITY AT GRASSROOTS IN TANZANIA: A CASE OF
TOANGOMA WARD IN TEMEKE MUNICIPAL COUNCIL AND VIKINDU
WARD IN MKURANGA DISTRICT COUNCIL**

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Abstract

Community voicing and financial accountability at the grassroots in Tanzania are engrossed in the social accountability tool called the Public Expenditure Tracking System. PETS enhances community voices through bottom-up accountability whereby individuals collectively follow up the money allocated to their communities through visiting notice boards to read financial statements and attending public meetings to influence the outcomes of financial management. Social accountability is engrossed in the voicing and participation capacities of the communities to demand for financial accountability at the grassroots. The symbiotic relationship between voicing and social accountability to demand for efficient financial accountability is embedded in the participatory theorem. A social survey was conducted among residents of Toangoma Ward in Temeke Municipality and Vikindu Ward in the Coast Region. The study employed mainly quantitative methods and data gathered was analysed using descriptive statistics to generate frequencies and percentages. It was found that voice is still relatively weak as a social accountability tool to promote effective financial accountability at the community service delivery facilities. It is thus recommended that robust efforts should be made to promote social accountability itself before resorting to the outcomes of it as in the case of financial accountability.

Keywords: Social accountability, financial management, voicing and communities.

1.0 Introduction

Social accountability refers to the effectiveness with which the governed can exercise influence over the governors (Hyden, 1992). Social accountability is concerned with the responsibility and responsiveness exercised by state authorities during the period in between political elections, as well as the ability of citizens to make claims and hold those who exercise power to account for their actions. Enhancing social accountability thus, requires a focus on changing the relationship between citizen and the state by establishing a social contract in which the state/government and citizens hold each other to account and engage in dialogue (Reinikka & Svenson, 2006).

Social accountability can be variously defined depending on whether emphasis is on technical mechanisms that allow citizens to hold the state accountable or on changing the political engagement and power relations. An example of the first emphasis is by McNeil (2010:1) who define social accountability as “the broad range of actions and mechanisms beyond voting that citizens can use to hold the state accountable, as well as actions on the part of government, civil society, media and other societal actors that promote or facilitate these efforts”. Such mechanisms are understood to include demand-driven initiatives supported by the state, civil society, citizens or a combination of the three. The rationale for social accountability associated with this emphasis is to increase development effectiveness (World Bank, 2004). An example of the second emphasis is given by Claasen *et al.* (2010:3) who see social accountability as being “about how citizens demand and enforce accountability from those in power”. This definition is largely

concerned with citizen-led forms of accountability and claimed political space in between elections. The development outcomes associated with this literature are quality of governance and empowerment (Sundet, 2004).

Using social accountability mechanisms, citizen may engage with powerful actors in either state institutions or private sector contracted by the state, across an array of platforms that are social rather than political, institutional or bureaucratic. As such, they aim going beyond formal democratic institutions of elections, the recall for representatives or internal government audits, though they may serve to trigger these political and institutional mechanisms (Claasen *et al.*, 2010; McNeil, 2010).

Citizens have an option of voicing in order to demand accountability for their money. Voicing is bestowed on established structures which if operated as aligned would promote checks and balances particularly the citizens participating and demanding accountability (Ddungu, 1998). Voicing requires one to be rightly informed. Such information would be disseminated through different mechanisms such as notice boards, radio, news papers, and websites/internet and public meetings. The use of these media would promote participation and improve the voicing of the communities to demand for financial accountability.

In Tanzania for example, the legal basis for citizen participation in planning and implementation of development activities is determined from various pieces of legislation. The National Constitution, Local Government (District) Authorities Act No.7 of 1982, Local Government (Urban Authorities) Act No.8 of 1982 and the Regional Administration Act of 1997 provide a legal basis for citizen participation. The legislations outline, among other things, the responsibility of LGAs to promote and ensure democratic participation and control of decision making by the people concerned through formulating, coordinating and supervising the implementation of all plans for economic, commercial, industrial and social development in its area of jurisdiction (Kabagire, 2006). Social accountability involves mobilising community members to monitor the way public funds are spent, and publicise the results in order to encourage greater accountability. Social accountability in this article embraces a technical mechanism for the citizens to hold the state accountable.

