Corruption, Taxation and Natural Resource Management in Tanzania

DAN BROCKINGTON
University of Manchester, UK

ABSTRACT Democratic decentralisation of natural resource management requires careful attention to the distribution of power, devolved accountability and institutional design. However, even if all these elements are well crafted, failures in efficiency, equity and service delivery are possible because of the way institutions of government are lived out in the practice of day-to-day life. This paper presents a detailed account of the performance of local government in Tanzania. It demonstrates remarkable deficiencies in the workings of local government taxation and service delivery, despite the well structured, downwardly accountable nature of local government. It considers the implications of these failures for calls for community-based conservation, and the importance of good institutional design in effective decentralisation.

I. Introduction
Advocates of decentralised natural resource management argue that devolved powers are likely to be more efficient and more equitable than central control. Local authorities are said to be better placed to discern problems and act on them with respect to natural resource management and service delivery more broadly (cf. Manor, 2004). They can be held to account more easily by their electorates. Critics of centrally controlled natural resources, such as protected areas or logging concessions, argue that their corresponding lack of responsiveness and local ownership, means these management regimes are more likely to be associated with impoverishment, inequality and environmental abuses. Locally based natural resource management is advocated as a means by which rural groups may both generate wealth while managing resources sustainably.

However, an extensive recent review of decentralisation of natural resource management has found that its practice is often unsatisfactory (Ribot, 2002, 2004). Real decentralisation rarely takes place. Instead, it is resisted by central
governments, who either do not devolve real power or else they devolve it to inappropriate, unaccountable authorities. Decentralisation is often either not properly enacted legally, or not properly executed. It is open to hijack by local elites and non-representative or unaccountable organisations, including non-government organisations (NGOs).

These findings have prompted guidelines as to how power should be devolved to allow for effective collective action at the local scale (Manor, 1999; Ribot 2002, 2004). To be undertaken properly the right power structures need to be in place. This means downward accountability to a local electorate, devolved discretionary powers and secure transfer of rights and authority (cf. Crook, 1994). At the same time, decentralisation will require some supervision from the central state to ensure that minimum environmental standards are enforced, and that local elites do not control the powers available.1

The argument of this paper is that well-designed power structures alone cannot make for muscular decentralisation. It is the performance of these structures, the way they actually operate, which will determine how well decentralised local democracies work. The argument is partly based on analyses of democracy. Luckham and colleagues have argued that healthy democracies do not simply depend on well-set up systems of checks and balances (Luckham et al., 2000). Rather, their strength is to be found in struggles to improve the performance of these institutions. Conversely, however well democracies are structured, their performance will be afflicted by ‘democracy deficits’ which constrain the effectiveness of their operation. Consider, for example, the low turn out in western elections; the lack of real choice in leading political parties in the same; electoral systems, such as ‘first-past-the-post’ regimes which can produce legislatures unrepresentative of the electorate’s desires; proportional representation systems which can give excessive power to small parties; the work of Whips and spin-doctors in British Parliaments, and the power a Prime Minister has in a weak cabinet, or the under-representation of women.

Partha Chatterjee, in The Politics of the Governed (2004) pushes the argument further. Democratic deficits are not so much a problem requiring solution. Rather the dysfunctions of democracy are integral to the way that people make states and democracies work for them. The ideals of a healthy democracy are not necessarily a good thing for the day-to-day lives of most people. For example, the effective rule of law would make most people’s lives a misery, for their day-to-day existence in illegal squatter camps, under the protection of strong men, using stolen water or electricity, depends upon states not working as they should. Chatterjee observes that the mechanisms of healthy democracies, such as civil society, simply do not reach most people. In practice, civil society in most countries is the domain of wealthy educated and well-connected elites, ‘as an actually existing form it is demographically limited’ (Chatterjee, 2004: 39, italics in original). Most people are not citizens, they are populations of governed groups, subject to planning and faceless bureaucracies which they have to struggle to fight and penetrate. Theirs is the domain not of civil, but of ‘political society’, where politics ‘emerge[s] out of the developmental policies of government aimed at specific population groups’ (Chatterjee, 2004: 40). From this perspective understanding how the structures of the state perform, and how people use and reshape them to their own advantage, becomes essential. ‘Democracy,’
argues Chatterjee ‘...is not government of, by and for the people. Rather it should be seen as the politics of the governed’ (Chatterjee, 2004: 4).

We should note that advocates of decentralisation have not claimed that good structures on their own are sufficient. Ribot, for example, notes the importance of ‘nonelectoral accountability measures’ (Ribot, 2002: 13). These are things such as a free press; accessible legal resources; public discussion and reporting; fiscal transparency; local government finance through taxation; performance-based contracts; civic education; a good civil service, and sympathetic central government oversight. Important as is getting the structures of rule right for decentralisation, it is equally important to understand the performance of local governments and perceptions of their performance by their electorates. Understanding the challenges facing the spread of participatory democracy in diverse circumstances will require rich ethnographic descriptions of local governments in action. One could study, for example, what precisely a free press writes about, and how its readership responds to its concerns; or what people do as a result of civic education. In this paper I will focus on the operation of local taxes and development projects. By examining these in detail I will argue that what we could loosely call different ‘cultures of democracy’ need to be understood if we are to grasp how these systems work in practice.

