

Challenges for Implementing New Public Management Reforms in Local Government in Tanzania: Evidence from Six Selected Local Government Authorities

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Abstract

New Public Management (NPM) Reforms have been implemented worldwide. The fundamental aim being enhancing efficient and effective delivery of public services. However, its practicability in the public service especially in developing countries has for some reasons criticized for corroding the bureaucratic nature of the public sector which is service orientation. This study examines the challenges for implementing New Public Management reforms in Local Government Authorities (LGAs) in Tanzania. The literature confirms that NPM is an array of reforms which have a direct association with Local Government Reform Programmes (LGRP) implemented in Tanzania since 2000. Conforming to NPM philosophy, LGRP attempts to apply corporate management principles in the delivery of public services provided by LGAs, increase productivity, accountability, transparency and public participation in public service delivery. Two questions related to elements and challenges of NPM in LGAs guided up this study. Both primary and secondary data methods employed in gathering relevant information from respondents in six selected LGAs. Theoretical and empirical reviews helped to gather hands-on information about NPM and Local Government Reform Initiatives in Tanzania. The results show that NPM reforms exists but do not effectively work in Tanzania LGAs. This is attributed by number of challenges LGAs face including complicated nature of its administration and management practices, political and accountability structures and systems. The study concludes by recommending that, LGAs should be guaranteed complete autonomy in managing its affairs and should they be free from any political interference.

Keywords: New Public Management, Local Government Reforms, Local Government Authorities, challenges, Public Services, Tanzania

1. Introduction

New Public Management (NPM) has increasingly become a wider global reform model for managing public sectors in the world (Haque 2004; Kapucu 2007). The nature of NPM lies on adopting techniques of the private sector aiming at enhancing efficiency and performance improvement in the delivery of public services (Kim and Han 2015). It is well recognized that NPM triggers a series of reforms which are intended to maximize the effectiveness of local resources and all spheres of public sector management (Matei and Chesaru 2014). The New Public Management reforms in Local Government in Tanzania culminates in the Local Government Reforms started since late 1990s purposely aimed to bring socio-economic development, poverty reduction and improve quality, access and equitable public service delivery to the local people (Mgonja and Tundui 2012). The reforms also aimed to achieve devolution of government roles and functions and to that end transform Local Government Authorities competent strategic leaders and coordinators of socio-economic development accountable and transparent in service delivery and poverty reduction interventions in their areas of jurisdiction. The New Public Management reforms were also formulated and implemented by the government to address the problems which constrained the performance of LGAs. The problems including weak human resource capacity and management, weak leadership and poor management of the councils, shortage of suitably qualified, disciplined and committed personnel. Also, Shortage of revenue due to narrow tax base, over-employment, and lack of transparency and accountability in the conduct of Councils' business (Fjeldstad, Braathen et al. 2006). These problems persevered in the absence of autonomy of the local government decision making and unanticipated and achievable improved performance in service delivery as well as development initiatives through broad-based public involvement before 1984. It is until 1984 where the local government authorities started to take shape and entered into force (Pallangyo and Rees 2010). As a result, these reforms were mainly imposed to overcome those problems and contribute to the Government's efforts of reducing the proportion of Tanzanians living in poverty and transform the Local Government Authorities to be the instruments of social and economic development (Venugopal and Yilmaz 2010).

Since the introduction of NPM reforms, LGAs have realized some progressive achievements such as participation of local people in council plans, elections (Democratic representation) (Haule 2013). Moreover, a number of structures to enhance the application of corporate management principles such as auditing processes,

publication of financial reports into public places, public access to council financial records, local public hearings and presentations on development projects and public demand on income and expenditure financial reports, open rallies and meetings in all levels of the Council signifies the significant impact of NPM reforms in LGAs (Warioba and Letisia 2010). Despite the adoption and implementation of New Public Management reforms, yet LGAs experiences a lot of challenges making them fail to perform as expected. Poor social services in areas of education, health, water, infrastructure and poverty persistently hit most of the local people. This study attempts to examine the critical challenges associated with the implementation of the New Public Management reforms in Local Government Authorities in Tanzania by answering two key research questions related to challenges and existence elements of NPM in LGAs. The first question is what are the elements of NPM in LGAs in Tanzania? The second question is what the challenges associated with the implementation of NPM reforms in LGAs in Tanzania are? To address these issues structured and focused group interviews conducted by six LGAs one Municipal Council (Kigoma MC), one town council (Tarime TC) and four district councils Kigoma DC, Tarime DC, Karagwe DC and Misenyi DC). A review of policies, papers, previous studies and personal observations provided detailed inputs in answering these questions. This article covers the introduction, literature review including the concept and principles of New Public Management, Local Government Reform Programme in Tanzania, Methods, findings, conclusion and recommendations.

2. Literature Review

2.1. The Concept of New Public Management

NPM reforms started to emerge under the full sponsorship of multilateral organizations and quickly spread across many developed and developing countries since 1980s. It appeared because the remote existed traditional public administration all over the world proved ineffective and failed to take cognizance of fundamental environmental forces of business operation (Kalimullah, Ashraf et al. 2012). The well-built character of the model is advocacy for assimilation of private sector techniques of efficiency, effectiveness, and competitiveness in restructuring and management of the public sector. It consists of a wide-ranging reform movement in public sector structured to get a hold better performances by establishing a set of planned changes to the structures and processes of the public sector (Governance 2002; Arora 2003; Ehsan and Naz 2003).

