AN ANALYSIS OF THE PARTICIPATION OF CITIZENS IN BUDGETING PROCESS IN LOCAL GOVERNMENT IN TANZANIA: THE CASE OF NGARA DISTRICT COUNCIL
AN ANALYSIS OF THE PARTICIPATION OF CITIZENS IN BUDGETING PROCESS IN LOCAL GOVERNMENT IN TANZANIA: THE CASE OF NGARA DISTRICT COUNCIL

By
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A Dissertation Submitted to the Department of Administrative Studies (DAS) DCC for Partial Fulfilment of the Requirements of the Award of the Masters Degree of Public Administration (MPA) of Mzumbe University.
CERTIFICATION

We, undersigned certify that we have read and hereby recommend for acceptance by Mzumbe University, a dissertation titled An Analysis of the Participation of Citizens in Budgeting Process in Local Government in Tanzania; The Case of Ngara District Council in partial fulfilment for the award of the Masters of Public Administration of Mzumbe University.

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DECLARATION AND COPYRIGHT

I, Malanilo John Simon, declare that this dissertation is my own original work and that it has not been presented and will not be presented to any other University for a similar or any other degree award.

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DEDICATION

This research paper is dedicated to my lovely family namely Nabushahu, Daniel, Nikolaj, Juliana Mbowe, Dioniz Bihege and Vestina Petero. All these gave me a support from the time I started the college to the end of two years; working day and night to assist me in ensuring that I successfully finish the course. May the Almighty God bless them all for their time, support and prayers.
List Abbreviation

D by D  Decentralization by Devolution
DED  District Executive Director
DPGWG  Development Partners Group Working Group
FCS  The Foundation for Civil Society
LG  Local Government
LGA  Local Government Authority
LGRP  Local Government Reform Program
MTEF  Medium-term Expenditure Framework
MSD  Medical Stores Department
NACP  National AIDS Tanzania Program
NSEGPR  The National strategy for Economic growth and Poverty reduction
O&OD  Opportunities and Obstacles to Development
OBI  Open Budget Index
PMO-RALG  Prime Minister’s Regional Administration and Local Government
RCHS  Reproductive and Child Health Section
REPOA  Research for Poverty Alleviation
RPFB  Rolling Plan and Forward Budget
TDV 2025  Tanzania Development Vision 2025
TFDA  Tanzania Food and Drug Authority
TFNC  Tanzania Food and Nutrition Centre
TUKI  Committee for conducting budgeting process at village level
(Timu ya Uhamasishaji ngazi ya Kijiji )
UNDP  United Nations Development Program
URT  United Republic of Tanzania
USA  United States of America
VEO  Village Executive Officer
WDC  Ward Development Committee
WEO  Ward Executive Officer
ABSTRACT
This research analysed the participation of citizens in budgeting process in local government in Tanzania a case of Ngara District Council in Kagera region. It was conducted in Ngara to a total of 145 respondents where 103 were ordinary citizens, and 42 were government officials namely 3 representatives of planning department, 2 representatives from the community development department, 7 ward Executive officers, 14 village executive officers and 16 village chairpersons.

The findings from this research indicated that 92% of all respondents do not know how the budget process of the village as well as local government is prepared and 86% have never participated in budget formulation at village level. The findings indicate that there is a diversion from the process proposed by the guiding documents including the guidelines from the ministry of finance and the actual process done by the local government officials which exclude direct citizens’ participation in the budgeting process for local government in Tanzania.

The research have determined factors that hinder citizens’ participation in budgetary process that include formation of TUKI committee made by people between 4 to 6 have confiscated citizens constitutional rights to participate directly in the budget formulation at village level. Another reason is the limited resources that in the local government which makes it difficult to pay allowance for the days facilitators are in the process of formulating the budget for the village.

The research has made recommendations for improving citizens’ participation at village level where citizens can have direct participation in the budget. The recommendations are focusing government, non state actors who can undertake some interventions that can improve citizens’ participation in budgeting process. The research concludes by suggesting further areas where study on citizens’ participation in budgeting process can be conducted.
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CHAPTER ONE
INTRODUCTION AND BACKGROUND INFORMATION

1.1 Background to the Research
Citizens’ participation in the governance processes is globally encouraged in most of
democratic countries. The participation of citizens in the budgeting process has been
underscored as an important aspect in development (Berner, 2001). Citizens’
participation started long time in other countries such as New York Municipal research
Bureau, USA in 1900 (Ibid) where citizens participated in resource allocation. When
citizens and their non-traditional political organizations participate directly in budgeting
decisions, they assume ownership of the national budget knowing that their concerns
have been taken into account (FCS, 2008).

Participation is a word that has become very common following the failure of top-down
centralized development policies in past years. The major failures of the ideologies
involve a planner core, centre outwards and top-down view of rural development.
Chambers (1989) argued that, the 1970/1980 ideologies started with ecumenists not with
people, with macro not the micro with the view from the office not from the field, and in
effect their ideas tend to be uniform, standard and universal.

Thus, although beneficiary participation of occupies a prominent place in development,
Attempts to achieve high level of participation has received much less record. As it has
been urged by Gow and Vansant (1983), development could not be realized unless
citizens participated in the politics of their countries, and for participation to succeed;
redistribution power must be accompanied by simultaneous building of local capacities.
All in all, citizens participation does not happen automatically, in first place, target
population must be motivated, persuaded and reminded about their potential to help
themselves, accountable and holding others accountable.
In Tanzania, Since Local Government (LG) was restarted in 1980; the government went
in different programs of reforming the local government known as the Local
Government Reform Program (LGRP) which was done in phases (URT 2009). LGRP achieved, among other things that awareness of local government reform has increased, that local authorities have increased capacities and that people’s participation in local development has increased.

Mukandala, (2004) noted that; the purpose of the local government is to transfer authority to the people. Local Government Authorities (LGAs) shall have the right of decentralization and power to participate and involve people in the planning and implementation of development programs within their respective areas throughout the country. LGAs have the responsibility for social development and public services provision in their jurisdiction. They play role in the facilitation and maintenance of law and order and deal with issues of national importance such as education, health, water, roads and agriculture. Local governments constitute a unitary governance system all over the country based not only on elected councils and committees but also on professional administration (URT, 1998).

Despite these efforts to decentralize, little is known about the effective participation of citizens in the budgeting for local government. Ordinary people are not fully participating in various plans and programs which are taking place in their areas because in practice as central government still appears to approve most of the important deliberations of Local government in Tanzania (Challigha, 2008).

Tanzania’s score on the Open Budget Index shows that the government provides the public with minimal information on the central government’s budget and financial activities during the course of the financial year. This makes it difficult for citizens participate in the budgeting process as well as holding the government accountable for its management of the public’s funds (Open Budget Index, 2008)

It is also difficult to assess budget performance in Tanzania once the budget year is over. A year-end report is not published, preventing comparisons between what was budgeted and what was actually spent and collected (Ibid). However, Tanzania does make its audit report public in a timely fashion, though it does not provide much information on
whether the audit report’s recommendations are successfully implemented. Access to the highly detailed budget information needed to understand the government’s progress in undertaking a specific project or activity remains limited. Access to budget information is significantly a challenge as it scores 48% on the open budget index. The documents such budget guidelines and enacted budget are very difficult to follow, produced in English only and few copies are printed to minimize circulation (Hakielimu, 2006).

The government of Tanzania recognises the importance of citizens participation as it has specifically placed some words that are catching in the document of Decentralization by Devolution “citizens at all levels will cost-effectively participate and demand transparency and accountability for allocation and use of public resources, and in planning and delivery of public services, socioeconomic development and poverty reduction.” (URT, 2009). Hence enhancing participation of citizens in the budgeting process will enhance accountability of the government to its citizens.

1.2 Statement of the Problem
The budget has traditionally been considered the exclusive domain of the technocrats, economists and accountants (Policy Forum, 2009). Basically, the budget is about the citizen’s money. Unfortunately, the process of deciding how to spend the money and controlling that it goes where it is supposed to go is very difficult for general public to access. Much of the relevant information is not provided to the public, and much of the information that is available is extremely difficult to understand. Therefore most of the citizens do not have the opportunity to engage with the budget process. Furthermore, many official processes of budget process such as the preparations of annual government priorities, release of budget guidelines and ceilings by the Ministry of Finance, dates and deadlines for budget preparations, the requirement of citizens participation are closed to the general public (Ibid).

While many countries are advocating the importance of engaging citizens to participate in budget process, few have strictly adhered to this. In Tanzania, although policy and
guiding documents such as Constitution of the United Republic of Tanzania 1977, Decentralization by Devolution (D by D), The National strategy for Economic growth and Poverty reduction (NSEGPR) known as MKUKUTA and the Tanzania Development Vision 2025 (TDV 2025) all insist on the engagement of citizens to participate but it has remained very weak at all levels (Hakielimu, 2006).

The guiding documents for budget process are published in English language only and are produced in few copies, something that present a challenge for citizens’ participation (Ibid). The difficulties of accessing budget guidelines present a challenge to both citizens and local leaders who would facilitate the budgeting process for citizens to contribute the ideas of what they see as a priority for the government to address.

In some districts in Tanzania, bottom–up planning that engaged citizens was ad-hock while in some other districts actual planning was being done by the council management teams hence minimum or no citizens’ participation at all (Policy Forum 2009).

“Policy making is top down and dominated by donors, investors and bureaucrats in that order” was the conclusion by Mukandala (DPGWG 2005), when he reiterated the importance to support state and popular institutions which perform oversight functions. Despite the progress in the transition process, he identified weaknesses in raising the popular voice in the public arena although there is a growing openness and less shyness to voice demands by the people. To this end, no research has been done to properly analyze factors that limit the participation of citizens in budgeting process in local government in Tanzania.

1.3 Research Objectives

1.3.1 Main Objective
The main purpose of this research was to analyse factors that limit the participation of citizens in budgeting process in local government in Tanzania.

1.3.2 Specific objectives
1. To analyze the preparation of the budgetary process in local government in Tanzania.
2. To analyze the extent to which there is an effective participation of citizens in budgetary process.
3. To determine factors that hinder citizens participation in budgetary process
4. To suggest ways of improving citizens participation from district level to the lowest level (kitongoji) sub-village level

1.4 Research Questions
1. How is the local government budget prepared in Tanzania?
2. Is there an effective participation of citizens in the preparations of local government budget?
3. What are factors that hinder citizens’ participation in local government budgetary process in Tanzania?
4. What can be done to improve citizens’ participation in local government budgetary process?