This subject matter can inform three broader debates in development studies and cognate fields. First, advocates of devolved natural resource management, and particularly community-based conservation, in poor rural economies argue that closer community control over local resources could have significant implications for local government more generally. Community-based conservation could provide a catalyst for better local government in addition to providing the better quality resource management empowered local actors can afford (Hafild, 2005). In rural areas, natural resources provide the obvious taxable resource base from which local governments could obtain the wherewithal to govern (Ribot, 2004). Given that community conservation is also a means of reducing poverty, promoting prosperity, and enhancing equitable conservation practices this would indeed be a happy synergy (Hulme and Murphree, 2001; Fabricius et al., 2004).

There is in Tanzania a specific initiative which claims to fulfil these promises (Wily and Haule, 1995; Matose and Wily, 1996; Wily, 1997, 2002; Wily et al., 2000; Wily and Dewees 2001). It is based on an initiative of devolved village forest management which began in Duru-Haitemba, a village in Babati District, in the Arusha Region. The above-named authors describe a transformation in forest quality, management effectiveness and village attitudes to forest management in Tanzania which followed the devolution of control over the forest from the district to the village level. Their accounts are distinguished by their enthusiasm for these developments. They specifically attribute these achievements to the design and living function of village-based democratic government claiming that:

Both through design, and default of assistance from government, many [villages] have become active vehicles of local organisation, self-reliance, public activity and decision making. Social relations, and the identity of community, often built upon pre-villagisation, and even pre-colonial formations, have consolidated in the intervening years since formal villagisation of the 1970s. Many of the community’s assets, such as the village school, health clinic, wells,
and roads, have been communally established, maintained and owned. Indeed, with the abandonment of the one-Party state, the Village Council has become a fully democratic organ of village governance (1992) and has attained a new lease of life. (Matose and Wily, 1996: 202)

In addition they claim that these democratic institutions have been invigorated by the power they can now wield over their local forests (Wily and Haule, 1995).

However welcome village forest management would be (especially given the excesses of District and Central government control, cf. Shivji, 1995), I will argue that the validity of the successes claimed here are weakened by their thin descriptions of local politics and the functioning of the local authorities which have been thus empowered. Such advocacy of village democracies does not take into account the functioning of village and district local government and it specifically fails to mention problems of corruption at the local level. These problems have broader implications for community conservation more generally, which I examine in the conclusion.

The second broader issue which this paper addresses is the relationship between taxation and democratic performance. This has been examined in detail in an excellent review published by Michael Ross (2004). Ross noted that the idea that increased taxation increases democratisation pressures has been popular since the Boston tea party, but that the:

claim that ‘taxation leads to representation’ also contains a critical ambiguity: it is not clear whether democracy is linked to a higher absolute tax burden, or a higher tax burden relative to the services the government provides. (Ross, 2004: 234)

He then explored this relationship using a quantitative analysis of taxation, service provision and democratisation trends in 113 states between 1970 and 1997. His conclusion was that struggles over higher taxation alone do not produce greater democracy, rather people ‘rebel against taxation without commensurate services’ (Ross, 2004: 247). He went on to suggest that the changes brought about by structural adjustment could, ironically, work for the long term good even if (indeed because) they reduced the quality of service provision. For where structural adjustment made government services more costly they could promote democracy; conversely subsidised services would reduce pressures for democracy. In his words:

People may dislike taxes, and indeed they loath paying more while receiving less from their governments. Ironically this loathing may be a good thing...(t)heir desire for a cost-effective government may free them from arbitrary rule. (Ross, 2004: 248).

The study reported here has a different scope from Ross’s large-scale quantitative comparison. Yet it will nonetheless raise questions about the application of its findings. Central to Ross’s work is the idea that there is a relationship between state
and citizens which could develop in more democratic ways. As we shall see, this is questionable in some contexts.

The final broader debate concerns corruption, in which there has been a substantial growth of interest within development studies (Andvig et al., 2001a; Duncan and Dutta, 2006). Part of the growth has concerned possible connections between democracy and corruption. These relationships are far from being straightforward; indeed Andvig and Fjeldstad’s survey report findings which show that democracy can both deter and enhance corruption (Andvig et al., 2001b). Similarly, the impact of corruption on decentralisation, and vice versa, is far from clear. For some observers ‘decentralisation is always attended by an increase in the number of persons who are involved in corrupt acts’ (Manor, 1999 quoted in Andvig et al., 2001a: 7). Others are less certain. Martinez-Vaquez and McNab observe that ‘whether decentralization induces or controls corruption is, to date, a question with no certain answer’ (Martinez-Vazquez and McNab, 2003: 1608).

The conceptualisation of corruption is crucial here. Corruption can be seen to be a normal aspect of political practise, of the broader patron-client relationships within which politics are embedded (Chabal and Daloz, 1999), or an everyday aspect of ‘the politics of the governed’ (Chatterjee, 2004). Where they are the norm, then, corrupt practices, and expectations of such practice, might be empowered by devolution. Yet establishing that this is the case will require detailed ethnographies of the behaviour of local state actors and the way people cope with their behaviour. Moreover such ethnographies are precisely the means required to illuminate the practices of political society and state behaviour. As Gupta has argued (anticipating Chatterjee’s comments on civil society):

> Rather than begin with the notions of state and civil society that were forged on the anvil of European history, I focus on the modalities that enable the state (and simultaneously, that which is not the state) to be discursively constructed. Looking at everyday practices, including practices of representation and the representations of (state) practice in public culture helps us arrive at a historically specific and ideologically constructed understanding of ‘the state’.