NPM reforms connote the shift of emphasis from traditional public administration to public management practices. Moreover, the concept arose from the conviction that public organizations bureaucracy was broken down and needed to be fixed up by new management model (Savoie 2006). NPM is a label that involves an array of reforms stirred by the ideas that private sector management techniques have to increase public sector efficiency, effectiveness, and economy (Fatemi and Behmanesh 2012). These methods include an introduction of administrative systems, increase public administrators' responsibility, submission of market mechanisms and the introduction of quality management techniques into the public sector (Rahman, Liberman et al. 2013). (Van Der Sluis, Reezigt Et Al. 2015) defines NPM as the introduction of ideas and techniques of the private sector such as outcome-based accountability and market drove management into the public sector aiming at improving efficiency and effectiveness of the public sector, enhancement of responsiveness of organizations to a citizen, reduction of public expenditures, and the improvement of managerial accountability.

According to (Siltala 2013), NPM refers to the transfer of business management techniques and market principles from the private sector into the public sector so as to slim the state and local government agencies by introducing market disciplines in their operations. Similarly, (Alam Siddiquee 2010) defines NPM as the application of private sector values and principles to increase efficiency, effectiveness, and general performance of the public sector. He also mentioned that NPM entails changes linked to organizational structures and operational processes and principles of public administration whose heart of changes stresses on outcomes and results, cost-cutting, efficiency, and flexible management. (Savoie 2006) Suggests that the philosophy is rooted in the conviction that private sector management is superior to public administration. Therefore, the solution is to transfer government activities to the private sector managerial techniques through privatization and contracting out. (Savoie 2006) went ahead commenting that the best option of reducing red tapes in the conduct of the government business is to transfer business management practices to government operations to bring about a new mindset and a proliferation of the management techniques i.e. to "debureaucratize" government operations significantly. (Hope 2001) Provides that NPM reforms refer to structural and institutional changes determined to maximize productive and allocative efficiencies that are held back by public agencies that are unresponsive to the demands of citizens and led by bureaucrats with the control and incentives to expand their administrative spheres. In a local context, (Warioba and Letisia 2010) defines NPM as the incorporation of sound governance principles such as participation, accountability, transparency, coordination and decentralization approaches of decision-making in the management of public sector institutions including Local Government Authorities with the aim of attaining efficient delivery of public service.

Likewise, many scholars have conducted empirical studies on NPM showing its importance in bringing efficiency, effectiveness, economy and tactical management approaches closer to business methods.

The following are some of the empirical studies that confirm the existence of NPM as a wave of reforms in the public sector. (Santos Curto and Dias 2014), conducted an exploratory study on Administrative reforms and performance of local public policies. His study explains the relationship between regulatory reforms in Portugal concerning of the dependence of local government in the face of budgetary resources of the government and Municipal revenue collections. The study employed grounded theory approach using information related to the structure of local authorities and the level of partnership with the private sector. The study found that increased participation of private organizations in local public policies has a direct association with less reliance on state budgets and a significant number of local government managerial structures. (Zaharia 2012) In his study on "introduction to New Public Management in the Romanian and Swiss Local Public Administration" suggests that adoption of private sector ideas, practices, and techniques of NPM reforms has amplified the transformation of Romania and Switzerland traditional bureaucratic public administration into current government which is responsive to community needs. The study shows that NPM implemented in most of the Municipalities in both Countries. As for the case of Swiss, the study indicates that new public management ideas at the Swiss local government over one-third (34.7%) of municipalities consider new public management concepts. Although, not all aspects of NPM implemented in all governments, some elements of NPM applied in a considerable number of cities. About a quarter (25.3%) of the municipalities have already taken administrative measures similar to the ones of NPM. The study concludes that overcoming poor situations and performance of local government in both Swiss and the Romanian required introducing new ideas and concepts of NPM.

Similarly, (Sulle 2011) conducted a study on "Result-Based Management in the Public Sector: A Decade of Experience for the Tanzanian Executive Agencies." The study reveals that adoption of result based management in Tanzania public sector is one of the NPM inspired reforms. The study explores the extent to which the executive agency management to transform and managed to shift to the result based approach of NPM. The study finds that result based approach has partially implemented in public sector in Tanzania also less emphasis on management for results still predominantly based on inputs and processes.

(Hammerschmid and Van de Walle 2011) On their study on "the Impact of the New Public Management: Challenges for Coordination and Cohesion in European Public Sectors" discusses an overview of academic evaluation and impact assessments of the entire NPM reforms. The authors discuss two sets of NPM reforms particular managerial creativity and innovativeness and changes to the role of government and citizens brought by NPM. The study concludes that many academic researchers are focused on managerial innovation within the public sector while the changes to the role of government and citizens have remained of critical nature with relatively limited attention for empirical study. (Chaligha 2008) Conducted research on local autonomy and citizen participation in Tanzania: from a local government reforms perspective in six LGAs. His study revealed many problems including lack of transparency and accountability of council leaders at all levels, limited local autonomy, lack of power to mobilize financial resources, limited participation of citizens in development projects at the lower level. The study concluded that local government reforms have not yet improved the capacity of LGAs and has failed to promote local autonomy. Also, lack of citizen participation in local plans undermines the powers of the local councils to improve citizen welfare envisaged in the local government reforms. Though NPM model adopted by many countries in the world, studies on its impact on Local Government Management especially in Tanzania are not exhaustive. Many studies in Tanzania have concentrated on the analysis of the role, applicability and influence of NPM in central government institutions and private sector alone. This study is therefore sought to contribute to the existing literature in particular on the applicability of NPM reforms in the local administration.

2.2. Principles of New Public Management

(Promberger and Rauskala 2003) agrees that NPM has come to identify a series of methods and programs aimed at reforming the organization and processes of the public sector to provide quality services to citizens and make it more competitive and efficient in resource use and service delivery. (Kalimullah, Ashraf et al. 2012) Also suggests that NPM described in several guiding principles which denote a clear distinction with the traditional model of administration which embodies a dominant role of the government in the provision of services, hierarchical structure of organization and centralization. Many scholars have been debating about what precisely could determine the nature of NPM (Benz, Siedentopf et al. ; Miller and Dunn 2006; Vabo 2009). Although there have been a debate among scholars over precise nature of NPM, (Hood 1995) summarizes these into seven principles;

P1: An emphasis on hands-on professional management skills for active, visible, discretionary control of organizations (freedom to manage)

The principle suggests that visible top managers should control public organizations more actively by exercising discretionary powers. It also puts emphasis on moving away from policy skills and personnel management rules towards active management and relatively anonymous bureaucrats to visible and proactive managers at the top of public sector organizations to deliver quality services to customers. However, this principle justifies that

accountability requires particular assignment and assumption of responsibility for action.