1.5 Significance of the Study
The study will contribute to the knowledge in the field of public administration given that citizens’ participation is important in ensuring that citizens’ priorities are included in the planning and budgets.

To Ngara district council, findings will be used by responsible authorities who will come to know the level of citizens’ participation of citizens in local government authorities in Tanzania. Should there be factors that affect citizens’ participation, district officials may avoid them to increase citizens’ participation in the budget process. In so doing the local government will win citizens confidence because their issues will have been taken on board and citizens participation in the implementation of programs will be high because of ownership resulting from their fully involvement.

This research study is also partial fulfillment of the requirements for the award of the degree of (MPA) master of public administration at Mzumbe University.
CHAPTER TWO
LITERATURE REVIEW

2.1 Introduction
This chapter the researcher is going to use various scholars and author’s work related to this study and in the course identify and the gap of which this study will focus on.

The constitution of the United Republic of Tanzania is very clear about citizens’ participation (URT, 1997). In Article 12 section 1 and 2 states that every citizen of the united republic is entitled to take part in matters pertaining to the governance of the country, either directly or through representatives freely elected by the people, in conformity with the procedures laid down by, or in accordance with the law. Every citizen has the right and the freedom to participate fully in the process leading to the decision on matters affecting him, his well-being or the nation.

There are citizen’s complains about the national annual budget soon it has been presented by the government. There are many mixed feelings from different individuals about the shortcomings of the budget blaming how the government has failed to prepare a fair budget and majority of the complaints being how the budget has not considered the poor. Although complaints cannot be fully eliminated, but they can be trimmed down if the government forms a habit of constantly taking note of these complaints and considering them. Some of these complain emerge because of significantly reduced involvement of citizens in the planning and budgeting processes; that is participatory budgeting (FCS, 2008). Participatory budgeting might make government spending and revenue generation more pro-poor because citizens might contribute their ideas towards the directions in which the budget should focus and priority sectors to be addressed.

Local governments legally exist. In relation to the Local Government in the mainland the main legislative texts governing include Government (Urban Authorities) Act 1982; Local Government Finance Act 1982; Urban Authorities (Rating) Act 1983; Regional
Administration Act 1997 and the Local Government Laws (Miscellaneous Amendments) Act 1999. All these legislative were put in place to legalize the functionality of local government (UN-Habitat, 2002).

The structure proposed by the decentralization by devolution is as proposed below in figure 2.1 Below the ward are the village governments and the village meeting.

Figure 2.1 Local Government meeting’s structure

Ministry of Regional Administration and Local Government in the Prime Minister’s Office (PMO-RALG); the central government body incharge of overseeing operations in LGA

Line ministries (Ministry of health and social welfare, ministry of water and irrigation, ministry of education etc who set sector specific policies)

Regional Secretariate; headed by Regional Administrative Secretary

Local Government Level headed by the District Executive Director or municipal director, receive technical inputs from the District management Team

Ward level: Ward Development Committee (WDC) and village level meetings

Source: Author (2014)
Most of literatures suggest that, there has been substantial development in the process of decision making through attempts to include citizens’ in planning process. Participation provides citizens with opportunities to take part in government decision making or planning process. The argument on participation seem to focus on the relationship between three key concepts in community namely; taking part, influence and power (Desai and Potter, 2008)

2.2 Theoretical Literature Review
Decentralization as per Jütting (2004) is defined as “…. a transfer of public functions from higher tiers to lower tiers of governance. It can be administrative, fiscal, political or a mixture of these.”
Effective participation is the process through which stakeholder’s influence and share control over priority setting, policymaking and recourse allocation (Wilcox, 2003).

A budget is a plan or contract for how the government will collect and spend the people’s money. It explains how money will be collected from the public and allocated to different levels and components of government, according to different priorities Policy Forum (2009).

Policy Forum (2009) Tanzania is divided into districts that are lead by District Executive. Under the government decentralization by devolution known as D by D, these local governments are playing an increasingly important role, particularly in the delivery of social services, including primary education, health services, rural water supply, agriculture and local roads.

(URT, 2006) The head of the paid staff in the district for local government authority is the District Executive Director (DED) in the district authorities and the Town/Municipal/City Director in the urban authorities. Typically, below the Director
there are a number of Heads of Department. The Departments are many and may include the following: personnel and administration; planning and finance; engineering or works; education and culture; trade and economic affairs; urban planning; health and social welfare; cooperative, agriculture and livestock development; and community development. City council directors are appointed by the president, while directors of town, municipal and district councils are appointed by the Minister. The Minister also appoints the heads of departments after a recruitment process.

Although the local government has been assigned some roles such as Formulation, coordination and supervision of the implementation of all plans for economic, industrial and social development in their areas of jurisdiction, monitoring and controlling the performance of duties and functions of the council and its staff, ensuring the collection and proper utilization of the revenues of the council, making and enforcing bylaws applicable throughout their areas of jurisdiction, and considering and improving bylaws made by village councils within their areas of jurisdiction it seems that most services and infrastructure are still being provided by the central government or its executive agencies (Ibid).

Also, most of the funding still comes from the central government or donors. Here, a good example is the managing of roads. The road sector has always been in the realm of the central government. The current policy to let the Local Government Authorities manage the public roads is being funded through the road fund collected by the central government. Some 30% of the Road Fund Collection is allocated to Local Authorities for the maintenance of district roads. The financial resources going to the health sector come from the central government grants and resources generated by the local authorities themselves (Ibid).

Alkadry (2003) and Hummel (1994), aim to build a general theory and treat all bureaucratic administrators as the same regardless of the levels of government. We can
call their theory the “bureaucratic indifference” model. According to this model, local
government managers’ personality and behaviors are shaped by their professional
experience in a way that their tendency toward citizen participation in the budget process
is constrained by their inability and their unwillingness to involve citizens. A French
political philosopher, Alexis de Tocqueville (1805-1859), provided early examples of
the theory that individual citizen participation is essential to the survival of a democracy,
and that democracy is undermined when citizens are unable to influence government
actions (Hwang, 2008). Tanzania being a democratic country, individual citizen’s
participation has a high impact to the development and democracy.

Involving citizens in the governance process is rooted in the Jeffersonian tradition of
American politics. Jefferson Advocated locally based, bottom-up government that is
responsive to citizens, and he viewed citizen apathy as dangerous to civic health (Berner,
2001). When the government involves citizens, is trying to achieve two goals: first is to
inform the public about the government decisions; secondly to involve the public in
government decision making. Many government officials stop at the first goal, using
citizen involvement primarily as a way to create awareness to the public.

Citizen participation in public budgeting processes has been widely advocated by both theorists and practitioners of public administration. Yet there is less agreement on when the public should be brought into the process and how the timing of citizen inclusion affects the outcomes of public agencies. Using survey data about citizen involvement practices utilized by the state departments of transportation across the country, the authors construct citizen input indices for different stages of the budget process and examine the impact of participation on the overall organizational effectiveness. The study results show that citizen participation in the budget process has greatest positive effect on organizational performance at both the early and ending stages of the budget process, namely, the stages of information sharing and program assessment (Guo, 2012).
Giving citizens equal participation in a representative democracy it provides opportunities to shape the public interest. This enables co-ordination of political, administrative and civic interests for the achievement of policy coherence, social justice, equity and sustainable development (Guthrie, 2003).

The well-known “Decentralization Theorem” (Oates, 1972) establishes the superiority of decentralized public provision over the centralized case, which is not so sensitive to the diversity of expenditure needs among territories. We test this hypothesis using a unique Spanish database that provides information on road and educational infrastructure investment and capital stocks by region both before and after the decentralization of such responsibilities (Albert and Alejandro 2005).

Decentralization policies are part of vigorous initiatives to support rural development. In its most basic definition, decentralization is the transfer of part of the powers of the central government to regional or local authorities. Centralization is in response to the need for national unity, whereas decentralization is in response to demands for diversity. There seems to be a consensus since 1980s that too much centralization or absolute local autonomy are both harmful and that it is necessary to put in place a better system of collaboration between the national, regional and local centers of decision-making (Walter and Zürcher, 2007).

The interest in this type decentralization is that it comes from the recognition that less centralized decision-making would make national public institutions more effective, and that it would make local governments and civil society more competent in the management of their own affairs. Decentralization has kept its promise as far as the strengthening of democracy at the national level is concerned, as well as the central government's commitment in favor of rural development (Albert and Alejandro 2005). It has thus contributed toward moving away from the bias toward urban areas in matters of development; to better management of the coordination of integrated rural development.
projects, and ensuring their sustainability. Decentralization has also reduced poverty which results from regional disparities, in paying more attention to the attendant socio-economic factors, in facilitating the gradual increase in development efforts, and the promotion of cooperation between the government and NGOs, while increasing transparency, accountability, and the response capacity of institutions (Walter and Zürcher, 2007).

Under decentralization local levels ceases to be the point of implementation of development policies decided by external actors, to become the place where local actors themselves determine the direction of their development, and implement them. Also, public policy decision-makers accept the necessity of citizen participation in order to make government action more effective and sustainable (GIZ, 2010).

Devolution involves participation, and participation in turn leads to the search for new forms of association or partnerships between local actors. Partnership is the most recent trend in decentralization, which has started to establish itself as the new deal in rural and local development. This approach recognizes that besides public institutions and their new functions, other local actors (professional or representative organizations, private sector, or other NGOs) should be included in decision-making processes and accountability (URT, 2009).

Overall decentralization based on devolution, participation, and partnership, appears today to be the major challenge for governments seeking to specialize different levels of government in the accomplishment of specific tasks. Governmental and spatial specialization implicit in the new decentralization tasks, would on the one hand, make the local levels of government proximity and solidarity jurisdictions, and on the other, make intermediate levels such as regions turn toward the future through their activities in economic development, country planning, and sustainable development of natural resources (ibid). Therefore the participation of citizens in budgeting process is one part of participation resulting from decentralization.
Therefore participation has become one of the major challenges in decision making process especially at local government and structures below. Participation is very important as it is a mechanism for guiding rights and interests of different groups of people and allocation of resources on the priorities from the citizens.

UNDP (2013) in the Human Development Report highlights that unless people participates meaningfully in the events and processes that shape their lives, national human development paths will be neither desirable nor sustainable. Equitable and sustainable human development requires systems of public discourse that encourage citizens to participate in the political process by expressing their views and voicing their concerns. People should be able to influence policymaking and results; exclusion from this process limits people’s ability to communicate their concerns and needs and can perpetuate injustices.