(Gupta, 1995: 393)

The research reported here is a contribution to the ethnography of state performance. It provides a detailed account of the performance of Village and District Councils in Tanzania. The paper is based on anthropological fieldwork in Tanzania carried out between October 1999 and September 2000 during which time the author lived in a village called Mtowisa, part of Sumbawanga District in Rukwa region, in southern Tanzania. The principal method was participant observation. A large part of the author’s time was spent attending local government meetings, development projects and committees, as well as talking, walking and working with farmers and herders. More formal interviews were also conducted with the main players involved in all of the events described below.

Economically, Mtowisa is typical of many Tanzanian villages. Residents farm a variety of subsistence crops (maize and finger millet) as well as cash crops (rice and sunflowers) and root crops (cassava and sweet potatoes) for security against poor maize harvests. They keep goats, cattle, some sheep as well as chickens and ducks.
The village is on the floor of the Rukwa rift valley, with the nearby lake providing employment opportunities and fish. The local game reserve across the lake also provides a steady supply of poached smoked meat. The village is poorly connected by dirt roads to the district and regional capital of Sumbawanga, which sits above the escarpment. However, a short cut up the escarpment wall makes it only a six hour walk, and villagers regularly sell fish, chickens, fruit and other produce in the main town. Like many other parts of southern Tanzania the village has experienced an influx of Sukuma agro-pastoralists who first began coming to the area 35 years ago. This influx has introduced larger numbers of livestock to the region, new work patterns (drumming parties), crops (sweet potatoes), and facilitated the spread of plough technology and rice cultivation. It has also generated new jealousies and tensions between wealthy livestock keepers and poorer farmers, particularly over the problem of crop damage by livestock (Brockington, 2001, 2006).

During the author’s fieldwork, village politics and government were marked by the system of local taxation then in operation. Much of this has now changed with most taxes abolished and local governments gaining funding from the central state. This does not alter the value of the case study, which still enables us to gain insights into the way local politics work, and thus the local power relations which devolution empowers. The boldest claims for the success of local forest management were made when these taxes were in operation. An account of how the taxation system worked is fundamental to understanding why empowerment might not be as advantageous as has been claimed.

The paper proceeds as follows: first, briefly outlining how the machinery of local government is meant to work in theory in rural Tanzania. I then examine how these different elements actually behave, focussing on government expenditure, transparency, criminality and coercion. In the final part of the paper, the author considers the implications of this case study for community conservation in Tanzania and for democratisation and decentralisation more generally.

II. Local Government in Rural Tanzania in Theory

The structures that now govern Mtowisa, and all villages in rural Tanzania, have their origins in the forced villagisation operation of the 1970s. Following the forced removal of millions of villagers into rural centres, the 1975 Villages Act provided for a Village Council, which was to be elected by the Village Assembly (all resident adults). Originally these Village Councils were not vehicles of village empowerment but recipients of development plans decided on by higher government levels (Shivji and Peter, 2000). All decision making was dominated by the ruling party (Tanzania being a one party state at the time), and the chairman and secretary of the party at the village level became, ex officio, the chair and secretary of the Village Council. Since then, the capacity of Village Councils to represent and speak for their villagers has improved. Multi-party democracy was introduced in 1992, and Village Councils and their chairmen are now elected once every five years (Figure 1).

Collections of villages are grouped into wards, and each ward elects its own councillor to the District Council (Figure 1). The crucial relationship between villages and district governments in Tanzania at this time was that villages were vital sources of revenue for district governments. District councils levied considerable
taxes from villagers. They set a poll tax on all adult men (known as the development tax) and taxed businesses (bars and beer brewing), possessions (such as bicycles), livestock and the sale and transport of produce (cf. Ellis and Mdoe, 2003: 1380). District councils also monitored villagers’ activities in order that it might tax them fairly and allocate expenditure. They used the revenues to fund a variety of services in order to enhance local development.

District councillors decided how council expenditure should be allotted and the levels of taxation that should be set (Figure 2). The decisions that they took were enforced and carried out by the District Executive Director who instructed Ward Executive Officers (appointed by the District) to carry out the commands of the district council. The Ward Executive Officers, in turn, instructed Village Executive Officers (also appointed by the District). The District Executive Director and Ward Executive Officers also oversaw district council tax collection. Village Executive Officers collected the taxes in person and Ward Executive Officers compiled and monitored their villages’ returns and sent them to the Districts.3

Ward Executive Officers also had an important role to play in the Ward Development Committees, where they acted as secretary and executive officer of the committee. The committee comprised the Village Chairpersons and Village Executive Officers and was chaired by the district councillor of that ward. It acted as a means of letting the councillor know local ward level needs and as a vehicle for planning development activities (Figure 2).

One of the most important things to understand about taxes raised at the village level is that they were not exclusively spent by the district council. A proportion of all the money raised was also given back to village and ward development councils, to the village and sub-village chairpersons (Figure 3). This was known as the ruzuku.