P2: Explicitly standards and measures of performance through clarification of goals, targets, and indicators of success.

NPM brings precise standards for measuring performance in the public sector which compels management leadership to pay attention to established large pictures of the organization carefully. It implies that government agencies require the clear statement of goals, targets, and indicators of success, and performance measurement based on pre-determined standards/indicators of achievement such as MBO (Management by Objectives). The established performance measurement, therefore, enables the public administrators to be directly held accountable for their actions. (Hood 1995) provides the justification that accountability requires the clear statement of goals while efficiency requires the hard look at objectives.

P3: Greater emphasis on output controls, resource allocation, and rewards linked to measured performance indicators and a break-up of centralized bureaucracy.

NPM requires the public organizations to adopt robust output orientations which need an organization and staff to work to performance targets. This break-up traditional input controls and rule-governed process-orientation linking resource allocation to measured performance. (Hood 1995) Provides that link to performance measurement is the need for the public organization to focus on results rather than processes. The emphasis here is on the need to stress more on results rather than procedures.

P4: The shift from unified management systems to disaggregation or decentralization of units in the public sector.

NPM advocates for disaggregation of bureaucratic groups in the public sector to form a more efficient and accountable public service. It emphasizes on the creation of smaller units which are more efficient and better able to establish objectives and work towards them more quickly and directly. The rationale for the establishment of manageable units and the delegation of authority enabling quick and flexible decision making which reflects citizens' demands. Decentralization, however, is conceived effective regarding responding to citizen requirements and preferences.

P5: Introduction of greater competition in Public Service Provision

NPM focuses on increased competition in the provision of services among the public sector organizations which can help to achieve parsimony in the use of resources and also improve the quality of public utilities which is essential from responsiveness to the citizen's demands. The beliefs that private sector practices such as market discipline when introduced in public sector, the threat of competition and rivalry between providers fosters efficiency in service provision and choice for the customer. Similarly, (Vigoda 2003; Hammerschmid and Van de Walle 2011) points that the fundamental feature of NPM was a need to go away with the inefficiency of the public sector by introducing competitions among the units of the government and imposing tighter controls on those units.

P6: A stress on private-sector-style management practices

New Public Management considers that public sector should behave in a more business-like manner (i.e. using short-term labor contracts, development of corporate plans, performance agreements and mission statements). The idea behind is that the efficiency of public service provision is enhanced where a public sector organization performs its affairs by business principles. Related to this, it is imperative that public agencies should remunerate high their employees like those in the private sector, encompassing such mechanisms as performance-related pay and more flexible working practices.

P7: Stress on greater discipline and economy in resource use

NPM emphasizes that public service agencies must pay much higher attention to the way in which they use the financial and human resources at their disposal. The emphasis in the new public management is very much on cutting the cost of public service provision, parsimony in resource use, raising labor discipline, cutting direct costs and doing more with less, while at the same time increasing its quality. Besides, it is the intention of this study to see how much these elements relates to NPM reforms in local government authorities in Tanzania.

2.2.3 New Public Management Reforms in Local Government in Tanzania

NPM concept emerged as a solution for managerial and structural problems of the public sector some including the size of the government, centralized bureaucracies, inadequate mechanisms of accountability, waste and inefficiency in resource use (Kalimullah, Alam et al. 2012). This assertion manifests in the Local Government Authorities in Tanzania which for a long time faced some structural and administrative problems. The prevailed problems as they were critical, forced the government to re-assess its regulatory and governance systems by reforming the local government system aiming at improving local government administrative structures and operations (Vyas-Doorgapersad 2011) and (Rajca 2010). The best form of NPM in Local Government Authorities (LGAs) in Tanzania is the Local Government Reform Programme (LGRP) implemented countrywide since 2000s. LGRP in Tanzania began in 1998 aiming at transferring resources from central government to local government and devolving centralized power to create more autonomous LGAs to make them be able to provide core services in a transparent, accountable, accessible, equitable and efficient manner

(Tidemand and Msami 2010).