The study therefore, sought to examine the social accountability patterns through voicing and the availability of information for informed participation and voicing. Social accountability is ought to foster accountability from the supply side - that is the political leadership and bureaucrats (Sundet, 2007). One of the instruments in social accountability is voicing. Voicing requires a participative political culture through which people can demand for accountability and particularly financial accountability (Svensson, 2007). In Tanzania, the Decentralisation by Devolution (D by D) strategy aimed at increasing the interface between the citizens and their local government authorities and thus promoting social accountability (URT, 1998). The study sought to examine social accountability patterns through voicing and informed participation on demanding for financial accountability at the grassroots. The main objective of the study was to find out the role of social accountability under the Public Expenditure Tracking System (PETS) in promoting financial accountability at the grassroots institutions, that is 'street' and 'village' governments. The specific objectives included assessing the participation and information supply systems at the grassroots for enhancing voice in financial accountability and examining the power of community voicing to financial accountability at the grassroots. It was important to find out whether or not authorities at the grassroots (e.g. village to full council) revealed financial information to citizens for accountability motives; the way financial expenditure information was disseminated at the grassroots; and if citizens at the grassroots exercised their right of voicing to

demand financial information through participation in public meetings. The next section provides the theoretical framework and the literature review.

2.0 Theoretical framework and literature review

2.1 Theoretical framework

The study employed the Participation Theory (PT) to elucidate the relationship between PETS and financial accountability at the grassroots in Tanzania. The theory assumes citizens to be power wielders through a common course of action such as voicing in demanding financial accountability. It is a theory that attributes to a norm of power source to be the consent of the governed.

2.1.1 Participation Theory

Brett (2003) presents the role of PT in managing development projects and programmes in poor countries. He notes that participation has emerged in response to global demands for greater individual and social control over the activities of the state and private agencies. He adds that participation has emerged particularly to the manifest failure of traditional top-down management systems in less developed countries (LDCs). It has been pointed out that participation can succeed for specific kinds of projects and programmes in favourable circumstances, but is not suitable to some countries. It commonly fails in a context where local conditions make co-operative and collective action very difficult, or where it is manipulated by implementing agencies to justify their own actions or poor performance.

PT was found to be relevant because the study sought to test the assumptions proclaimed by the advocates of the theory that peoples' participation in social accountability leads to effective financial management. Community participation variables entail attending public meetings, protesting and following up public expenditure at the spending units or facilities, which would lead to improved financial accountability. The assumption is that state officials would always be on their toes as the communities press for financial reports. Hence, an informed voicing is regarded as key in enhancing financial accountability by PT. However, the weakness of this theory is the assumption that the participation environment in demanding for financial accountability would be smooth, information flow would be adequate, and citizens' capacity to demand and voice would be satisfactory. These variables notwithstanding, the theory is still informative to the study.

2.2 Literature review

Management of financial resources involves the identification, receipt and allocation of financial resources by using a mechanism that ensures that resources are not misused either on receipt, custody or disbursement/usage to achieve laid down objectives of the organisation (Braathen *et al.*, 2005). In order for the public sector to efficiently deliver public services and achieve its policy objectives, it is critical that public finances are managed well. While the efficient and effective use of public resources is a universal concern at all levels of government, the appropriate use of decentralised public resources at the local government level is a special point of contention. This is particularly true in Less Developed Countries (LDCs), where local financial management seems to be at a relative disadvantage compared to central public financial management systems (Mbogela, 2009) What Determines the Quality of Local Financial Management according to **Boex and Muga** (2009) is the shared accountability of power wielders and service users. Decentralization increases proximity of the public to demand for accountability from the supply

side of accountability. However, other conditions especially the civic competence of the populace.