Autocratic regimes impose restrictions that directly counter human development by restraining essential freedoms. But even in democracies, poor people and poor groups often have limited access to information, voice or public participation. Democracies can also extend accountability from what is often a narrow constituency of elites to all citizens, particularly those who have been underrepresented in public discourse (ibid).

This study on citizens participation in budget formulation in local government authorities focuses on local government level which is characterized by; maintenance of law, order and good governance, promotion of economic and social welfare of the people within their area of jurisdiction and ensure effective and equitable delivery of quality services to the people in the area of jurisdiction, formulation, coordination and supervision of implementation of all plans for economic, industrial and social development in their areas, making by-laws applicable in their area as well as improving the by-laws made by village councils Salum (2010).
The local government system in Tanzania has had a long and chequered history. The early forms of local self-government were based on chiefdoms and sub-chiefdoms, and following colonisation, the British local government model was adopted. In the post-colonial era the local government system, starved of resources, was unable to deliver adequate services to the people. In 1972 local governments were abolished in favour of a more centralized system of government. Local Government in Tanzania was facing problems which sometimes marked its failure and hence abolished in 1972 and replaced by a direct central government rule. Central government and line ministries were put in charge of the administration of basic government services at the local level, including primary education and health care. However, the delivery of public services actually deteriorated under this system of deconcentration, and local governments were re-introduced by the Local Government Acts of 1982 (URT 2005). This reintroduction of local government was a way to return power to the citizens to involve them in decision making.

2.3 Empirical Literature Review
(Kettering Foundation, 1989) indicated that public administrators want relationships with citizens but found that they create delays and increase red tape. In turn, citizens felt that when their input was sought, it was rarely used to make administrative decisions. Some citizens felt that their concerns would be heard only if they organized into angry activist groups. Citizens will help define community goals, develop agendas, develop strategic initiatives, participate in and review implementation procedures, actively participate in the measurement of progress, and in assessing impacts of programs. Gibson, D., Lacy, P., and Dougherty M. (2005);

The local government reform process in Tanzania aims to ensure that citizens at the grassroots level are involved in the planning and implementation of development programs in their local areas. Through participatory planning and budgeting, the reforms envisage that development programs will be relevant to local needs and engender a sense
of ownership to facilitate implementation. Propelled by the decentralization of responsibility and financial resources for delivering public services from central government to local government authorities (LGAs), the Opportunities and Obstacles to Development (O&OD) planning approach was initiated in 2002. This methodology was expected to promote transparency and accountability in community development through the introduction of participatory processes to identify and prioritize community needs (REPOA 2010).

Opportunities and Obstacles to Development (O and OD) is used for the production of village plans in the district planning cycle. The institutional forms through which participation occurs are oriented towards the production of a range of knowledge products legitimated through the performance of consensus among citizens. The results from these meetings include reports of community situations, action plans and assessments, which set out checklists of priority problems and interventions within a simplified matrix of cause and effect (Bowker and Star, 1999: 326).

New modalities for popular participation in the preparation of development plans in rural communities are significant not because they enable the involvement of more people in democratic processes, but because they may give political direction (Amin, 2005).

According to REPOA, the Rolling Plan and Forward Budget (RPFB) or Medium-Term Expenditure Framework (MTEF) works from the national level to LGA and there is a gap from the district level to reach the community in order for them to full get involved. The only way to involve the citizens is by fully utilizing D and OD as depicted by the figure-below

Rahma (2012) Citizen Participation in government budgeting processes is a topic that has received attention for many decades. Despite prescriptive exhortations to cities,
research in this area has significant limitations. Most of the guiding documents in Tanzania have indicated the importance of citizens participation in budget processes but no vivid research have been conducted to uncover to whether citizens are effectively participating or not.

While citizens welcome spending that provides them with visible and immediate benefits, many seem blind to the need for essential public goods and resist paying for them. Many public officials, academic researchers, civil society organizations and government experts view public engagement as one solution to the absence of popular support for responsible fiscal policies.

Public engagement in civic affairs is both “means” and “ends” of well-functioning democratic government. It is a necessary element of efforts to improve official accountability: it results when citizens feel connected to their government. An engaged public demands that government be efficient, responsive, transparent and accountable. Government, in turn, becomes more open to the public’s input and participation. Thus, public engagement creates mutual benefits: citizens become better educated about public policies and government activities; and by tapping into the experience and expertise of their constituents, officials can build more effective and responsive government.

The budget process is a cyclical process that is ongoing throughout the year (Policy Forum and Haki Elimu, 2009). It is comprised of stages which feed into one another in a circular process. The various phases of the budget process sometimes overlap. At any given point in the year, there may be multiple phases of the budget process occurring. For example, while the coming year’s budget is being prepared, the current year’s budget is being executed, and the previous year’s budget is being scrutinized.
Figure 2.2 Key Stages of the National Budget Process

1. **Budget Formulation**  
   *(September - March)*  
   - Formulation of budget policy and resource projections  
   - Issuance of Planning and Budget Guidelines  
   - District Level budgeting, approval and submission to PMO-RALG  
   - Estimating revenues and expenditure  
   - Scrutiny of estimates by Parliamentary sub-committees and Inter-Ministerial Technical Committee

2. **Debating and Approval**  
   *(April - June)*  
   - Tabling in Legislature  
   - Budget speeches presented  
   - Debate in full Parliament  
   - Budget voted into law

3. **Budget Execution**  
   *(July - June)*  
   - MDAs prepare action plans (work plans)  
   - Budget is executed by cash budget system  
   - Central government releases money to districts quarterly  
   - Services delivered

4. **Oversight and Control**  
   *(Ongoing)*  
   - Within-year monitoring  
   - External audit conducted by Controller and Auditor General (CAG)  
   - Audit reports tabled in Parliament and follow-up action taken


There are various levels in the budget formulation and various organs of the government participate (HDT, 2013)
Figure 2.3 The role of government levels in developing the budget from Local Government to national level
The opportunity for citizen’s participation happens at the lowest part through village meetings which through O&OD identifies community needs prioritizes and re compiled at ward level by Ward Development Committee. (HDT, 2013)

So far, the literature provides much about how scholars and practitioners have appreciated the importance of citizens’ participation. Some organizations such as HakiElimu have indicated that citizens are rarely or not involved in the budgeting process that is problems identification, prioritization, Obstacles and Opportunities Development (O&OD). For this reason, this study will focus making an in-depth assessment of the citizens’ participation in local government so that the findings are used to improve the situation in the country.

2.3 Definition of Key Terms
In this study the key terms are budgeting and participation. Budgeting in the context of this study refer to the process identifying community problems that need to be addressed, set priorities and estimates amount of funds needed to address the problems. Participation is defined as the process by which individuals or groups to become part of the process indecision making on matters that affect his/her life.

2.4 Conceptual Framework
Independent variable is citizens’ participation while dependent variable is the budgeting process. When citizens participate in the process of budgeting, it’s when the process becomes effective; the budget will contain what the citizen’s want. In the drawing it can be expressed as per figure 2.5 below.
Figure 2.4 above shows that in a country like Tanzania, effective budgeting process depends on the citizen’s participation. The figure also illustrates that for Citizens to achieve effective budgeting process, there is a need for other moderating variables such as public finance Act, Citizens technical competence, legal framework and budget guideline. However, while effective budgeting process is a desirable output, there are other intervening variables such as political pressure and nature of government dominance which sometimes constrain Citizens from participating in budgeting process in the country. Finally, the figure also provides the reader with the desired outcomes for achieving effective budgeting process.
CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction
Any research has this chapter which provides for guidance of how the research will be conducted. This chapter describes the research design, area of study, population of the study, sample and sampling technique, data collection methods and data analysis techniques.

The study employed descriptive design which is mainly used when the main purpose of the study is to portray an accurate profile of the communities, person, events or objects. Descriptive type of research methods involves interpretation, analysis, contrast, classification, and integration of findings (Chambua, 1997). The study applied both qualitative and quantitative techniques methods in data collection because there is some information which needs description and others need oral evidence from the respondents.

3.2 Research Design
Research design is a detailed plan for the collection, measurement and analysis of data; it also attempts to foresee the constraints to be faced when conducting research. Research design purpose is to ensure that the evidence obtained enables to effectively address the research problem as definitely as possible (Adam and Kamuzora, 2008).

The research was a case study for employees in Ngara district council, elected leaders such as village chairpersons, ward and village leaders and ordinary citizens. Case study research design enabled the researcher to focus on a single individual, group, community, event, policy area or institution, and study it in depth. The case study approach can be used for both quantitative and qualitative data collection.

3.3 Area of Study
Given the nature of the study, and the respondents spread in the whole district, the study
took place in Ngara district, Kagera region. Ngara District is one of the eight Districts of Kagera Region found in the very West of mainland Tanzania. In the North, the district shares boundaries with Rwanda and in the South West it shares boundaries with Burundi. In the North East it borders with Karagwe District and in the East it borders with Biharamulo District council. The distance from Ngara to Dar es Salaam is 1,600 Km and to the regional headquarters (Bukoba) is 350 Km. Tarmac roads connect Ngara to Kigali (Rwanda), Bujumbura (Burundi) and Isaka (Kahama District).

Ngara district council is found between Longitude 30° 15′ E and 31° 15′ E Latitude 20° 10′ and 3° 0′ S, its altitude ranging from 1200 to 1800 above sea level. The major landscapes comprise hills, ridges and scarps, dissected pen plains, plateaus, swamps, flood plains, river terraces and minor valleys.

According to 2012 census Ngara had 63,293 households with population of 320,056 people in which male ware 152,443 and female were 167,613. Women comprised 53% of the District population and male comprised 47% of the District population with annual growth rate of 2.7% with this growth rate population in the year 2014 is estimated to be 337,571.
The map of Ngara District Council.
3.4 Population of the Study

Unit of enquiry or population in this study was the District Executive Director of Ngara, staff in the planning department, Ward Executive Officers, Village Executive Officers, village chairpersons and ordinary citizens. The total population of this study was all citizens of Ngara district council including government officers and elected leaders.