Empirical studies show that the particular, strategic vehicle and guiding principle of the Local Government Reform Programme is 'Decentralization by Devolution' (D by D) implemented all over the Local Government Authorities (Ngware 2005). The term decentralization was used to refer to the transfer of power, authority and functions from the central to local governments (Frumence, Nyamhanga et al. 2013). The decentralization by devolution policy, therefore, is an integral part of the reform process going on in the country which affects every aspect of the country's social fabric. Again, according to (Ngware 2005) Decentralization by Devolution Program in Tanzania is a vast, dynamic and complex program of change which requires mindset and attitudinal changes in the conduct of local government business. Implementation of Decentralization by Devolution Policy under the umbrella of Local Government Reform Programme in Tanzania proved to have changed the management practices of LGAs (Fjeldstad 2010). It has contributed to improving local government capacity for financial management, human resources, local participation in development activities and elections (Wunsch 2001; Atreya and Armstrong 2002). The government of Tanzania also formulated and implemented LGRP to address the problems which severely constrained the performance of the Local Government Authorities. According to Local Government Policy Paper of 1998, the program intends to strengthen local authorities and transform them to be effective instruments of social and economic development at local level. It also provides that, the primary goal and purpose of LGRP is to contribute to the Government's efforts of reducing the proportion of Tanzanians living in poverty and improve quality, access and equitable delivery of public services, particularly to the poor. It has to provide through reformed and independent local authorities (Tidemand and Msami 2010). According to (Governance 2002) LGRP's intention perceives the future local governments as institutions which are largely autonomous, active and efficient, democratically governed, deriving legitimacy from services to the people, fostering participatory development, reflecting local demand and conditions, and being transparent and accountable to the people. Equally, the policy paper on local government reform published in October 1998, provides the main principles of the LGRP. These include letting people participate in government at the local level and elect their councilors, bringing public services under the control of the people through their local councils; giving local councils powers over all local affairs, determining appropriate and profitable organizational structure for local government authorities. Similarly improving political and financial accountability, securing finances for better public services; creating a new local government administration answerable to the local councils and local needs, de-linking local administrative leaders from their former ministries and creating new central-local relations based on legislation and negotiations rather than on orders (URT, 1998). According to LGRP policy document of 1998, local government reforms focused in the following five areas. The first area is finance dimension which seeks to give local authorities more sources of revenue and introduce conditional and unconditional grants from the central government to local governments. Conditional grants provided in the more sensitive sectors specific areas such as education, health, roads, water and agricultural services. Unconditional grants also were intended to be given to other development sectors such as natural resources, trade cooperatives, and lands and community development. Also, the various sources of revenue are to be divided between the two levels of government on a more rational basis, in line with the expenditure responsibilities of both levels. The second area is the administrative dimension which focused on decentralization of local government personnel by integrating them in the local councils from ministerial subordination and restructuring local government administration. Also decentralizing human resources to the local council and giving local authorities power to appoint, promote, develop and discipline their staff. The third area is the central-local relations which direct the Central government agencies and ministries to concentrate on policy-making, support and facilitation, monitoring and quality assurance and control within the law. The fourth area is service function dimension which focused on decentralized public services to bring service provision and management to end users while increasing service quality and quantity. And the fifth area is democracy aspect geared to strengthening local democratic institutions enhancing public participation and bringing control to the people.

3. Methodology

To address the research questions stated earlier in the introduction of this paper, NPM reforms in Local Government Authorities in Tanzania is beheld into its existence and applicability in the local settings and the associated challenges on its implementation based on its current operational and institutional functioning. Previous studies have shown that NPM reforms in LGAs were mostly meant to address the problems confronted LGAs so as to bring desired changes responding to economic and social demands of the citizens (Hope, 2001) and (Tidemand and Msami 2010). In this discourse, NPM reforms in LGAs in Tanzania is explained in two dimensions, elements that justify its existence in LGAs and challenges impeding its implementation. The study draws attention to the fact that these two aspects can best explain the applicability of this model in LGAs business. Data were collected basing on the field work conducted in January and February 2017 in six LGAs in Tanzania (Kigoma Municipal Council, Kigoma District Council, Tarime District Council, Karagwe District

Council, Misenyi District Council and Tarime Town Council). The sampled LGAs were categorized into two groups one urban and five rural. In-depth interviews were conducted in Kiswahili/English languages to 52 interviewees. The interview involved Local Government Training Institute (LGTI), Regional Secretariat (RS) and President's Office Regional Administration and Local Government (PO-RALG). Among them 18 interviewees were purposefully chosen based on their seniority, managerial and leadership roles. They include 6 Council Directors, 1 Mayor and 5 Council chairpersons, 1 Municipal Human Resource Officer (MHRO), 4 Districts Human Resource Officers (DHROs) and 1 town Council Human Resource Officer (THRO). Also, focused group discussions were conducted with (34) respondents randomly selected; they included 12 councilors, 6 Regional Secretariat staff, 2 LGTI lecturers, 2 PO-RALG staff, 6 council accountants and 6 members of Tanzania Association of Mentors (TMA). TMA members were included in the Sample because they are based in the sampled LGAs to provide coaching, mentoring and technical advice to LGAs regarding Public Sector System Strengthening (PS3) under the United States International Development Agency (USAID), so they are quite familiar with all systems and structures of LGAs. Further, participant's observations were undertaken to prove the knowledge of the existence and application of NPM principles in LGAs. Likewise, secondary data obtained from Policies and Regulations, papers, manuals, and PO-RALG Revenue Collection Dashboard.

4. Findings

This part presents the results obtained through Interviews, Focus Group Discussions, Observation and Secondary data sources reviewed during the study. The results and discussions are based on the fundamental research questions earlier stated as related to elements of NPM in LGAs and challenges impeding its implementation.

4.1 Elements of NPM reforms in Local Government Authorities in Tanzania

The first question of this study was a conscious one associated with existing elements of NPM practices in Local Government Authorities in Tanzania. The fact that NPM reforms in the Local Government Authorities in Tanzania were introduced since the 1990s and implemented to date, this study justifies existing NPM elements in LGAs. The study banked on most respondents views that the significance benefits brought by LGRP in LGAs manifest the existences of NPM elements. The findings from primary and secondary data reveals the following existing elements of NPM in LGAs in Tanzania. The first element is financial management reforms including the application of Local Government Financial information Management systems. These changes came to address the long existed financial management problems confronted Local Government Authorities so as to enhance the proper use of public money at the local level, increasing local government fiscal autonomy by expanding its revues sources and its collections. Initial findings revealed the establishment of legal rules to guide the way public money spent and accounted for connotes existing element of NPM reforms (Mbogela and Mollel) 2014. The study also found that the existing financial management legal framework including Acts, policies, manuals and guidelines were brought up by LGRP to signify new ways of managing LGAs financial resources. These include the Local Government Finance Act No 9 of 1982, Local Authorities Financial Memorandum 1997, Financial Regulation 1995 and Public Procurement Act of 2004.