The trend has generally proved difficult to establish a clear relationship between social accountability, expected participation, service delivery and governance outcomes at the lower tiers of governance in most countries (Manor, 2003). Over the past 20 years, a wide range of social accountability mechanisms have been tried. Such mechanisms include participatory budgeting, budget analysis, participatory monitoring of public expenditure and citizens' evaluation of public services. These have been tried in Brazil (where Porto Allegro was perhaps the most prominent), India and other countries in Asia and South America. However, the registered success has been limited. The debate is that while efforts are put in place to hold duty bearers accountable, the mismanagement of public finances accelerates almost entirely in all developing countries (Sundet, 2008).

The functioning of PETS is predestined on accountability and participation. The idea of voicing and building stronger, wider participation in governance has been, like good governance, a dominant component of global political and development forums (World Bank, 2009). Since 1999, when Tanzania adopted PETS, there have been mixed trends in financial accountability at the grassroots. Social accountability has to inculcate the culture of the people to monitor their money and how expenditure is done. Social accountability functions through voicing (Claasen *et al.* 2010). Literature suggests that voicing in PETS enhances financial accountability and is an important tool in financial management (Reinnika & Jacob, 2004). Voicing requires informed participation which has to be supported by governance structures. The avenues of direct participation in Tanzania are found at the grassroots level, namely, street and village assembly (Liviga, 2007). The study tallies with some studies in Uganda by Reinikka and Svensson (2002, 2003, 2006) which show that participation increases voice and promotes financial accountability at the spending unit. This is exemplified by the improved capitation grants in Uganda primary schools through PETS by communities. This study sought to find out if in Tanzania PETS enhances financial accountability at the grassroots. The information gap that the study sought to address was based on the relationship between voicing and financial accountability, as literature seems to suggest there is positive relationship between the two variables (Reinnika & Jacob, 2004). The following part of the article describes the methodology of the study.

3.0 Methodology

The study was exploratory research designed to investigate the role of voice in promoting effective financial management in local authorities in Tanzania. The strategy employed was a social survey. Questionnaires were used as the main tools for primary data collection. Data collected was analysed quantitatively using descriptive statistics. Meanwhile, the interviews involved street and village chairpersons. The total number of respondents was 200. Two informants were the chairpersons of street and village governments who were purposively selected because of their peculiar role in management of public finance at that level. Then 98 respondents were randomly sampled from Toangoma Ward in Goroka Street and likewise 98 respondents were sampled randomly from Vikindu Ward in Kiberewere Village. The study used questionnaires and interview methods to collect the primary data. Questionnaires employed were close-ended in order to guide the respondents' views. Meanwhile, the interviews intended to capture information which leaders retrieved from their personal experiences and practices. The rationale for opting for a multi-method data collection strategy in this study was to increase reliability and validity of the findings. The subsection that follows describes the analysis and presents the discussion of findings.

4.0 Analysis and discussion

4.1 Voice and financial accountability

Citizens have an option of voicing in order to demand accountability for their money. Voicing is bestowed on established structures which would promote checks and balances particularly the citizens participating and demanding accountability, if such structures were functional (Ddungu, 1998). Voicing requires one to be rightly informed, and such information would be disseminated through different channels such as notice boards, radio, news papers, websites/internet and public meetings.

It was therefore important to find out the extent to which citizens in the two wards felt they were competent to influence the governance system especially on financial management. The results are presented in Table 1.

Table 1: Voicing and financial accountability

		Do you consider your voice to have any influence in the financial management of your ward?				Total
		Yes	No	No, definitely	I have no opinion	
Ward Name	Toangoma	37(18.5%)	15(7.5%)	14(7%)	34(17%)	100
	Vikindu	32(16%)	13(6.5%)	25(12.5%)	30(15%)	100
Total		69(34.5%)	28(14%)	39(19.5%)	64(32%)	200

Evidence from the field shows that most of the people do not know if their views are usually considered by decision makers, or can have any influence in the two wards. The study has found out that the participatory local governance is not working adequately and does not include everybody in the communities. Sixty-four (32%) of the respondents were apathetic as they said they didn't have any opinion, while 39(19.5%) respondents said authorities never considered their views. Just over a quarter 28(14%) respondents were uncertain on whether they had the ability to influence governance. Sixty nine (34.5%) respondents out of 200 were certain that their views could influence financial governance. These particular respondents might include the local elites or benefiting individuals from the prevailing order.