3.5 Sample and Sampling Technique

Since the unit of inquiry in this study was the District Executive Director of Ngara, staff in the planning department, Ward Executive Officers, Village Executive Officers, village chairpersons and ordinary citizens, the sample to participate in this study was guided by stratified sampling that is superior to random sampling to reduce sampling error. The sample size is as narrated below:-

Table 3.1 Research Sample Size

<table>
<thead>
<tr>
<th>Description of the respondent</th>
<th>Total population</th>
<th>Sample</th>
<th>% of sample to population</th>
</tr>
</thead>
<tbody>
<tr>
<td>DED</td>
<td>1</td>
<td>1</td>
<td>100%</td>
</tr>
<tr>
<td>Planning Department</td>
<td>5</td>
<td>2</td>
<td>40%</td>
</tr>
<tr>
<td>Ward Executive Officer</td>
<td>20</td>
<td>7</td>
<td>35%</td>
</tr>
<tr>
<td>Village Executive Officers</td>
<td>72</td>
<td>21</td>
<td>29%</td>
</tr>
<tr>
<td>Village Chairman</td>
<td>72</td>
<td>21</td>
<td>29%</td>
</tr>
<tr>
<td>Ordinary citizens in 21 villages (over 18 yrs)</td>
<td>14,936</td>
<td>75</td>
<td>0.5%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>15,106</strong></td>
<td><strong>127</strong></td>
<td><strong>39%</strong></td>
</tr>
</tbody>
</table>

Source, Author 2014

Purposive sampling was also employed, which is exercised by the researcher description over what observation to include in the data. It’s one among the methods of probability sampling which involve deliberate choice of respondents, subject or settings to reflect
some features or characteristics of interest. This is because there are respondents who are already decided due to their positions like DED and WEO.

3.6 Data collection Technique
The study used both primary and secondary data through interviews, questionnaires and existing literatures of on citizen’s participation was employed. Other sources of data were through observations of the behavior of district officials.

Both primary and secondary data were employed. Interviews with Open and closed ended questions, structured and semi structured Observation and taking note of the behaviors of Local government officials and ordinary citizens’. The data was collected from key respondents namely District Executive Director of Ngara, staff in the planning department, Ward Executive Officers, Village Executive Officers, village chairmen and ordinary citizens, all from Ngara district using two different types of questioners. All these techniques were used to collect necessary data for the study.

3.7 Data analysis Technique
Data analysis is the process of bringing order, structure and meaning to the mass of collected data. Both qualitative and quantitative methods of data interpretation and analysis were used. Statistical methods were used to summarise and organise data collected in the random sample into a descriptive statistics. "…the ways in which the researcher moves from a description of what is the case to an explanation of why what is the case is the case" (Hitchcock and Hughes, 1995). The study involves several respondents from different levels to ensure that necessary responses are collected and the comparison done. Thus several tables, histograms and line graphs (statistical methods) are used for comparison purpose. For these reasons, it was proposed that SPSS and Excel as analytical tools for data analysis.
CHAPTER FOUR
DATA ANALYSIS, PRESENTATION AND DISCUSSION OF FINDINGS

4.1 Introduction
This chapter is about data analysis, presentation and discussion of findings. When all questionnaire had been collected and coded, data sheet was developed. The data were then entered into SPSS data sheet. After data entering was completed, data cleaning was done to eliminate any errors in data before the data were analyzed and transformed into Tables and graphs. Discussion of findings is also included in this chapter.

4.2 Rate of Respondents
The study involved 103 ordinary citizens and 42 government officials comprising of government officials in the planning department, community development department, Ward Executive Officers (WEO), Village Executive Officers (VEO) and Village Chairpersons (VC) from Ngara district council. All the 145 respondents responded to two different questionnaires to make the research complete due to different roles each group have in local government budget formulation. The respondents came from the district level, seven (7) wards where a minimum of three villages were covered except where the ward had only two villages. Initially the sample planned was 3 government officials, 7 ward government officials, 21 villager executive officers, 21 village chairperson and 75 ordinary citizens. In order to reduce the risk of missing respondents the number of questionnaires was increased to minimize the missing number of the sample size. Table 4.1 below, indicates the planned questionnaire, distributed questionnaire and questionnaire collected for analysis.

<table>
<thead>
<tr>
<th>Respondent Rate</th>
<th>Distributed</th>
<th>Returned</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number questionnaires to District Officers</td>
<td>8</td>
<td>5</td>
<td>63</td>
</tr>
<tr>
<td>Number questionnaires to WEOs</td>
<td>7</td>
<td>7</td>
<td>100</td>
</tr>
<tr>
<td>Number of questionnaires to VEOs</td>
<td>18</td>
<td>14</td>
<td>78</td>
</tr>
<tr>
<td>Number of questionnaires to village chairperson</td>
<td>18</td>
<td>16</td>
<td>89</td>
</tr>
<tr>
<td>Number of questionnaire to ordinary citizens</td>
<td>120</td>
<td>103</td>
<td>86</td>
</tr>
<tr>
<td>Total number of questionnaire distributed</td>
<td>171</td>
<td>145</td>
<td>86</td>
</tr>
<tr>
<td>Average percentage</td>
<td></td>
<td></td>
<td>85</td>
</tr>
</tbody>
</table>

Source: Field Data (2014)
From the above findings, it shows that the needed number of respondents was reached. Eighty six percent (145) of 171 questionnaires was returned which was above the target of 127 which is 114% of the target questionnaires. From the data above, Ward Executive Officers (WEOs) had the highest response of 100% because they received an official letter from The District Executive Director (DED) and their number is small as compared to village level government officials and ordinary citizens followed by village chair persons whose response was captured at 89% and citizens at 86%.

4.3 Demographic Information of the Respondents

4.3.1 Sex of respondents
The respondents to the questionnaires from the group of ordinary citizens who were 103, 60% were male while the remaining 40% was female. Among 42 government officials government officials consisted of 42 respondents 93% were male while female were only 7%. By combining the two groups, male respondents were 70% versus female 30%. More details about the sex of respondents are found in Table 4.2, 4.3 and figure 4.1 below.

Table 4.2 Sex of the respondents – Ordinary citizens

<table>
<thead>
<tr>
<th>Sex</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>62</td>
<td>60</td>
</tr>
<tr>
<td>Female</td>
<td>41</td>
<td>40</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Field Data (2014)

From the above table 4.2, male occupied a larger portion of the respondents by 60% as compared to female who occupied 40%.

Table 4.3 Sex of the respondents – Government officials

<table>
<thead>
<tr>
<th>Sex</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>39</td>
<td>93</td>
</tr>
<tr>
<td>Female</td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>Total</td>
<td>42</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Field Data (2014)

From the table above 4.3 the male are occupying 93% indicating that the findings from the group of government officials represent male than female.
The above tables (4.2, 4.3 and figure 4.1) indicate that both male and female actively participated in the research therefore responses in the research depict the views from both sexes.

### 4.3.2 Marital Status of Respondents

The respondents to the questionnaires from the group of ordinary citizens 83% were married, single were 13%, widow were 3% while widower and divorced held 1% each. Among 42 government officials government 98% were married while the remaining 2% were widower. By combining the two groups, 87% are married while single are 9% only. More details about the marital status of respondents are found in Table 4.4, 4.5 and figure 4.2 below.

#### Table 4.4 Respondents Marital Status (citizens)

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>13</td>
<td>13</td>
</tr>
<tr>
<td>Married</td>
<td>85</td>
<td>83</td>
</tr>
<tr>
<td>Divorced</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Widow</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Widower</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Field Data (2014)

The table above 4.4, indicate that 83% of respondents are in marriage followed by singles. Therefore the responses in this study have much of the ideas from group of those in marriage than other groups.
From the above two tables and the figure it is clear that the responses in this research are represented mainly by those in marriages and Single. Widow, widower and divorced covers total of 4%.

### 4.3.3 Age Groups of Respondents
The findings show that the ages of respondents were distributed across age groups. The age group leading others is the age between 18 to 24 with 23%, the age between 25 to 31, 32 to 38 were 19%, while that between 39 to 45 and 46 to 51 was 18%. Those with the age of 52 years and above were 1%.
For respondents from the group of government officials 43% of all respondents were aged between 46 to 51 years, and 29% were aged between 39 to 45 years. For more details see Table 4.6 below.

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>18-24</td>
<td>24</td>
<td>23</td>
</tr>
<tr>
<td>25-31</td>
<td>20</td>
<td>19</td>
</tr>
<tr>
<td>32-38</td>
<td>20</td>
<td>19</td>
</tr>
<tr>
<td>39-45</td>
<td>19</td>
<td>18</td>
</tr>
<tr>
<td>46-51</td>
<td>19</td>
<td>18</td>
</tr>
<tr>
<td>52+</td>
<td>1</td>
<td>1.0</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Field Data (2014)

Table 4.7 Respondents Age Group (government officials)

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>32 - 38</td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>39 - 45</td>
<td>12</td>
<td>29</td>
</tr>
<tr>
<td>46 - 51</td>
<td>18</td>
<td>43</td>
</tr>
<tr>
<td>52+</td>
<td>9</td>
<td>21</td>
</tr>
<tr>
<td>Total</td>
<td>42</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Field Data (2014)
From the two tables, it’s clear that the almost all age groups participated in the research. The leading age group was that between 46 to 51 occupied 26%, age group 39 to 45 occupied 21% while those between 18 to 24 occupy 17% of all respondents. Other groups whose age is between 32 to 38 has 16%, 25 to 31 and that above 52 occupies 16% and 7% respectively.

**4.4 Educational Level of Respondents**

The findings of this study indicate that the educational level of both groups of respondents was mainly covered by those with primary education. Fifty nine percent (59%) had primary school Education, 16% form six, and 8% had first degree, 6% form four, and 4% master ’s degree, diploma and certificate each occupy 3% and 1% PhD holder. The figure 4.4 below indicates the education level of both groups of respondents.
Regarding respondents in the group of ordinary citizens, 65% of all respondents were standard seven, Table 4.8, 4.9 and figure 4.5 below gives more details.

Source: Field Data (2014)
Level of education of the local government officials are as shown in the figure below

**Figure 4.6 Level of education of the respondents**

Source: Field Data (2014)

From the figures above shows that; majority of the respondents have primary education only and this may results to their little understanding of the local government budget process comparing to those with higher education.

Table 4.8 Respondents Education Level

<table>
<thead>
<tr>
<th>Education Level</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>PhD</td>
<td>1</td>
<td>1%</td>
</tr>
<tr>
<td>Master degree</td>
<td>6</td>
<td>4%</td>
</tr>
<tr>
<td>First Degree/ Advanced Diploma</td>
<td>12</td>
<td>8%</td>
</tr>
<tr>
<td>Diploma</td>
<td>5</td>
<td>3%</td>
</tr>
<tr>
<td>Form VI</td>
<td>23</td>
<td>16%</td>
</tr>
<tr>
<td>Form IV</td>
<td>9</td>
<td>6%</td>
</tr>
<tr>
<td>STD VII</td>
<td>85</td>
<td>59%</td>
</tr>
<tr>
<td>Certificate</td>
<td>4</td>
<td>3%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>145</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Source: Field Data (2014)
The table above indicates that most of respondents had primary education 59% followed by those with form six 16% and those with first degree or advanced diploma 8%. This means that the responses represented in these findings are from variety of citizens with different educational background.