Related to an improved financial management of LGAs, the study revealed the government's decision to reduce LGAs bank accounts in 2012 from 32 and above to 6 accounts for each council as a deliberate NPM reform geared to enhance the efficiency of LGAs (PMO-RALG, 2012). The study noted the six bank accounts in all LGAs are (1) Council Own Source Revenue Collection Account, (2) Personal Emoluments Account, (3) Other Charges Expenditure Account, (4) Development Account, (5) Miscellaneous Deposit Account; and (6) Road Fund Account. An interview with council directors, council mayor and chairpersons on the disadvantages of operating many accounts in the same council, they pointed the following. One, managing several accounts consumed a lot of time in preparation of Bank Reconciliation and increased operational costs of bank accounts per month. Second, reports not produced timely. Third, it caused weak internal control system as transactions related to these accounts were done manually; most of the accounts remained dormant in the event where projects closed; the government had no correct financial data or capture information of funds that directly sent to LGAs' projects by partners (off budget). Similarly, vulnerable to fraud (Ineffective detective controls) and high risk on financial management and oversight as fraud occurred undetected timely. Equally focused group discussion with the accountants, TMAs Regional Secretariat PO-RALG staff found that operating six accounts is the significant result of financial reform in council financial management. They pointed six accounts operation has increased and encouraged transparency, accountability and discipline, reduced transaction costs, management burden to the preparation of bank reconciliations and on time production of different financial reports and have strengthened the International Public Sector Accounting Systems (IPSAS) compliance useful than it was before. Also, the study found that the introduction and operationalization of Integrated Financial Management System-Epicor 9.05 in all LGAs was a deliberate effort to match with the changing environment of advanced technology where accounting tasks can easily be done through computerized systems. Although the introduction of Epicor 9.05 was constrained by the readiness of some stakeholders to accept and apply it,

availability of very few skilled accountants with the knowledge of using computerized accounting packages hampered its efficiency. Also, availability of reliable fund for operating the system (PMO-RALG, 2012) hastened its use. Despite the limitations, the study found that the package remains an important tool in LGAs financial management in providing the source of fund identification codes, controls Sub warrant holders not spending funds outside their sub-votes. The study also found the importance of Separating duties to the users of the system (entering, reviewing, approve & post online). Similarly, the package provides reliable control of expenditure not done outside the plan and budget (no overdraft) and fund balances available for of each source and enhancing on time production of reports. Reflection of fund allocation to cost centers, fund allocation / de-allocation by accounts, itemized expenditure and commitment and general ledger reports in the system proved the effectiveness of the system.

The establishment of Internal Audit Unit to control internal funds and other LGAs systems and structures signifies the reforms taken by the government. Also, the changes resulted from the creation of the Council Finances and Administration Committee as a watchdog of all financial and administrative activities of the Council conforms to principle number seven of NPM of Stressing on greater discipline and economy in resource use. According to (Fatemi and Behmanesh 2012) NPM, philosophy increases community awareness and transparency about government functions; it has forced Local Government Authorities with complying to systems of budgeting, accounting and their financial management reporting which unearths new ways of management. The study also found that NPM reforms in LGAs coped with the adoption of Financial Management information systems (FMIS) introduced to help them improve their public expenditure Management (Khemani and Diamond 2005). Most interviewees especially the Council Directors and the Accountants revealed that, adoption of FMIS has allowed prompt and efficient access to financial data, transparency, and accountability of the executives. Also, strengthened financial controls and has helped councils to trace all the essential stages of the transaction processing from budget releases, commitment, purchase, payment request, reconciliation of bank statements, and accounting of expenditure compared to the previous existed manual system. Also, the study found that reforms have increased the level of financial reporting and availability of comprehensive financial information on current and past performance hence it is a valuable tool for budgetary forecasting and planning.

Another significant reform in this area is the introduction of Electronic Fiscal Devices (EFDs) in tax collection in Tanzania (Kapera 2017) and (Chege, Kiragu et al.) 2015. These gadgets introduced to reducing tax collection costs, integration of taxation system with other administrative systems, create standardization among the taxpayers and bringing automation and innovation in the tax and revenue collection systems. Although revenue collection using electronic devices is compulsory in every council, it suffers from many operational weaknesses. One flaw pointed out was network reliability especially collecting taxes in rural areas.

Also special and dishonest tax collectors, lack of barcodes in many products especially crop produces hampers efficient revenue collection. The study found that although the use ICT in revenue collection and reporting has increased transparency and availability of funds collected by each local authority of every regional daily, taxes based on mere estimates of the product quantity. The study consequently found that, despite the weakness of the system, still electronic devices is helpful as it facilitates preparation of daily revenues collected. An interview with the Director of ICT from PO-RALG, he supported the application of the system powered by ICT infrastructures that it has increased revenue transparency. He revealed that it is now easier for every citizen to know the revenues collected by each council and from which sources through the Ministry of Regional Administration and Local Government Administration Revenue collection dashboard (PO-RALG, 2017) provided that there is access to internet simply using mobile phone or computer.

Outsourcing or contracting out some LGAs services primarily revenue collection is another element of NPM reform. According to (Mrutu and Mganga 2016) outsourcing revenue collection of LGAs is a typical form of NPM which allows Competition in the provision of services and it provides mechanisms for solving inefficiency of LGAs in revenue collections. The study found that its applicability helps to achieve parsimony in the use of resources and also improves the quality of public services which is essential form of responsiveness to the citizen's demands. Although council directors commented positively on the benefits of outsourcing revenue collection, councilors had a different opinion on it. They suggested that outsourcing of revenue collection has no positive impact on improved revenue collection rather it has been a source of enriching the private individuals at the expense of the council.

The second element of NPM is the introduction of Human Resource Performance Management System in LGAs. Previous studies suggested that LGAs were faced with systemic human resource performance constraints (such as institutional weaknesses, poor service delivery, under-utilization and management of human resources. Similarly, poor performance management culture, lack of a comprehensive and attractive incentive system, lack of adequate records and information management systems and under-developed Human Resource hampered the performance of LGAs (Lufunyo, 2015). The study found that Human Resource Development became one of the focus of local Government reforms transferred to Local Government Authorities where all

matters related to recruitment, promotion, performance management, and discipline handled. Apart from delegating human resource management, the government established a mechanism for measuring the performance of all staff in the public sector including those in LGAs.