When the responses were quantified along certainty and uncertainty of inclusiveness, the majority of respondents around 121(60.5) were in doubt if their voice could have influence on governance of their financial resources. The reason why people do not participate effectively in social accountability is because of the perception that they cannot make any impact. The interpretation of such feelings is that civic awareness is inadequate and the trend is perpetuated by leaders as they avoid pressure for accountability demands.

With regard to power distribution between citizens and their governance institutions, citizens' powers seem to be relatively low while the district councils have most powers, despite the D by D policy provisions that believe in transferring powers to communities. This is paradoxical where the policy provides for communities' power but the district officials retain those powers, which leads to information asymmetry to communities. This is deliberately done by the district and subsequent lower leaders because they know that there is inadequate demand for accountability from members of the community. The implication is that participation to foster accountability is an agenda of less importance to communities despite the provision of Article 103(2) of the LGA Act No.7 of 1982 which requires village leadership to hold village meetings once after every three months (URT, 2004).

The big question is not on the policy provisions but the political and bureaucratic will in the LGAs to cascade the powers to the communities; therefore as pointed out earlier, it is difficult to achieve financial accountability if the political and bureaucratic will to involve communities is missing or it is inadequate.

According to the findings, when responding on the question whether people in the two wards had attended any public meetings convened by street/village authority, 57% said they had never attended such meetings. Citizens seem to be in a passive political culture where they feel their involvement cannot change anything. Moreover, 21% of the population claimed to have attended such meetings once or twice while those who hadn't done so were 22%.

A study done by SIKIKA (2011) indicated that voicing in communities is affected by non-attendance in meetings convened by street or village governments. The current study opines that non-attendance in street/village meetings may be accelerated by different factors including citizens' despair or the feeling that their voice would not have any impact in the governance process, including effective financial management.

4.2 Following-up on financial allocation to schools

Monitoring allocation of money to different sectors also involves trying to find out how much has been disbursed from the district or municipal council to the education sector. The degree of such follow-up is presented in Table 2.

Table 2: Communities following-up budgetary allocations in public places

		Made follow-up or seen financial allocation to key sectors posted in a public place			Total
		Never	once or twice	a few times	
Ward Name	Toangoma	49(24.5%)	26(13%)	25(12.5%)	100(50%)
	Vikindu	60(30%)	22(11%)	18(9%)	100(50%)
Total		109(54.5%)	48(24%)	43(21.5%)	200(100%)

Responses show that 49(24.5%) people in Toangoma and 60(30%) people in Vikindu had never attempted any follow-up to find out the amount of funds allocated to key sectors in their communities. Furthermore, when one looks at the data from Toangoma Ward and Vikindu Ward one notes that in both wards, a great number of the respondents (109)(54.5%) have never bothered to make any follow-up for the public money allocated to their communities. This tallies with Liviga's (2007) findings, who established that local governments' poor performance had led to loss of legitimacy, thus citizens opted for the exit strategy. This strategy leads to limited participation and little voicing in search of accountability from duty bearers (Kabyemela, 2010).

Despite strong prospects of making good use of the LGA organs or structures, there is a perception that communities do not make full use of these organs. Kabagire's study (2006) indicates that the structural set up of LGAs in Tanzania is orderly but the key challenge is the limited capacity of the supply and demand side to utilise such organs. The current study found that village/street assembly meetings which are most critical to disseminating information to the village/street residents tend to be scuttled down by poor attendance. Hence, social accountability which requires voicing by the communities to demand for accountability does not sound as a strong factor in promoting effective financial management in LGAs.

4.3 Participation and information supply systems

Social accountability and therefore citizen participation is anchored in citizens having the right information at the right time. The channels of communication used by authorities at the grassroots and citizens to obtain information regarding financial management are assessed below.