An example of tax distribution from the ward where this fieldwork was conducted,
Mtowisa ward in Rukwa, is shown in Table 1. The other vital point to realise about taxes is that there was no set procedure for distributing this *ruzuku*. Sometimes it was allocated at ward level by the Ward Executive Officer as he collated returns from each village. Sometimes it was redistributed by the District Executive Director to special village accounts set up for that purpose.\(^4\)
This system appeared to have in place the structures of rule necessary for decentralisation to work. Taxes raised at the village level were set and spent by district councils composed of villagers’ representatives. Moreover, a proportion of the taxation raised from villagers was ploughed directly back to the local level to be spent by (elected) village and ward authorities. Indeed, the system is better than I have the space to represent it here. There is also legislative devolution: village councils have the power to pass their own by-laws, subject to district council approval, which can govern local natural resource management needs. There are also dispute resolution mechanisms at the village level: the council of elders (baraza la wazee). There are public village meetings of all the registered electors (the Village Assembly) where needs and problems can be discussed.

There is much that could be improved here. Centralising forces have long been powerful and the capacity of local government has been weak (Mawhood, 1993: 101). The domination of the ruling party means that its candidates are rarely effectively opposed. This can mean that the councillors elected are a product of internal party politics. However, on the other hand, the hustings which decide who should represent the party for parliamentary and council seats are hotly contested and attract high attendance, interest and large numbers of voters. There are also ways in which the structures could be improved with better procedures – for example, set procedures for depositing the village ruzuku with the village government would clear up much confusion. Nevertheless, the important elements of a devolved government machinery are in place here; namely real power over finances and resource use, combined with downward accountability in the form of elections. In theory, these are the key aspects which observers insist have to be present before decentralisation can be effective (Ribot, 2002: 1–2).

Table 1. Tax distribution

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
<th>District (%)</th>
<th>WDC (%)</th>
<th>Village (%)</th>
<th>VEO (%)</th>
<th>Village Chairman (%)</th>
<th>Sub-village Chairman (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development tax (per person)</td>
<td>2000/-</td>
<td>80</td>
<td>–</td>
<td>10</td>
<td>5</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Bicycle tax (per bike)</td>
<td>1000/-</td>
<td>80</td>
<td>10</td>
<td>5</td>
<td>2</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Crop taxes (per sack)</td>
<td>3-5000/-</td>
<td>80</td>
<td>10</td>
<td>5</td>
<td>2</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Natural resources tax (timber, honey fish)</td>
<td>Various</td>
<td>80</td>
<td>5</td>
<td>10</td>
<td>2</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Market taxes (on stall holders)</td>
<td>no data</td>
<td>80</td>
<td>10</td>
<td>5</td>
<td>5</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Alcohol taxes (per brewing)</td>
<td>400/-</td>
<td>80</td>
<td>10</td>
<td>5</td>
<td>2</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Cattle tax (per animal)</td>
<td>500–1000/-</td>
<td>90</td>
<td>–</td>
<td>10</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
</tbody>
</table>

Notes: 1 Rate depended on the produce sold. Exacted on all produce moved out of the district. 2 500/- for herds of up to 20; 1000/- on herds larger than 20.
In practice, in spite of all the presence of these elements of good local government, there appears to be little accountability, transparency and justice at work in Tanzanian local government. To this practice we now turn.

III. Local Government in Practice

I would suggest that from the point of view of Tanzanian peasants, the local state was most prominent in their day-to-day experience for the varieties of violence it perpetrated. I use violence in its broadest form, to mean not just physical force but aggression, insults and appropriation of wealth and resources. State violence means more than just incidents of police collusion in criminal activity, or protection of the interests of the wealthy at the expense of the poor. Clear evidence of the first is hard to find. The second, veiled in ideologies of free markets and entrepreneurship, is a perennial feature of the balancing act almost all governments perform in a capitalist global economy (Galtung, 1969). Rather, there was a more obvious and brutal form of institutional violence visited everyday upon peasants by their local and District Councils, and this was the extraction of taxation, misappropriation and misallocation of funds, and the corruption and failure of accountability that was a continual part of villagers’ experience of local authority. District governments were viewed as extractive and exploitative, betraying their constituencies. The dominant idiom at the village level which is used to talk about local government is one of failure, corruption and rights denied.

On what grounds did villagers feel that district councils extract resources from them without investing in their needs? Their reasons were several. First, the way in which money raised was spent; second, lack of transparency and information about expenditure on local projects by local officials; third, good evidence of significant criminal activity by some district officials. In addition to this poor performance we must also appreciate the history of violence and aggression which has frequently accompanied government policy in the past and which attends its day-to-day operation. My goal in the account which follows will be to try and see the state from the bottom up, from the point of view of the people who saw their money being extracted for so little return. I have woven into the narrative and footnotes experience reported from other studies, and especially Fjelstad’s work (Mawhood, 1993; Fjeldstad and Semboja, 2000, 2001; Fjeldstad 2001; Fjeldstad and Tungodden 2003a, 2003b), to demonstrate that what we learn from Mtowisa is similar to other parts of the country.