The interviewed Municipal and District Human Resources Officers suggested the introduction of Open Performance Review and Appraisal System (OPRAS) is an important tool for measuring the performance of employees in the public sector brought by LGRP. It is common using the (OPRAS) system that every employee has to establish objectives, targets, and indicators for his/her performance every year and sign with his/her supervisor. The signed document becomes the binding contract between the employee and the superior. The study revealed the fact that filling the (OPRAS) form is something which is not preferred by many employees as it is difficult for them to accomplish their set and agreed on performance targets successfully and objectives since there are limited resources and many employees do not know how to fill it.

Despite the resistance from among employees, Council Human Resource Officer provided that OPRAS remains the basis for employees' promotion, training or disciplinary action, the argument which is also supported by (Dickson 2013). Again the introduction of this open performance management tool in public sector conforms to principle number two of *NPM of imposing standards and measures of performance explicitly through clarification of goals, targets, and indicators of success*. As a group, the interviewees especially the Council Human Resources Officers and the Local Government Training Institute staff openly expressed that human resource development was the major focus of LGRP that's why the government with the support of donor countries under LGRP introduced the Capacity Building Grant (CBG) specifically for LGAs staff training.

Related to LGAs staff training, the study found that in 2010 the government developed a Training Strategy for LGAs as a framework for the provision of LGAs staff training (PMO-RALG, 2010). The policy goal of the plan was to ensure a well-organized, coordinated system of training and development of staff in the Public Service; and to guide the efficient, effective training of human resources and their subsequent utilization. As a result of the strategy, the study reveals that the Local Government Training Institute (LGTI) was appointed as a Lead Training Institution (LTI) to perform the day-to-day operation of LGA training, administration, organize training courses, TOT and training courses for Regional Secretariat staff.

Another element of NPM found in LGAs is the allocation of LGAs resources based on the agreed planning framework. Council Directors and TMA members confirmed that it has been wise for council resources allocated to conform to the overall Council strategic plans which are a road map for implementation of LGAs activities. The study also found that departments and units are supposed to set and cascade objective, targets, and standards of performance from the overall organizational frameworks mission and vision and overall goals. In the eyes of reforms, strategic plans are found to be necessary guiding documents which show what the council is supposed to behave in five years. Also, the study also revealed the importance of the Medium Term Expenditure Framework (MTEF) where council departments and units are allocated resources to produce necessary service (output) to the community. Resource allocation based on MTEF and Council strategic plans conforms exactly with principle number three of *NPM of putting greater emphasis on output controls, resource allocation, and rewards linked to measured performance indicators and a break-up of centralized bureaucracy*.

4.2. Challenges of implementing NPM reforms in LGAs Tanzania

The second question concerned with exploring the challenges associated with the implementation of NPM reforms in Local Government Authorities in Tanzania. NPM reforms have been practiced in Local Government Authorities since 1998 after the launch of the Local Government Reform Programme. The Local Government Authorities have experienced some reforms which entails changes on operations of the councils so as to bring convenient quality service to the community. As mentioned earlier, the major NPM reform is the adoption and implementation of Decentralization by Devolution Policy which devolved political, financial, human resources and other forms of decision-making authorities from the central government to the lower local government. According to (Ngware 2005) decentralization by devolution program in Tanzania is a vast, dynamic and complex program of change which requires mindset and attitudinal changes in the conduct of local government business. (Rajca 2010) suggests that despite the fact that NPM model entails transforming the traditional public administration to develop a more efficient, more adaptive, (Rosta-miklos 2011) comments that there is a risk that NPM-inspired reforms may come to lose sight of the underlying social purpose of the local government. This assertion is a clear manifestation of a varied nature, forms and set up of the Local Government Authorities in Tanzania. The study revealed the following challenges for implementing NPM reforms in Local Government Authorities in Tanzania.

4.2.1. Local government administrative, Political setting and accountability

NPM advocates for disaggregation of bureaucratic units in the public sector in order to form a more efficient and accountable public service (Alam Siddiquee 2010). The study found that application of NPM reforms cannot entirely be applicable in Local Government Authorities in Tanzania which are subjected to complex administrative, political and accountability structures. The local government system in Tanzania is divided into

two main units namely district authority, which covers the rural area of the country and Urban authority which includes the urban area of the country (MUSTAFA 2008). The Local Government (District Authorities), Act no.7 of 1982, provides for the establishment of local authorities in rural areas to cover district council, township authorities, Ward development committees, village councils and vitongoji (hamlets). On the other hand, the Local Government (Urban Authorities) Act No.8 of 1982 provides for the establishment of city councils, Municipal Councils, Town Councils, Ward Development Committees and Mitaa. Although local government literature shows the incompetence of these organs in execution of their activities, yet the structures impede the application of NPM based on their different bureaucratic and unified reporting systems and they differ in terms of resources available i.e. Financial and human resource capacity (Rasheli and Rasheli 2016).

(Lankina, Hudalla et al. 2008) suggests that analyzing the local administrative and political setting is fundamental to understanding the factors that compel accountability as a focus of Local Government Reforms. The study found that LGAs are subject to many accountabilities, within the councils itself, reporting to the central government (District Commissioner, Regional Commissioner, Ministries) Ministerial departments and now to the President since all Council Executive Officer presidential appointees. Most councilors who were interviewed revealed their discontentment to the prevailing administrative, political and accountability systems as they pointed that multiple accountability reduces the council efficiency and autonomy.