4.5 Employment status and jobs of Respondents

4.5.1 Employment Status of Respondents
Findings indicate that 11.7% of all respondents in ordinary citizens are employed while 88.3 are not employed. The researcher thought it is necessary to know employment status of respondents so as to understand their ability for understanding on local government budget processes. These data are further illustrated in Table 4.9 below.

Table 4.9 respondent’s employment status

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>12</td>
<td>11.7</td>
</tr>
<tr>
<td>No</td>
<td>91</td>
<td>88.3</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source; Field findings 2014

From the details above shows that from the group of citizens who responded to this research were not employed and this is a result of their little education and this affect their understanding towards local government budget processes and their rights to participate in formulating village budgets as their constitutional right.

4.5.2 Types of Jobs of Employed and Unemployed Respondents
On the study on types of jobs of employed and unemployed respondents the results show that; 6.8% of the employed respondents from the ordinary citizens are employed as public servants while 4.9% are employed by Civil Society Organizations (CSOs) or by private sector. Unemployed respondents earn their income through other sources where by 64.1% of unemployed respondents are peasants, 2.9% are pastoralists, 1.0% are
Mason, 4.9% are Carpenters, 6.8% are Tailors, 9.7% business and 10.7% N/A. These information are summarized in Table 4.10, Table 4.11 and table 4.12

Table 4.10 respondents’ employed jobs

<table>
<thead>
<tr>
<th>Category of responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public servant</td>
<td>7</td>
<td>6.8</td>
</tr>
<tr>
<td>CSO/Private sector</td>
<td>5</td>
<td>4.9</td>
</tr>
<tr>
<td>N/A</td>
<td>91</td>
<td>88.3</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source; Field findings 2014

Table 4.11 unemployed respondent’s source of income

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Peasant</td>
<td>66</td>
<td>64.1</td>
</tr>
<tr>
<td>Pastoralist</td>
<td>3</td>
<td>2.9</td>
</tr>
<tr>
<td>Mason</td>
<td>1</td>
<td>1.0</td>
</tr>
<tr>
<td>Carpenter</td>
<td>5</td>
<td>4.9</td>
</tr>
<tr>
<td>Tailor</td>
<td>7</td>
<td>6.8</td>
</tr>
<tr>
<td>N/A</td>
<td>11</td>
<td>10.7</td>
</tr>
<tr>
<td>Business</td>
<td>10</td>
<td>9.7</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source; Field findings 2014

4.5.3 Type of Jobs of Employed Respondent

Figure 4.7 shows the results from the government officials responded, 7.1% of respondents are officers in Planning Department, 4.8% are Officers in Community Development Department, 16.7 are Ward Executive Officer and 33.3% of respondents are Village Executive Officers.
4.6 Respondents Livelihood

4.6.1 Types of Respondents Livelihood
This study was conducted in Ngara District, in seven Ward and some villages from each ward namely; Bukiriro Ward (Bukiriro, Nyabihanga and Mumuhamba villages) contributed in 17.5% of respondents, Rulenge Ward (Muyenzi, Munjebwe and Rulenge) 17.5%, Keza Ward (Kazingati and Keza villages) 12.6%, Rusumo Ward (Kasharazi and Rusumo) 11.7%, Nyamiaga Ward (Nyamiaga and Ntelungwe villages) 11.7%, Kabanga ward (Ngundusi, Djuruligwa and Ibuga) 15.5% and Nyakilasa Ward (Nyamahwa and Kamugamba villages) 13.6% as shown in table 4.12 and Figure 4.8 below.

Table 4.12 Respondents Residences

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bukiriro</td>
<td>18</td>
<td>17.5</td>
</tr>
<tr>
<td>Rulenge</td>
<td>18</td>
<td>17.5</td>
</tr>
<tr>
<td>Keza</td>
<td>13</td>
<td>12.6</td>
</tr>
<tr>
<td>Rusumo</td>
<td>12</td>
<td>11.7</td>
</tr>
<tr>
<td>Nyamiaga</td>
<td>12</td>
<td>11.7</td>
</tr>
<tr>
<td>Kabanga</td>
<td>16</td>
<td>15.5</td>
</tr>
<tr>
<td>Nyakisasa</td>
<td>14</td>
<td>13.6</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source; Field findings 2014
4.6.2 Types of Livelihood Engaged in by Non Employed Respondents

Figure 4.8 Residences of the respondents (Villages)

Source; Field findings 2014

4.7 Respondents knowledge and participation on local government budget

4.7.1 Knowledge of Respondents on how the local budget prepared government

The research findings reveal that from the ordinary citizens 7.8% of all respondents has knowledge on how local government budget is prepared while 92.2% do not know as shown in figure 4.13 below.

Table 4.13 Respondents knowledge on Local Government Budget process

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>8</td>
<td>7.8</td>
</tr>
<tr>
<td>No</td>
<td>95</td>
<td>92.2</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source, field data 2014
Results above shows that, though government has provided a guideline for local government budget formulation citizens have no idea of it and this result to many of them not participating in budget formulation as it requires and this led to violation of their primary right of understanding and participating in budget preparation.

4.7.2 How respondents know local government budget process

From the study it was revealed that, few ordinary citizens who understands local government budget process got the knowledge through village meetings 5.8% and by reading national constitution 3.9% while 90.3% do not know the process for local government budget as shown in the figure below.

![Figure 4.9 how citizens participate in village budget formulation](image)

Source; field data 2014

4.7.3 Respondent’s participation in budget formulation at village level

On the study whether citizens participate in local budget formulation 97.6% of respondents from local government officials said that they participate while 2.4% said they do not participate. 86.14% of respondents from the ordinary citizens responded that citizens do not participate in budget formulation at village level while 13.59% of all
respondents from ordinary citizens said that they participate. Table 4.14 and figure 4.10 illustrate further below.

Table 4.14 Participation in budget formulation at village level

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>41</td>
<td>97.6%</td>
</tr>
<tr>
<td>No</td>
<td>1</td>
<td>2.4%</td>
</tr>
<tr>
<td>Total</td>
<td>42</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

Source, Field Data 2014

From the data above it shows that there is a great difference between what government officials say and what citizens say. It further shows that government officials are very aware that citizens should participate in budget formulation from the village level but the implementation is very poor that’s why only very few citizens understand that.

4.7.4 How citizens participate in village budget formulation

On the study on how citizens participate in village formulation 86.4% of respondents from the ordinary citizens this question was not applicable to them because they don’t know while others said by setting village development priorities, by development planning through O and OD, by being representative in village government and by attending village budget formulation in 6.8%, 3.9%, 1.9 and 1.0 respectively as shown in table 4.15 below,

Table 4.15 How citizens participate in village budget formulation

Source, Field Data 2014
<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>By setting village development priorities</td>
<td>7</td>
<td>6.8</td>
</tr>
<tr>
<td>By development planning through O&amp;OD</td>
<td>4</td>
<td>3.9</td>
</tr>
<tr>
<td>By being a representative in village government</td>
<td>2</td>
<td>1.9</td>
</tr>
<tr>
<td>By attending Village Budget formulation meetings</td>
<td>1</td>
<td>1.0</td>
</tr>
<tr>
<td>N/A</td>
<td>89</td>
<td>86.4</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source, Field Data 2014

Respondents from government officials responded on how citizens participate on village budget formulation were; 16.7% said through village meetings, 57.1% said through TUKI meetings and those said through O and OD meetings were 26.2% as shown in chart 4.11 below

**Figure 4.11 If Yes, how citizens participate in village budget formulation**

Source, Field Data 2014

4.7.5 Why citizens did not participate in village budget formulation

From the research findings there are various reasons as to why citizens did (do) not participate in village budget formulation. 40% of respondents from government officials said that citizens do not turn-up for meetings, 35.7% said they see it as wastage of time, 11.9% of respondents said citizens were not involved and 11.9% of respondents said they don’t know why citizens did not participate in village budget formulation.

Table 4.16 If no, why citizens did not participate in Village Budget Formulation
<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Don’t know</td>
<td>5</td>
<td>11.9</td>
</tr>
<tr>
<td>Not involved</td>
<td>5</td>
<td>11.9</td>
</tr>
<tr>
<td>Do not turn-up for meetings</td>
<td>17</td>
<td>40.5</td>
</tr>
<tr>
<td>They see it as wastage of time</td>
<td>15</td>
<td>35.7</td>
</tr>
<tr>
<td>Total</td>
<td>42</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source; Field Data 2014

Research findings from the ordinary citizens on why they do not participate in village budget formulation; 37.9% said was because of government officials monopoly, 19.4% said they lack of knowledge about budgets, 18.4% said they are not aware of budget timings, 12.6% said that this question was not applicable to them, 10.7% of ordinary citizens respondents said there is committee for budget formulation and 1.0% of respondents said they do not know as shown in figure 4.12 below;

![Figure 4.12 Why respondents did not participate in Village budget formulation](image)

On responding the question on how often citizens participated on budget formulation for the last three years, respondents from the ordinary citizens responded that; 86.4% of all
respondents said they have never participated, 6.8% of respondents said they have participated twice, 4.9% said they have participated once and 1.9% said they have participated more than twice as shown in the table below;

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Have never</td>
<td>89</td>
<td>86.4</td>
</tr>
<tr>
<td>Once</td>
<td>5</td>
<td>4.9</td>
</tr>
<tr>
<td>Twice</td>
<td>7</td>
<td>6.8</td>
</tr>
<tr>
<td>More than twice</td>
<td>2</td>
<td>1.9</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source; Field Data 2014

4.7.6 Participation of citizens in Budget Formulation at Ward Level

Research findings on citizens participation in budget formulation at ward level shows that; 57.1% of leader’s respondents said that citizens do participate in Ward budget formulation while 42.9% of respondents said that citizens do not participate in Ward budget formulation. As shown in figure 4.13 below;

Figure 4.13 Participation of citizens in budget formulation at Ward level

Source; Field Data 2014

Research findings shows that, 89.32% of respondents from the ordinary citizens said that they do not participate in budget formulation at Ward level while 10.68% f all respondents said they do participate in Ward budget formulation as shown in figure 4.14 below;
4.7.7 If yes how citizens participate in Ward budget formulation

On the study on how citizens participate in ward budget formulation; 2.9% of respondents from ordinary citizens said that they participate through representative in WDC, 7.8% of respondent said that they are experts in WDC, 1.0% said they don’t know while 88.3% of the respondent said that this question was not applicable to them as shown in table 4.17 below

Table 4.18 How respondents participate in Ward budget formulation

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Representative in WDC</td>
<td>3</td>
<td>2.9</td>
</tr>
<tr>
<td>Expert in WDC</td>
<td>8</td>
<td>7.8</td>
</tr>
<tr>
<td>Don’t know</td>
<td>1</td>
<td>1.0</td>
</tr>
<tr>
<td>N/A</td>
<td>91</td>
<td>88.3</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source; Field Data 2014

Research findings also shows that; respondents from government officials said that; citizens do participate in Ward budget formulation through quarterly meetings by
97.62% while 2.38% of the respondents said that citizens do participate in Ward budget formulation through WDC representatives as shown in figure 4.15.