Expenditure

Villagers constantly complained that there is very little local government expenditure for their development needs. Herd owners continually pointed to the lack of dipping facilities, farmers to the lack of agricultural infrastructure. A cursory examination of district finances suggests they had a point (Table 2). This table compares the finances of three districts in southern Tanzania, including Sumbawanga, where the research was conducted. In each district over the two years for which data were available the picture is the same. District councils raised large sums in taxes from their rural economies yet returned a relatively small sum by way of investment in the rural
Table 2. District finances

<table>
<thead>
<tr>
<th>District</th>
<th>Year</th>
<th>Development tax</th>
<th>Livestock</th>
<th>Crops</th>
<th>Other activities - brewing fishing, timber, markets</th>
<th>Sub total (%)</th>
<th>Total tax</th>
<th>Agriculture &amp; livestock (%)</th>
<th>Administration &amp; treasury (%)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mpanda</td>
<td>1998</td>
<td>38,954,450</td>
<td>30,538,163</td>
<td>77,518,755</td>
<td>57,497,394</td>
<td>204,508,762 (74)</td>
<td>278,040,053</td>
<td>nil</td>
<td>210,699,975 (79)</td>
<td>267,964,428</td>
</tr>
<tr>
<td>Sumbawanga</td>
<td>1998</td>
<td>39,740,783</td>
<td>122,147,890</td>
<td>13,971,148</td>
<td>36,630,487</td>
<td>212,490,308 (90)</td>
<td>234,884,967</td>
<td>nil</td>
<td>218,331,691 (87)</td>
<td>251,659,829</td>
</tr>
<tr>
<td></td>
<td>1999</td>
<td>52,533,880</td>
<td>101,386,035</td>
<td>21,601,310</td>
<td>24,043,486</td>
<td>199,564,711 (87)</td>
<td>228,900,273</td>
<td>945,500 (0.3)</td>
<td>258,142,668 (72)</td>
<td>358,891,274</td>
</tr>
<tr>
<td>Mbarali</td>
<td>1998</td>
<td>138,609,450</td>
<td>191,576,435</td>
<td>42,048,400</td>
<td>23,766,448</td>
<td>396,000,733 (85)</td>
<td>467,680,413</td>
<td>1,049,735 (0.3)</td>
<td>257,144,273 (78)</td>
<td>331,435,201</td>
</tr>
<tr>
<td></td>
<td>1999</td>
<td>99,021,800</td>
<td>201,616,310</td>
<td>21,583,885</td>
<td>4,734,325</td>
<td>326,956,320 (83)</td>
<td>389,387,401</td>
<td>6,130,333 (1.7)</td>
<td>271,198,942 (75)</td>
<td>362,418,636</td>
</tr>
</tbody>
</table>

Notes: All figures are in Tanzanian Shillings. At the time of the research, US$ 1 was worth approximately 800 shillings.

Sources: District Financial Records. Note these sums in these figures differ from those published in Brockington (2001) because budgets headings were tabulated in slightly different ways. It is in fact difficult to compare district budget because of the variation in the budget headings used, and the way each budget heading is broken down. The detail of the numbers in this table could thus be disputed. The message however remains the same. Rural economies generate much revenue for district councils, but the councils return very little back to the village level.
Sumbawanga, for example, raised up to 90 per cent of its tax from villagers’ activities, yet spent less than 1 per cent of its income on agriculture and livestock departments. In contrast, the major part of the district council’s budget was spent on its own running and financing. This was likened locally to milking a cow without feeding it. This accords with other work in the country. Fjeldstad reports that tax payers in local authorities saw ‘few tangible benefits for the taxes they pay’ (Fjeldstad, 2001: 294), and that virtually no development activities were undertaken out of local councils’ own funds, whether these be initiation of new projects or maintenance and operation of existing ones.6

And yet, despite the lack of investment in agriculture, villagers were required by law to grow set acreages of crops by the district government. In Mtowisa, the requirements were two acres of a famine relief crop (such as cassava or sweet potatoes), two acres of a food crop, such as maize or millet, and one acre of a cash crop, such as sunflowers or rice. It was the duty of the Public Works and Business Committee of the Village Council to ensure that people had undertaken their requisite activities, and of the Village Executive Officer to ensure that the committees enforced this command.

The want of investment in rural needs has been particularly painful in Mtowisa. In 1985, villagers in the valley joined together in large communal work forces to carve a rudimentary road up the side of the escarpment using hand hoes. It involved a great deal of work, for the escarpment drops nearly 1,000 metres at this point. The work was undertaken because the council had promised that they would pay for a bulldozer to clear a proper route once the initial track for it to move down had been cleared. The Ward Development Committee also contributed funds. Unfortunately, the money that was promised was never spent. Instead it was used to buy a lorry which the council hoped to hire out to generate more money. The scheme did not work, the money was lost and the road was never developed.

In 1998, communal forced labour was again called out by the Ward Development Committee with the inspiration of a new, active Ward Executive Officer. Money was again promised by the district council. This time, after some shenanigans between local politicians (see Brockington, 2006), the bulldozer did arrive and the road was built down to the village. But it was not built well. It was too steep for a loaded lorry or a 125cc motorbike to travel up (Land Rovers were just able to cope). It was not well drained. The author has been informed that the road was substantially damaged in its first rainy season and is now seen as a waste of time and money.