Table 3: Medium of communication in communities

		Have you used the following instruments to access financial information of your street/village government, ward and council?						Total
		radio	news papers	internet	mobile phone	notice boards	public stories-hear say	
Ward Name	Toangoma	27(13.5%)	10(5%)	4(2%)	16(8%)	21(10.5%)	22(11%)	100(50%)
	Vikindu	20(10%)	14(7%)	3(1.5%)	16(8%)	27(13.5%)	24(12%)	100(50%)
Total		47(23.5%)	24(12%)	7(3.5%)	32(16)	48(24%)	46(33%)	200(100%)

The field data depicts that most citizens depend on hear-say to get information regarding financial matters in their communities. For instance 22(11%) respondents in Toangoma and 24(12%) in Vikindu depend on hear-say or word of mouth to receive information regarding public money. The reliance on unreliable information makes it difficult for citizens to demand financial accountability. This is dangerous as people may be misled particularly by petty local politicians who might wish to be elected or remain in power. It was noted that only 21(10.5%) and 27(13.5%) of the respondents in Toangoma and Vikindu respectively visited the notice boards for accessing the right information. The main reason for such a small number is that people find it inconvenient to visit notice boards which are allocated in public offices while their residences are far. The findings also tally with Mallya (2009) who concluded that residents at the grassroots are being starved of public information by various factors but most importantly the geographical environment of the communities themselves. Hence, communities develop inertia in following-up public money at the expense of walking long distances to ward, street or village government offices.

The study also found out that the authorities are striving towards promoting e-governance in both councils. However, evidence from the field data shows that only 4(2%) and 3(1.5) respondents from Toangoma and Vikindu respectively ever use internet. This means that what the councils are planning to do will make access to information by citizens more difficult than it is today after the e-information sharing system has been completed. This is also shown by World Bank data (2009) which indicated that only 11% of Tanzanians were internet users and only about 20 (40%) million used mobile phones in their daily life. In the same vein, when the street chairperson was asked if they ever used internet to get information from the districts, he admitted that they had never dreamt of doing this as they did not have computers or laptops. The chairperson's office did not have electricity. If the move towards the e-governance is accelerated citizens' ability to monitor their money will be eroded more and the rejuvenation mechanism would take a long time.

The use of radio seems to be very high in both communities and hopefully this would now be a good channel for sharing useful information with the citizens. The use of radio in Toangoma was about 27(13.5%) while in Vikindu it was around 20(10%). This shows that if the authorities want to get connected to the people, they should think of using radio stations along with notice boards rather than using the internet and newspapers. This will be in the spirit of the D by D Policy of 1998. The policy framework stipulates that duty bearers should ensure that financial expenditure information reaches the communities timely (URT, 1998). Hence, since citizens are not receiving information as required, to enable them enforce accountability, social accountability through

voicing will remain a limited tool in influencing financial accountability. The next section covers the conclusions and recommendations.

5.0 Conclusions and recommendations

The study has examined the role of voicing and effective financial management in the LGAs. It has established that voicing is inadequate as a strategy of demanding accountability as community residents in Vikindu and Toangoma Wards feel they are incompetent to influence governance structures. The study has also found that community residents do not participate adequately in public meetings, although such meetings could be one of the sources of information on financial matters. Meanwhile, the LGAs use of notice boards as a main information dissemination system is inconvenient since these are located inconveniently far away from where most people reside. As cautioned earlier, voicing as a social accountability strategy then becomes a limited tool for promoting effective financial management in LGAs.

It is recommended that local government authorities should enhance financial information sharing systems through the use of radio broadcasts and notice boards in order to enable residents to access the information, to avoid information asymmetry by duty bearers. This invariably would attract people to participate and voice up in demand for financial accountability.

The voicing should be enhanced through civic education in which community empowerment could make people feel the need to monitor and keep the authorities work efficiently and become more accountable regarding public money. Thus, empowerment of communities is paramount towards ensuring that they demand accountability of the duty bearers towards effective financial management.

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