**Figure 4.15 If Yes, how citizens participate in ward budget formulation**

Source; Field Data 2014

On responding to the question why citizens do not participate in Ward budget formulation, 40.5% of respondents from government officials said that only committee members are involved in formulation of Ward budgets, 40.5% of respondents said that no citizens involved in Ward budget formulation, 16.7% of respondents said that there is no Ward budget as it is comprised of village budgets while 2.4% of respondents said that Ward budget formulation is not in the level of citizens as shown in table below;

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>There is no ward budget</td>
<td>7</td>
<td>16.7</td>
</tr>
<tr>
<td>Only Committee members</td>
<td>17</td>
<td>40.5</td>
</tr>
<tr>
<td>No citizens involved</td>
<td>17</td>
<td>40.5</td>
</tr>
<tr>
<td>It’s not their level</td>
<td>1</td>
<td>2.4</td>
</tr>
<tr>
<td>Total</td>
<td>42</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source; Field Data 2014
From the above data, made the researcher to conduct an interview with local government leaders for more elaboration and from which one respondent claim that:

“there is no ward budget, what we have is village budgets which are approve and compiled together in the ward, therefore citizens participate in formulating budget in their respective villages from there only committee sit together to compile all villages budget to form a ward budget”.

4.8 Budgeting Timing and Processes

4.8.1 Month for Village Budget Meeting

Research findings on which month they call for village budget formulation meeting reveals that 82.5% of respondent from the ordinary citizens don’t know when the meeting is called, 4.9% said July, 3.9% said May, 2.9% said June, 2.9% said December, 1.9% said April and 1.0% said October as shown in figure 4.16 below,

Figure 4.16 Call for Village budget formulation meeting

Source; Field Data 2014
From the above data; though government requires citizens to participate in the local government budget formulation by setting village priorities, it seems that meetings do not take place because only 1% knows when the meetings are supposed to take place that is September through October each year.

This research finding also reveals that; 26.32% of all respondents from government officials said that meeting for village meeting is called between February and March, 26.32% said that the meeting is between May and June, 23.68% said that the meeting is called between September and October, 7.89% said that the meeting is called between December and January while 15.79% of all respondents from the government officials do not remember when the meetings are called as shown below;

![Figure 4.17 Mention the month when the meeting for budget is](image)

**Source:** Field Data 2014

From the above data it shows even government officials who are supposed to supervise the whole process of budget formulation,
setting priorities at village level do not certainly know when the meetings takes place. This means that if meetings take place, are done in different months and hence the citizens views or priorities are not included in the council budget or the meetings do not take place at all instead leaders in collaboration with TUKI develop the budget on behalf of citizens and present to the ward for compilation.

To the right picture was a project implemented and completed at Bukiriro village where Bukiriro secondary school gets water being pumped by solar power. Citizens admit to have not participated in the planning and prioritizing for this although they appreciate for the project.

**Water project at Bukiriro village**

4.8.2 The process by which citizens participate

On the study of the process by which citizen participate in village meetings for budget formulation; 35.7% of all respondents from government officials said that citizens participate through representatives, 26.2% said that the process starts with TUKI, Village Government Meeting (VGM) then VBFM, 16.7% of respondents said they can’t explain well while 21.4% of the respondents this question was not applicable for them.

Table 4.20 Process by which citizens participate

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>I can’t explain it well</td>
<td>7</td>
<td>16.7</td>
</tr>
<tr>
<td>Starts with TUKI VGM then VBFM</td>
<td>11</td>
<td>26.2</td>
</tr>
<tr>
<td>N/A</td>
<td>9</td>
<td>21.4</td>
</tr>
<tr>
<td>Participate through representatives</td>
<td>15</td>
<td>35.7</td>
</tr>
<tr>
<td>Total</td>
<td>42</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source; Field Data 2014
The above data indicate that citizens do not participate directly in the process of budget formulation instead it’s done through representatives and TUKI members. From the table above 35.7% citizens participate through representatives and 26.2% through TUKI who are also representatives. In total 62% responds that citizens are represented in the budgeting process which is against budgeting guidelines.

4.8.3 Respondents Last Time Participation on Budget Meetings
On the study on last time respondent participate on budget meeting 9.7% of respondents from the ordinary citizens said it was 2012, 4.9% of respondents said 2013 while 85.4% of all respondents have never participate in budget meetings.

Table 4.21 respondents last participation on budget meeting

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>10</td>
<td>9.7</td>
</tr>
<tr>
<td>2013</td>
<td>5</td>
<td>4.9</td>
</tr>
<tr>
<td>Have never</td>
<td>88</td>
<td>85.4</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source; Field Data 2014

4.8.4 Respondents proposed items returned
On the study on whether respondent’s proposed items to be included on budget were returned from the council to the village; 11.75 of all respondents said yes, while 1.9% said no and 86.4% said they don’t know. While responses from government officials’ respondents say that; Ward proposed items were approved by the full council, 9.52% said No and 4.76% said they don’t know. These results shows that; there is great variance between government officials returned items and citizens returned items as shown in figures below;
From the above data, even though few people are aware of the returned items, according to respondents explanations and testimonials there are some of the returned items are in almost every village such as; in the financial year 2009/2010 there were construction of classrooms and desks were brought, 2012/2013 construction of teachers residences and toilets and in the financial year 2013/2014 construction of roads, ward office and dispensary.
Government officials proposed items were more prioritized than items proposed by citizens; this shows citizen’s ideas are not considered. In the other hand, even leaders proposals were rejected. In Ibuga village, the village had prioritized for the village office to be constructed for three years consecutively but to the time the research was being carried out the leaders was in the “store like” building as seen in the picture taken during data collection. This is one of the indications that citizens’ needs are not prioritized.

On responding as to why proposed items were not returned to the citizens, some government officials claim that, “there are so many priorities proposed therefore they do select those mentioned by many which means they are the one to be attended first, while on asking the same question to citizens majority said that there is no any feedback provided as to why their proposed items were not selected therefore they don’t know why their proposed items were not returned”.

Another respondent claimed that;
“there is an increase in the return of the proposed items in recent years as in the financial year 2012/2013 there was construction of cattle dip in our village, establishment of coffee plantation group and we were provided with paddy rice machine in our area which help in facilitating agricultural activities of which we have a great development with coffee plantation groups and paddy rice cultivations. In financial year 2013/2014 items returned are; implementation of modern agriculture plans, water projects, repair and construction of classrooms and teachers houses and pit latrines of which some have been accomplished while others are still going on”

At Ngundusi village, citizens interviewed were wondering the machine bought and fixed for preparing rice while cultivation had not started. There is a plan to start rice cultivation in the areas in the picture at the right. But the machine is already since 2011/12.
4.9 Respondents Aware of Citizens Rights on Budget Formulation

4.9.1 Respondents Informed of Citizens Rights to Participate in Village Budget Formulation

On the study to understand if respondents were informed of citizen’s rights to participate in village budget formulation, research findings reveal that 26.2% of ordinary citizen’s respondents said that they were informed of their rights to participate in village budget formulation while 73.8% all respondents said they have not been informed of their rights to participate in village budget formulation as shown in table 4.22 below,

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>27</td>
<td>26.2</td>
</tr>
<tr>
<td>No</td>
<td>76</td>
<td>73.8</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Field Data 2014

Figure 4.20 below shows that; 83.33% of respondents from government officials said that citizens were informed of their rights to participate in village budget formulation while 16.67% of respondents said citizens were not informed of their rights to participate in village budget formulation.
From the above data, shows that citizens and their government officials have different understanding that; while government officials claim citizens were informed of their rights citizens themselves claim not to be informed and this brought contradiction and this made the researcher to conduct an interview with some government officials and the findings reveal that; government officials have the information but that information is not imparted to all citizens. One leader claims that; Citizens were required to get the information during setting village priorities and by follow up on income and expenditures. Other one said that this information is provided in village meetings and council meeting. Other said that the information is available in Local Government guideline book and from the national constitution.

4.10 Formulating budget through O and OD
On the study whether citizens participate to formulate budget through O and OD; results show that 92.9% of government officials respondents said that citizens participate in formulating budget through O and OD while 7.1% said No as shown in table 4.23 below.
Table 4.23 Formulating budget through O and OD

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>39</td>
<td>92.9</td>
</tr>
<tr>
<td>No</td>
<td>3</td>
<td>7.1</td>
</tr>
<tr>
<td>Total</td>
<td>42</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source; Field Data 2014
Research findings reveals also that, O and OD meetings were facilitated by the VEO, WEO, TUKI committee, O and OD facilitation team and WDC committees of which 45.2% of the government officials respondents said were trained by experts from District Planning Department and obtain facilitation skills, 7.1% got facilitation skills from IRDP (Dodoma) consultation training 2013, 16.7% obtain the O and OD facilitation skills from TCRS, 26.2% were trained by experts from the DED 2007 while 4.8% don’t know as shown in figure 4.21 below.

Figure 4.21 Where did the facilitator of O&OD get skills

Source; Field Data 2014
In areas where O and OD meetings were conducted, the meetings were financed by Ngara District Council or village governments. While where O and OD meetings were not conducted there were a number of reasons. According to this research findings shows that; 14.29% of the respondents said that the process of O and OD is too long
hence become difficult to implement, 7.14% said that no fund available to support O and OD meetings and this hinders its implementation; 4.76% of respondents said that short notice to prepare budgets hinders O and OD meeting as shown in the figure below.