LGAs are in many cases subjected to receiving orders from the central government ministries and regional secretariats as such they fail to meet their targets as most of their plans are always distressed. The study also found that most of the councilors from the sampled 6 LGAs are below secondary education. This negates the government will to have a reputable political organ (full council composed of elected and appointed councilors) to supervise the council business and to champion reforms. It is evident that authority requires strong political will to drive the changes but in Tanzanian LGAs case, decision making organ composed of elected leaders from the same locality which is good, but mostly become desperate to find a reputable one to supervise the management activities of the council. The responses from the council directors and TMA members revealed that the qualifications for one to be a counselor among others only know how to read and write.

The study noted the difficulty situation in champion reforms and where the council decision making body (Full council) composed of elected and appointed councilors majority have limited understanding of the council business operations. Based on that in many cases some decisions are not reached on time as a lot of time is wasted on discussing unnecessary things, even meetings are deliberately postponed which compels councils to incur other sitting and travel allowances and refreshment out of planned budget. (Lankina, Hudalla et al. 2008) supports this argument by suggesting that “debating chambers” composed of leaders of that nature cannot implement sound policy decisions. The study also revealed that even the council mayor or chairman roles in most councils just reduced to chairing council meeting and only perform ceremonial functions (Wollmann 2005).

Again Local councils are charged by Executive Officers who are responsible for the day to day activities of the council. The study found that, since October 2015, the Ministry of Regional Administration and Local Government was transferred to President’s Office. The transfer automatically made Council Directors to be appointees of the president hence becomes very difficult for councilors to discipline them. An interview with Council Directors they revealed that their primary role is to manage all resources of the council including physical, human and financial, time and material resources and reporting to the full council all the activities they implement. Although they are the accounting officers of the council, they do not enjoy total autonomy, they cannot administer and champion local government reforms freely as their decisions are all the time interfered by politicians (Regional and District Commissioners, Ministers, Members of Parliament and Councilors). Also, the study discovered that all the visited LGAs have the mixture of councilors from different political parties such as the ruling party Chama Cha Mapinduzi (CCM), CHADEMA and ACT Wazalendo, especially in Kigoma Municipal Council and Tarime DC and Tarime TC. This mixture has been cited as problematic to development of the councils. All Council Directors after a through interview revealed that it has been very difficult to manage councils because of political tag of wars prevailing among the councilors as every party always protects its interest. They cited an example that a counselor from CCM suggests whatever innovative idea is, councilors from CHADEMA or ACT Wazalendo respectively tend to reject.

4.2.2. Shortage and underdeveloped human resource capacity

NPM puts emphasis on performance results which requires public organizations to focus on performance outcomes or outputs instead of their administrative processes (Sulle 2011). It also stresses on improvement of public service basing on results while giving public managers greater management authority over their fiscal and human resources (Moynihan 2006). The study found that implementing NPM in LGAs in Tanzania is entirely affected by shortage of quality and quantity supply of human resources. Within the local government environment in Tanzania, there is still underdeveloped human resources and in most rural areas there is a persistent shortage of staff.

The study shows that, except Kigoma Municipal Council, all other five LGAs under study, have limited number of employees and the small number of available not effectively utilized and retained. (Fjeldstad,

Braathen et al. 2006) justifies that Local government authorities face numerous and competing for reporting requirements from central government and constrained by lack of technical and staff capacity to manage its demand-driven services to the people. Equally, the interview results show enormous shortage of staff in areas of administration, finance, fisheries, forestry, tourism, procurement, internal auditors, agriculture, land, planning and wildlife, beekeeping. All Council Human Resource officer except Kigoma Municipal revealed a significant shortage of staff in rural areas including Ward and Village Executive Officers, extension officers and community development officers. On the other hand, councilors pointed the difficulties they get in implementing Council activities at the lower level where most of the Village and Wards Executive Officers in most wards and villages are not available. Even those who are available have no enough knowledge and competence to handle all the government projects and plans implemented in their areas of jurisdiction. The study also found that shortage of staff was attributed to some factors including transfer, peace mill recruitment and seizure of employment.

The Council Director, Chairperson, Human Resource Officers and all Councilors of Kigoma District Council explained that shortage of staff caused by the government decision to split the district into two councils of Kigoma District Council and Uvinza District Council which formerly was one. This decision caused the same available staff to be divided among the councils hence created a shortage of staff in many areas. The interviewees on the other hand altogether pointed that councils do not have enough staff because the government seized employing new employees in all sectors since 2015. The victims of this decision are LGAs which have all the time run shortage of staff.

Results from the interview also show that the government made tremendous efforts in building the capacity of LGAs staff including the development of the Training Strategy for LGAs training, the appointment of the Lead Training Institution and development of Training Evaluation and Reporting Systems (TERs). Despite the efforts, yet staff training in LGAs suffers from the lack of fund to train all the employees they have. Interviewed Council Directors and Human Resource Officers explained that the Local Government Reform Programme had the capacity building component (Capacity Building Grant) which disbursed to all local government authorities for training, but after donors withdrew funding in 2013, Local Government Authorities till now suffers. One Council Human Resource Officer commented that *'...despite the excellent training programs and plans we develop each year, we cannot train our staff because of lack of fund. Even the small money we set aside in our budget for training purposes, is diverted to other priority areas for example procurement of school desks, hospital drugs, etc....'* So a lack of staff training and a shortage of staff impedes much the implementations of the various reforms, policies and core functions of LGAs.

Consequently, the study revealed the fact that the central government decision to establish a Public Service Recruitment Secretariat since 2010 to handle all recruitment processes of all public servants including those in LGAs have jeopardized the LGAs delegated the role of managing human resources. Human Resource officers mentioned that existence of recruitment Secretariat is an obstacle to staff recruitment in LGAs since the capacity of the agency regarding human resource is very much limited to cover the whole country.