Transparency

It is not just, however, that government expenditure was miserly or unwise. Rather, so much of people’s experience suggested that government taxes are regularly criminally diverted. Government office has all too frequently occasioned personal profit. No one I spoke to had seen the budget figures in Table 2. Yet it was painfully clear that no one would have believed them to be an accurate record of income or expenditure. The lack of confidence in district council finances and accountability was remarkably constant. This stemmed in part from the day-to-day performance of tax collection and expenditure and, in part, from the clearly evident corruption in the operation of government business.
The national context bodes ill for probity in public affairs. A national level enquiry into corruption found: ‘there is no doubt that corruption is rampant in all sectors of the economy, public services and politics in the country’ (Presidential Commission of Inquiry Against Corruption, 1996: 46). Tanzania performs poorly in Transparency International’s surveys.7 Officials wage levels were low and sometimes not paid at all, which made back handers and rent seeking hard to resist and increasingly normal aspects of public life (Fjeldstad and Semboja, 2000: 23).8 External auditing of district council accounts was weak because of the lack of qualified staff in the Auditor General’s office. Between 1993–96, only 64 audits were carried out, which given that there are nearly 100 districts, is but a small a fraction of the potential audits that could have been conducted. Moreover, in these audits, 33 councils were classified as poor (Fjeldstad and Semboja, 2000: 25).9

It should therefore not be surprising that there were substantial problems with the tax collection and distribution at the village level. Indeed, the mechanisms by which tax targets were set, met and reported do not make it easy to combat national trends. Each ward was set a target for the taxes they were due to collect but these were based on imperfect information about the number of people present in each ward, and on the number of cattle and amount of farming and other activity. It was possible for targets to substantially underestimate the potential revenues available, and thus some people will have been made to pay but others not. Even if zealous Ward Executive Officers exceeded their targets (and at Mtowisa the target was exceeded), taxation will still have been unequally experienced by villagers. It was evaded by people with the right strategies or connections.10

In addition, it is clear that some of the taxes were difficult to administer and expensive to collect.11 Some, indeed, appeared most useful for the rent-earning opportunities they afforded (Fjeldstad and Semboja, 2000: 16). For example, the district council required each family to farm five acres of land. Five acres is a large amount of work for one family to do without the aid of ploughs. At Mtowisa, only a minority of families owned ploughs and those without ploughs generally farmed around two acres. In such circumstances, the instruction to farm larger areas became either an invitation to fine extensively, or an opportunity to extract some smaller rent in return for not fining.

At the same time, no one had any clear idea, or any clear means of knowing, how much money was raised, and, crucially, how much was due back to the villages and Ward Development Committees. Figures were sometimes mentioned at the Ward Development Committee meetings but there was no systematic method of letting people know how much money from their taxes these government committees had available to spend. Accountability and transparency were entirely lacking. I have only seen one set of accounts which detailed village revenues and expenditure; they were simply unavailable in other villages. In that case, from Mbadaga village in Mbarali District, in the Mbeya Region, accounts showed that of the 540,000/= shillings (then approx US $700) spent by the village between October 1997 and December 1998, over 482,000/= shillings (then approx US $625) was spent on fares and per diem allowances for village government officials. Most commonly these were per diems paid to government officers who were on tax collecting duty.12

There were also cracks in the procedures which local officials were adept at exploiting for their own ends. For example, new villages were frequently being
registered as the population expanded. This was not always a smooth process, however, and at Mtowisa an unusual situation developed where a new village was registered for tax purposes with the district council but not with the Ministry of Local Government in time for elections in 1999. This meant that it had a Village Executive Officer responsible for raising revenues from it but, no village chairperson or council to monitor the collection of money or to decide how returns would be used.

At Mtowisa, villagers’ observations of expenditure on local development and building projects left them with low expectations as to the probity of their elected and appointed representatives. Expenditure on development and building projects and public meetings provided good cases. For example, Mbele’s study of the District Development Corporation (SUDECO) in Sumbawanga District documents many incidences of corruption and embezzlement of public funds on various projects. He specifically mentions a series of problems of poor management and accountability with the SUDECO ranch which was located at Mtowisa (Mbele, 1980).

A more recent and particularly prominent example at Mtowisa was the case of Vuma secondary school. This was begun in the early 1990s as a community effort driven by people who wanted their children to have access to a secondary school, of which there were none in the valley. It was not a universally popular measure, as attendance and support for primary education in the valley is not great among parents. Nevertheless, party officials (when Tanzania was a one party state) were strongly behind it. A local tax was assigned and building work began on teachers’ houses, dormitories, dining halls and laboratories. There was, however, no transparency over the use of funds and many indicators show that they were not used well. Buildings were either not completed, or fell into disrepair. At the time of my study, the school looked like a dilapidated building site with incomplete and decrepit buildings all over the place, no functioning toilet, and a block of cracked and crumbling classrooms. Local payment into the school fund had declined markedly. Student attendance, which had been good initially, plummeted as fees were introduced to make up for missing funds. In the late 1990s the school was taken over by the Ministry of Education, which paid the teachers’ salaries. In 1999, a new fund was launched to renovate the school buildings and district and regional leaders provided support for a new teachers house. There was, however, no disciplining of the leaders who had misspent the initial secondary school funds. One stood up in a public meeting and declared that he was proud of all that he had done. But there was no investigation as to whether the money collected had been spent well. Similarly, the new teacher’s house was widely reported to have cost 1.4 million shillings, when a similar house in the village had cost less than a quarter of that to build. Once again there was no transparency over the accounts. Local leaders responsible for the house made no attempt to say what had been spent or how. Development projects are often seen locally as simply a means by which leaders can get access to local funds to line their own pockets.