![Figure 4.22 why O&OD not conducted](image)

Source: Field Data 2014

4.11 VEO and WEO involves Citizens in Planning

4.11.1 How VEO is involving respondents in village planning for development projects

Research findings shows that; 6.8% of citizens respondent said that VEO involves them in village planning for development projects through Village Development Committee (VDC) meetings, 3.9% said they were involved through budget planning meetings, 1.9% of citizens respondents said they were involved through village budget formulation meetings, 1.9% said they are not involved except on financial contributions while 85.4% said that they have never been involved in village planning for development projects as shown in table 4.24 below.

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>No involvement except on financial contributions</td>
<td>2</td>
<td>1.9</td>
</tr>
<tr>
<td>Category of Responses</td>
<td>Frequency</td>
<td>Percent</td>
</tr>
<tr>
<td>-------------------------------------------</td>
<td>-----------</td>
<td>---------</td>
</tr>
<tr>
<td>Budget planning meetings</td>
<td>4</td>
<td>3.9</td>
</tr>
<tr>
<td>Village budget formulation meetings</td>
<td>2</td>
<td>1.9</td>
</tr>
<tr>
<td>Through VDC meetings</td>
<td>7</td>
<td>6.8</td>
</tr>
<tr>
<td>Have never</td>
<td>88</td>
<td>85.4</td>
</tr>
<tr>
<td>Total</td>
<td>103</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Field Data 2014

On responding to above question, 47.6% of respondents from Government officials said VEO involves citizens through Village General meetings, 40.5% said they are involved through meetings, 9.5% said that respondents are involved in village planning for development projects through TUKI committee while 2.4% of respondents said they don’t know as shown in table 4.25 below,

Table 4.25 How VEO involve citizens in village planning for development projects

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Through meetings</td>
<td>17</td>
<td>40.5</td>
</tr>
<tr>
<td>Through village general meetings</td>
<td>20</td>
<td>47.6</td>
</tr>
<tr>
<td>Through TUKI Committee</td>
<td>4</td>
<td>9.5</td>
</tr>
<tr>
<td>Don’t know</td>
<td>1</td>
<td>2.4</td>
</tr>
<tr>
<td>Total</td>
<td>42</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Field Data 2014

4.11.2 How WEO involve citizens in planning for development project

On the study how Ward Executive Officer involves citizens in planning for development projects 3.88% of citizens respondents said that WEO involve citizen through WDC meeting, 2.91% said that citizens are not involved except on financial contributions while 93.20% of citizens respondent said that WEO have never involved them in planning for development projects as shown in figure 4.23 below,
Figure 4.24 below show that 60.00% of respondents from government officials said that; WEO involve citizens in planning for development projects through WDC, 30.95% of respondents said that citizens are involved by WEO in planning for development projects by attending village meetings in each village while 19.05% said they don’t know as shown in figure 4.24 below.

Figure 4.24 How WEO involving citizens in Planning Development Projects
### 4.12 Suggestions on how government can improve citizen’s participation in budget formulation at village level

Table 4.26 shows that, 43.7% of citizens respondents suggested that there should be an increase in transparency in budget formulation meetings involving citizens, 24.3% said there should be citizens education on the importance of participating in budget formulation at village level, 23.3% of respondents said budget experts should be involved in village budget formulation processes while 8.7% of citizens respondents had no recommendations.

<table>
<thead>
<tr>
<th>Category of responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educate citizens on the importance of participating in budget formulation at village level</td>
<td>25</td>
<td>24.3</td>
</tr>
<tr>
<td>Increase transparency in BF meetings involving citizens</td>
<td>45</td>
<td>43.7</td>
</tr>
</tbody>
</table>

Source; Field Data 2014
Table 4.27 below shows that 52.4% of government official respondents said that there should be citizen education on their right to participate in budget formulation, 14.3% of respondents said that there should be provision of budget working materials, 14.3% suggested that special groups and other groups such as religious and private institutions should be included in budget formulation while 19.0% of respondents suggested that budget feedback should be provided to citizens.

Table 4.27 suggestions on how government should improve citizen’s participation

<table>
<thead>
<tr>
<th>Category of Responses</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Citizens education on their right to participate in budget formulation</td>
<td>22</td>
<td>52.4</td>
</tr>
<tr>
<td>Budget feedback should be provided to citizens</td>
<td>8</td>
<td>19.0</td>
</tr>
<tr>
<td>Specials groups and other groups such as religious and private institutions should be included in budget formulation</td>
<td>6</td>
<td>14.3</td>
</tr>
<tr>
<td>Provision of budget working materials</td>
<td>6</td>
<td>14.3</td>
</tr>
<tr>
<td>Total</td>
<td>42</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source; Field Data 2014

4.13 Factors that Hinders Citizens Participation in Local Government Budgeting Process

Below are four main reasons why poor citizen’s participation in local government processes exists in the communities:-

**Leaders’ monopoly** here citizens see leaders monopolizing the process of budget formulation and this is obvious when TUKI is made, no transparent manner in place how they are selected. No criteria put in place; there is no application form or method how one may apply to become a member. It’s upon the discretion of leaders at village level who should be a member of TUKI.

**Limited knowledge of citizens on the budget related issues** is another factor that affects citizens’ participation. In table 4.21 seventy four percent do not know that they have
right to participate in budgeting process at village level. This is evident since the knowledge of citizens is low and leaders have limited knowledge on the matter.

**Not aware of budget formulation timing** is another recorded factor that hinders citizens’ participation. This is observed from both respondents being leaders as well as ordinary citizens. Most of citizens and leaders do not know when the budgeting meetings take place.

**Presence of TUKI committee** is another factor that was documented to be a hindering factor given that most of them have highest level of education of standard seven can not question VEO and WEO how TUKI was formed and how it represent citizens’ views.

### 4.14 Comparative Approach of the Findings

This section compares what the guiding documents such as the constitution of the United Republic of Tanzania 1977, Decentralization by Devolution (D by D), National strategy for Economic growth and Poverty reduction (NSEGPR) known as MKUKUTA and the Tanzania Development Vision 2025 (TDV 2025), the guidelines for budget preparations from the ministry of finance and budget guidelines issued by the ministry of finance annually and the current practice resulting from the findings of this research. Below, is the comparison indicating how she guidelines wants the budget to be prepared, the current practice and reasons for the deviation.

#### 4.14.1 How should budgeting for local Government be carried out

Based on official guidelines, the budget for local government starts at village level where the village chairman calls a special meeting to kick start the budget formulation process. This meeting is not normally part of the four meetings required to be called quarterly but this is for budget formulation (MoF, 2013). From this day, villagers under the guidance of Village executive officer (VEO), have to kick start the process by calling the meeting of all citizens to set priorities through O & OD. The process has to continue for ten days until the village budget is completed.
In the above diagram stage 1 and 2, takes a total of ten days as per facilitators’ manual of O&OD where day one is used for doing preliminary preparations including the initial special meeting to kick start the process and drawing the village map. Day two is dedicated for wealth ranking for all household in the village. Day three and four are for writing series of events and seasons in the village responsible and drawing of pie charts indicating the relationship between the community and available institutions in the village and institutions that are not in the village but provide services in the village. The days are also used to draw a map indicating resources allocation.

Day 5 to 7 are used to set general and specific objectives for the village. These objectives may include reaching quality lives of citizens, good governance and rule of law. In accomplishing this, the community has to know their responsibilities and have to directly participate in the planning of what should be done in the process of prioritization. Specific groups such people living with HIV, women, disabled and others have to make their plans which are included in the village plan. Day 8 is dedicated to the
village council meeting to review the plan. Day nine is for finalizing the village plan and indicate what the village is capable to and what cannot be done by the village that need external support such as district council. Day ten is for the special meeting involving all citizens again to discuss and approve the plan that is submitted to WDC.

4.14.2 The current practice
Based on findings the current practice indicate that village leadership in collaboration with ward and district officials have formulated a committee known as TUKI “Timu ya Uwezeshaji ngazi ya Kijiji” made up of village members selected by village leadership and their number ranges between four to six. In some villages, these committees were trained by WEO while others have not been trained and it takes four days TUKI to finish the process of budget formulation at village level instead of ten days.

4.14.3. Reasons for deviation
Based on findings from key respondents the current practice was put in place for the following reasons:-
4.14.3.1 Cost
The village and ward levels leaders find ten days of budget process at village level expensive and unpractical. Moreover they assume that the costs for ten days will be high given that in 2012/2013 and 2013/2014 the council did not fund budget formulation meetings of TUKI therefore even the participation of TUKI was poor. So they say “if the government is failing to pay four TUKI members for four days, what will happen if we go for ten days involving the community? We might not get the budget”; Says one of WEOs in the seven wards.

4.14.3.2 Avoid unnecessary delay
Ten days are so many... what don’t we know in these villages? Says one of the VEO in Kabanga ward.

Leaders find that involving community members consumes a lot of time and sometimes citizens have a lot of questions that can cause unnecessary delay to finish the process of budgeting. To avoid this, few people in the TUKI committee are consulted who the present the budget in the VDC who approve and then VEO submits to the WDC for compilation before submission to the Council.

4.14.3.3 No time for consultation
Sometimes the council gives fourteen days to ward level leadership to submit the budget to the council. These days are very few because the facilitators manual for budget formulation propose ten days which means if two weeks are given to ward leaders, they have to order villages to prepare and submit the plans in a week that is five working days so that the WDC have days to compile and submit to the district council. When this happens ward and village leaders have no options rather than working with TUKI and get the village plan completed and submitted to WDC in time.

4.14.3.4 Poor response from the community
Since village leaders do not call for meetings as per policies of local government that requires them to hold quarterly meetings, when they call meetings sometimes citizens
CHAPTER FIVE
SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction
This chapter basically comprises of summary of major findings from the study, conclusions for both findings and discussion presented in chapter four and finally the recommendations. Through an empirical investigation, the study has pointed out that most of citizens are not involved in the budgeting process for local government from the village level as per national guidelines. Below are the summary of findings, conclusions and recommendations.

5.2 Summary of Major Findings
The summary of findings presented in this chapter is arranged in line with the objectives of this research. The findings have answered the research questions and hence responds to all objectives of the study as summarized below.

5.2.1 Knowledge of Respondents on the process of local government budget formulation
The findings indicate that the knowledge of respondents on the process is low that affect the citizens participation. The low knowledge is found among citizens as well as government officials at ward and village levels.