4.2.3. Limited financial resources

Local government authorities sources of fund depend largely on own sources collection, government subsidy to the development and recurrent expenditures and donor funds. The revenues collected (Nkanyanga 2014) are used in the provision of public services like water, education, health and other development projects. (Tidemand, Sola et al. 2014) discloses three main types of financial transfer for service delivery in Local Government Authorities (LGAs) in Tanzania namely recurrent block grants (composed of specific allocations for PE and other charges (OC), subventions (including basket funds) which fund expenditure that is recurrent in nature and capital development grants which support LGAs infrastructure. Despite the fact that LGAs are given power on management and collection of revenues, most of the revenues are taken by central government. They have a very limited fund to support its operation activities, so they become dependent on the central government (Kessy and McCourt 2010). This trend reduces much the objective of decentralization by devolution of devolving powers to the local government including financial autonomy (Fjeldstad and Heggstad 2003). The study found the actual situation in LGAs that they are totally under the control of central government which pays for their staff salaries and funding development activities. Even if they prepare their annual budgets and agreed by the full council, still it is the central government which sets the budget ceiling; means that even if the councils have very burning issues to be solved by having a lot fund, then it cannot be fulfilled. (Megele 2012) also provides that most Local Government Authorities in Tanzania faced with increasing need for reinvesting in resources and services such as health, education, water, and infrastructure. (Megele 2012) and (Nkanyanga, 2014) Suggests that the core services provided in LGAs are not met given the fact that the current internal source of revenue are primarily based only on regressive taxation such as property tax, sales and user fees which its collection is the merger to cut for increased needs of the community. Such as clean water, health, education. Interviewees provided the opinion that, to deliver quality and equitable services to citizens the government needs to rethink of the adequacy of these sources of revenue. The study also found that the huge gap between the projected and reported revenues suggested that LGAs revenue collection estimates are always not realistic. Because of the increased demands of

the community social services, the study reveals the truth that councils are severely experiencing widening gap between the availability of financial resources and local council expenditure needs hence frustrates its efforts deliver better services to the people.

(Fjeldstad and Heggstad 2003) also supported by the interviewed Council Mayor and Chairpersons, TMA members and LGTI staff points that the major administrative problem today for many councils is their inability to collect the revenues entirely. This is due to major internal and external organizational issues including; (1) inadequate administrative capacity to assess the tax base; (2) weak administrative capacity to enforce the taxes; (3) explicit and intentional tax evasion and resistance from taxpayers; (4) corruption, including embezzlement of revenues; (5) external pressure on the local finance department to provide optimistic projections; and (6) political pressure on the local tax administration to relax on revenue collection. The study found from the empirical study that, Although Local Government Authorities are implementing financial reforms, (Fjeldstad 2010) points that their fiscal autonomy have been reduced as the bulk of its revenues to fund development projects and employees' salaries contributed by the central government which also determines local government budget priorities.

The study, however, points out that the challenges are threatening the prosperity and successful implementations of NPM reforms in LGAs. The fact that NPM encompasses introduction of market competitions in the public sector, many scholars have posed a critic that the argument fits only in the private sector whose motive is to make the profit. The local government authorities whose motive is to provide social services to the citizens and not making the profit, the concept does not fit (Kalimullah, Ashraf et al. 2012). This argument is extended by (Hood 1991) who justifies that NPM on market competition and hands-on entrepreneur management is contrary to the traditional bureaucratic focus of the public administration. The study, therefore, opines that NPM reforms in LGAs could yield positive results if these challenges are eliminated or adjusted to fit the local environment.

4. Conclusions and Recommendations

There is evidence that NPM reforms exist in LGAs in Tanzania. The launch and implementation of the Local Government Reforms Programmes imply a significant model of NPM reforms. However, it is the conclusion of the study that NPM reforms in LGAs in Tanzania is limited to some challenges and its applicability fits entirely in the private sector whose motive is to make the profit (Islam 2015). Examples drawn in applying pure market competition in LGAs as it is the private sector is contrary to the traditional bureaucratic focus of the public administration and could hardly work in LGAs given the fact that the nature of its operation is service oriented. This argument receives support from (Dunleavy, Margetts et al. 2006; Bastow 2007; Hammerschmid and Van de Walle 2011) who suggest that NPM-style reforms have been widely associated with neo-liberal thinking and accused of their effect on the local government ethos as it brings the unequal treatment of citizens and a subsequent turn down in the cohesion of local communities. The evidence that the focus and aims of NPM reforms are well and elaborate, however, its applicability in Local Government Authorities in Tanzania remains a significant challenge. The problems emanate from nature and environment which Local Government Authorities operate. Considering the facts that most Local Government Reforms in Tanzania were donor-funded, it operated well at the beginning of Local Government Reforms. But since donors' withdrawal from supporting the efforts, then most reforms which took NPM model are in limbo. It is the argument of this study that NPM reforms will work efficiently if some conditions in Local Government Authorities are fulfilled. For example, the government should empower and give total autonomy to the Local Government Authorities to operate as per their existing environment. This situation will stimulate public servants creativity and innovation towards quality service delivery which is the focus of NPM. The freedom may also include non-interference in managing their resources; financial and human resources and allowing them to freely making decisions. Also, politics should not be entertained in the pursuit of council business rather professionalism should be respected and considered as the means of driving local government success. This argument is supported by (Walsh 1995; Kolthoff, Huberts et al. 2006) that, the philosophy of NPM is built to focus on separation of politics from Management practices. Similarly, for the case of staff recruitment, the Local Government Authorities should be left to decide the kinds and types of staff they need rather than being appointed by the central government especially the Council Directors (Venugopal and Yilmaz 2010). The study concludes that NPM reforms fit mostly in organizations which do real business and those which are free from non-interference from other central organs and politics. In Local Government Authorities in Tanzania which are tied up to the traditional bureaucratic system of the Central Government, NPM reforms remain a theoretical fallacy. It is the belief of this study that the best fit approach of NPM principles should be consciously adopted and tailored to fit the LGAs environment. However, this study suggests further studies on the effectiveness of NPM reforms in Local Government system management and how best the NPM reforms should be customized to fit the prevailing system, structural and operating environment of the Local Government Authorities in Tanzania.

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