Criminality

In addition to such opaque and even bewildering use of funds there are also clear instances of outright criminal behaviour and collusion with thieves. This is best
demonstrated at Mtowisa by the recent unrest over crop damage to farms and more dramatically by the case of stock thefts in the 1980s (cf. Brockington, 2001).

Rukwa valley has been experiencing immigration of Sukuma cattle keepers since the early 1970s. There are now substantial numbers of Sukuma herdsmen and farmers resident in the valley and stock numbers have increased by several hundred thousand over the last few decades. There are numerous incidences of inter-marriage between the Sukuma and local Fipa people. Fipa have adopted Sukuma agricultural techniques and they co-operate in farming work parties. At the same time, migration has generated tension both here and elsewhere (cf. Charnley, 1994). At Mtowisa, tensions flared up in the late 1990s because of local government failures to deal with stock damage. Smaller farmers found their crops were being persistently and sometimes deliberately grazed by cattle before they could harvest. Yet they found that they were unable to win compensation for damages because large herdsmen had the wealth to bribe the authorities – police, courts and agricultural extension officers – who dealt with such cases. Poorer farmers were unable to pay the expenses necessary to have crop damage surveyed by an agricultural officer. Villagers found it difficult to refuse herdsmen residence in a village because they would bribe local authorities to let them stay. As one herder put it to me, all the local government authorities depended upon the herdsmen to make their lives better. Rampant corruption in institutions of village government meant that justice was rarely done and tensions between herdsmen and farmers mounted.

The most spectacular institutional failings, however, were at the district level and were demonstrated in the mid 1980s over the problem of stock theft. When the Sukuma first arrived, local herdsmen had not been accustomed to tending their flock in the dry season but would leave them to look after themselves, roaming around on the grasslands of the valley. The stock were large and healthy and some of the Sukuma immigrants stole them. This caused resentment and the local Fipa people decided that they would persuade the district and regional government to expel them from the area. Sukuma herdsmen got wind of the plan and decided to root out the thieves amongst their midst. They sent a delegation to Tabora district to learn how to set up Sungusungu groups. These are organised bands of villagers which came into being in the early 1980s in order to combat cattle theft (Abrahams, 1998). Sungusungu groups in Rukwa, composed of both Fipa and Sukuma leaders, arrested and questioned (in all probability violently) suspected thieves. Where confessions were extracted, thieves were required to return an equivalent number of their own cattle as compensation to herdsmen who had been robbed.

However, the cattle thieves then complained to the district police and judges. They claimed that cattle returned in compensation had in fact been stolen and could be found without difficulty (by their brands) in their neighbours’ kraals. On district instructions, Field Force Units (particularly tough police units, cf. Fleisher, 2000) were sent to repossess the allegedly stolen cattle and return them to the thieves. At this point, faced by an alliance of district courts, the police and powerful thieves, the Sungusungu went quiet. A number were arrested and accused of murder. Villagers did, however, send a delegation to the late Julius Nyerere, who had just stepped down as President but who remained chairman of Tanzania’s single party and still retained a great deal of respect. When he visited the region a little while later he
called all the conflicting parties together, and on hearing both sides, found categorically in favour of the Sungusungu group. The thieves were re-arrested (although later released) and the cattle returned as compensation (by more Field Force Units) to those who had first been robbed.

The point of this story is simply that there were well known cases of prominent district leaders and law enforcement groups intimately involved in criminal behaviour. This, combined with the poor performance of local development projects and taxation expenditure and returns, created an atmosphere where villagers have little faith in their government. The expectation was that money will be misspent and positions abused for personal profit.

Coercion

These failings must also be understood in the context of the physical force which the state in Tanzania has been prepared to bring to bear on its citizens. This can take the form of simple demands for payments for basic services. In Mtowisa, for example, the development tax was not paid by the elderly or unwell. Candidates for exemption had to be passed by the village council and their names then submitted to the Ward Development Committee for approval. Where the author lived, those seeking exemption had to bring a chicken or 500/- to pay for the village council’s food after their deliberations. This brought no guarantee that they would be accepted by the Ward Development Committee. In order to escape state extraction, one last payment was still exacted.

Yet overtly resisting these abuses was difficult. I heard frequently of the dangers of speaking out in public against abuses by local officials. If they felt threatened by your questions you would be summoned and interviewed, and threatened with violence or prison. I attended a village council meeting which dealt with a village councillor who had accused the village chairman of diverting development funds to his own pocket. The councillor was heavily fined, to the discomfort of his colleagues, by an arbitrary ruling from the village chairman. His colleagues were able to reduce the fine demanded (from 10,000/- to a still steep 1,200/-) but it was clearly going to be difficult for the village council, or indeed other villagers, to question the village chairman’s probity again. The council was not a balance to the chairman’s powers.