5.2.2 Effective participation of citizens in the preparations of local government budget
Findings in this research indicate that there is no effective participation of citizens in the local government authority budget formulation from the village level due to factors analyzed in this report. Those factors include costs needed to run ten days meetings in each village to formulate the village plans, avoiding unnecessary delay, limited time for
consultations due to few days given to ward leaders to finish the process and submit ward budget to the district council and poor response from the community in attending meetings.

5.2.3 Factors that hinder citizens’ participation in local government budgetary process
The findings in this research have indicated factors hindering citizens’ participation in the local government budgetary process include leaders’ monopoly of the process, limited knowledge of citizens on budget related issues and their right to participate, not being aware of when the budgeting process starts and the presence of TUKI committee.

5.3 Conclusion
It’s concluded that the citizens participation in budget formulation in local government is at low level where even those who participate through TUKI committee do not know that it’s their right instead a privilege. The evidence has indicated that 83% of all citizens participated in the research did not know that participating in the budgeting process was their right and 86% of citizens interviewed have never participated in the budgeting process.

5.4 Recommendations
This study provides the following recommendations:

5.4.1 Recommendations to the Government
The government should take initiatives to educate citizens’ right to participate in the budgeting process as it always does on voting. Mechanism should be put in place for higher leaders such as region and national to know whether citizens participated in the budgeting process or not so that village leaders who do not allow citizens participation are made accountable.
5.4.2 Recommendations to the civil Society.
The recommendations for civil society is to develop projects that increase citizens knowledge and understanding of their right to participate and advocate to village leaders to comply to the government guidelines on budget formulation for local government ensuring citizens direct participation. Civil society should also sensitize specific vulnerable groups such as people with disabilities, youth, and people with chronic disease such as cancer, HIV/AIDS, diabetes and other to participate in budgeting process through their groups.

5.4.3 Citizens and political parties
Both citizens and political parties’ leaders should keep pressing leaders to call the special meetings for budget formulation so that they have avenue to air out what they think are good for development of the villages and community at large.

5.5 Areas for Further Study
The areas that can still be researched include:-
5.5.1 How has citizen’s participation changed the focus of budgets for local government?
5.5.2 Is citizens’ participation in budgeting process a viable process?
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Annexes

QUESTIONNAIRE FOR ORDINARY CITIZENS

Dear sir/Madam

I am conducting a research study on An Analysis of the Participation of Citizens in Budgeting Process in Local Government in Tanzania; the Case of Ngara District. Kindly respond to the questions below to the best of your knowledge.

For ethical issues, the identification of individuals is not required. The information which you will provide in this study will be treated with high confidentiality and will only be used for the purpose of this study.

Thank you in advance for your cooperation and support.

Malanilo J. Simon.
Mzumbe University
Masters Degree in Public Administration

Section One: Respondent’s Background (cycle or tick a response that best suit your response)

<table>
<thead>
<tr>
<th>No.</th>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>101</td>
<td>Indicate your sex</td>
<td>1. Male</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Female</td>
</tr>
<tr>
<td>102</td>
<td>Your age</td>
<td>1. 18-24</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. 25-31</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. 32-38</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4. 39-45</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5. 46-51</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5. 52+</td>
</tr>
<tr>
<td>103</td>
<td>Please indicate your Marital status</td>
<td>1. Single</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Married</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Divorced</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4. Widow</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5. Widower</td>
</tr>
<tr>
<td>104</td>
<td>Please indicate your level of Education</td>
<td>1. First Degree/advanced Diploma</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Diploma</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Certificate</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4. Form VI</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5. Form IV</td>
</tr>
<tr>
<td></td>
<td></td>
<td>6. Others specify ……………………</td>
</tr>
<tr>
<td>105</td>
<td>Are you employed? (Tick one)</td>
<td>1. Yes</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. No</td>
</tr>
<tr>
<td>106</td>
<td>If yes to question 105, what is your job?</td>
<td>1. Public servant</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. CSO/Private sector</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Self employed/business</td>
</tr>
<tr>
<td>107</td>
<td>If no to question 105, what are your daily economic activities?</td>
<td>1. Peasant/farmer</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Pastoralist</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Mason</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4. Carpenter</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5. Tailor</td>
</tr>
<tr>
<td>108</td>
<td>Which ward do you live in?</td>
<td>Write the ward:</td>
</tr>
</tbody>
</table>

Section Two: Specific questions
Instructions: Cycle the best answer and fill the answer and give reasons wherever you are asked

2.1 Have you ever participate in budget formulation of your village?  

Yes ☐  No ☐
2.1 If yes, how did you participate?
____________________________________________________
____________________________________________________
If no, why didn’t you participate?
____________________________________________________
____________________________________________________

2.2 How many times have you participated in the last three years? Once    Twice    More than twice

2.3 Have you ever participated in budget formulation in your ward?    Yes    No
If yes, how did you participate?
____________________________________________________
____________________________________________________
If no, why didn’t you participate?
____________________________________________________
____________________________________________________

2.4 At village level, when are budget formulation meeting called? Mention the month _____________

2.5 Who calls the meetings for making the budget in your village? Give the title___________________

2.6 Who calls the meetings for making the budget for the ward? Give the title___________________

2.7 When did you last time participate?
_________________________________________
2.8 Were the items you proposed at the ward level returned from the council? Yes
No
If yes, list them and year when they were included:

____________________________________
____________________________________
____________________________________
If no, why were they not included?

____________________________________
____________________________________

3.
3.1 What are the existing meetings for you to participate in formulating the budget for the village?

____________________________________

3.2 What are the existing structures for you to participate in formulating the budget for the ward?

____________________________________

3.3 Are you informed that its your right to participate in budgeting formulation at village level?
Yes    No
If yes, how did you know?

____________________________________

3.4 Are you informed that its your right to participate in budgeting formulation at ward level?
Yes    No
If yes, how did you know?

____________________________________
4.
4.1 Who in your village facilitates meetings for budget formulation?
___________________________
4.2 How frequent does that person in 4.1 come for budget formulation?
___________________________
4.3 For the past three years, how many times have you attended these meetings?
_________________________
4.4 When did you last meet the government officers to formulate the budget for your village? ______
4.5 When did you last meet the government officers to formulate the budget for your ward? ______
4.6 How is VEO involving you in planning development projects in your village?
___________________________
___________________________
___________________________
4.7 How is WEO involving you in planning development projects in your ward?
___________________________
___________________________
___________________________
4.8 What are your suggestions on how the government can improve citizens’ participation in budget formulation?

a) At village level?
___________________________
___________________________
___________________________
___________________________
b) At ward level?

Thank you for your cooperation.
QUESTIONNARE FOR DED, COUNCIL’S OFFICERS, WEOs AND VEOs

Dear sir/Madam

I am conducting a research study on An Analysis of the Participation of Citizens in Budgeting Process in Local Government in Tanzania; the Case of Ngara District. Kindly respond to the questions below to the best of your knowledge. For ethical issues, the identification of individuals is not required. The information which you will provide in this study will be treated with high confidentiality and will only be used for the purpose of this study. Thank you in advance for your cooperation and support.

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<td></td>
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<td>5. Widower</td>
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<td>104</td>
<td>Please indicate your level of Education</td>
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<td>7. Form IV</td>
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<tr>
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<td></td>
<td>8. Others specify</td>
</tr>
<tr>
<td></td>
<td></td>
<td>..................................................</td>
</tr>
</tbody>
</table>

95
| 105 | Which occupation/job describe you best | 1. DED  
2. Officer in Planning Department  
3. Councilor  
4. WEO  
5. VEO  
6. Others specify  
……………………......................... |

### Section Two: Specific questions

Instructions: Cycle the best answer and fill the answer and give reasons wherever you are asked.

2.1 Do citizens participate in budget formulation at village level? Yes  No

If yes, how do they participate?

______________________________________________________________________________

______________________________________________________________________________


If no, why?

______________________________________________________________________________

______________________________________________________________________________

2.2 Do citizens participate in budget formulation at ward level? Yes  No

If yes, how do they participate?

______________________________________________________________________________

______________________________________________________________________________

______________________________________________________________________________

If no, why?

______________________________________________________________________________

______________________________________________________________________________
2.3 When are budget formulation meetings called? Mention the month ______________________

Describe the process of how citizens participate in these meetings:

________________________________________

____________________________________________________________________

2.4 Who always calls the meetings for making the budget for the village? Give the title ______________________

2.5 Who calls the meetings for making the budget for the ward? Give the title ______________________

2.6 Do citizens participate in budget formulation through O&OD? Yes No

If yes, when was it done for the last time?

________________________________________ Who facilitated these

O&OD community meetings ______________________

2.7 Where and when did they get skills to facilitate O&OD meetings?

________________________________________

____________________________________________________________________

2.8 Who financed these community meetings for O&OD for citizens to participate in budget formulation?

____________________________________________________________________

____________________________________________________________________

If no, why were O&OD community meetings not conducted?

________________________________________

____________________________________________________________________

__________
2.8 Were the items proposed by citizens at the ward level included in the council approved budget by full council? Yes  No
If yes, list them and year when they were included (sight 2 wards):
________________________________

If no, why?
________________________________

3
3.1 What are the existing meetings for citizens to participate in formulating the budget at village level?
________________________________

3.2 What are the existing meetings for citizens to participate in formulating the budget at ward level?
________________________________

3.3 Who always calls the meeting where citizens have to participate in formulating the budget at village level?
________________________________

3.4 Who always calls the meeting where citizens have to participate in formulating the budget at ward level?
________________________________
3.5 In which months do citizens meet to formulate the budget at village level?

3.6 In which months do citizens meet to formulate the budget at ward level?

3.7 Are you informed that it’s right of citizens to participate in budgeting formulation at village level?
   Yes    No
   If yes, how did you know?
   If no, why?

3.8 Is it’s right of citizens to participate in budgeting formulation at ward level?
   Yes    No
   If yes, how did you know?
   If no, why?

3.9 How is VEO involving citizens in planning development projects in your village?
3.10 How is WEO involving citizens in planning development projects in your ward?

_________________________________________________________________

_________________________________________________________________

3.11 What are your suggestions to improve citizens participation in the budgeting process through O&OD?

_________________________________________________________________

_________________________________________________________________

_________________________________________________________________

_________________________________________________________________

What is the process of preparing a budget for local government?

_________________________________________________________________

_________________________________________________________________

_________________________________________________________________

_________________________________________________________________

_________________________________________________________________

Thank you for your cooperation.