The state’s monopoly on violence could be used liberally. On more than one occasion police arrests which involved beatings, were witnessed, even though the officer had not faced resistance. The author was told this was common. While on communal labour, people were frequently shouted at, insulted and hit by overseers as they went about their work. The acronym of the Field Force Units – FFU – is said to mean *Fanya Fujo Uone*, which roughly translates to ‘make trouble and you’ll see’. On rare occasions extreme force can be used. Fleisher has described in some detail the use of violence which accompanied their visit to pacify unruly areas in Tarime District:

The Field Force crackdown of 1986 was the most brutal, and the most effective, of all the crackdowns that have been carried out in this region to date... Many men were brutally beaten, their testicles bashed with wooden cudgels; girls and
women were raped. In Nyaheiya, a suspect was forced to doff his trousers and sit on a sheet of galvanised-iron roofing material that had been heated red hot... In the highland village of Nyamwaga, a Catholic nun from the United States, operating a small parish health clinic, recalls rapes and beatings, and remembers treating a baby for an ugly whiplash-wound on its forehead inadvertently inflicted by a Field Force officer in the course of whipping its mother while she was carrying the child on her back. In a village in neighbouring Serengeti District, a man interrogated by an officer was summarily shot to death. (Fleisher, 2000: 90–91).

And violence was an integral part of tax collection. The militia often accompanied tax collectors on their campaigns, both to protect the collectors and to encourage people to pay through the threat or use of violence (Fjeldstad, 2001). The violence was visible too in people’s resistance to tax collection. Some villages were effective no-go areas for tax collectors without armed support. Register books were burnt, and tax collectors attacked. Fjeldstad and Semboja even found indications that severer sanctions may actually have encouraged greater resistance, not induced compliance (Fjeldstad and Semboja, 2001). The situation, in sum, was rather alarming. As Fjeldstad notes:

[the] proposition that the more a state...‘earns’ its income through bureaucratic tax collection, the more likely are state-society relations to be characterised by accountability and democracy [is] not supported. In contrast increased tax effort is achieved through coercive methods, often characterised by violent and extortive forms of enforcement. The reciprocal element between the state and the citizens seems to be absent in connection with local government taxation in Tanzania. (Fjeldstad, 2001: 302)

Although there was no widespread conflict between rural people and their government, resistance and non-compliance was continually simmering beneath the surface of rural life. This was more reminiscent of Thompson’s or Hopkin’s accounts of rural resistance and conflict in eighteenth century England, with its unreformed parliament and highly unequal society, than of democratic and accountable government at work (Thompson, 1975; Hopkins, 1985).

IV. Cultures of Democracy

We must return to the broader debates to which this case study speaks, for two sets of questions follow from this account. First, what are the implications of the apparent failures in accountability and transparency for community-based conservation in Tanzania? What are we to make of Wily and other’s claims that empowerment is working in village forest reserves? On a more personal note, given my own calls for more community-based conservation in Tanzania (Brockington, 2002: 132–133), a supplementary question follows: how realistic can this be given the apparent bankruptcy of local government? Second, what are the implications for decentralisation more generally? What do these insights into the practices of local government mean for the theory and advocacy of decentralisation?
Community-based Conservation

Wily and others have claimed that village forest management works because of the grassroots democracy apparent in village government design. The flaw in this argument is their failure to mention any of the other operations of village government, or any of the political battles that one might expect in these situations. They are confusing the form of a democratic structure with its actual democratic behaviour; or, as Gupta might have it, assuming that categories and ideals forged in Western democracies can be unproblematically wielded in Tanzanian villages.

The village forest reserve literature is full of praise for village governments and village based committees, and has much to say about the transformation of the relationship between district foresters and villages but is silent about the issue of taxation. This gives us no idea as to the interaction between new forest management committees and the existing problematic organs of village government. We cannot tell from this absence whether or not the new village forest reserves ‘work’ or not. We certainly cannot tell who the winners and losers might be. While it is problematic to juxtapose accounts of corruption in one region (Rukwa) to accounts of success in another (Arusha), we can say that the silences in accounts of village forest reserves reduce their credibility. If they are working, if forest resources are being used more sustainably in village forest reserves, we do not know how that success has been achieved. To use Chatterjee’s terminology, current writing about forest reserves says little about political society.

Wither community-based conservation in such circumstances? The need for it remains. Currently nearly 70 per cent of Tanzania’s land mass (90 per cent of the world’s land mass) is found outside protected areas. If conservation (in the sense of finding space for nature concurrently with local use and management) is to happen outside protected areas it will have to be through the mechanisms of government of which residents are a part. Whatever messy histories and practices local governments have, local natural resource management will have to be vested in such local institutions.

But why should anyone consider investing time and resources into local village government in Tanzania, or the conservation of resources based in these organs? And what of calls, like my own, for more community control within protected areas controlled by the central government? I suggest these cannot be dismissed by the weaknesses currently apparent in local government. Insisting that transparent strong local government be a prerequisite of strong community-based conservation denies the possibility that community-based conservation might strengthen local government. Rather it might be possible for change to proceed despite corrupt circumstances.

This is an old argument. Raymond Williams observed that it was the presence of adversity which made change, and indeed community, possible:

In many parts of rural Britain, a new kind of community developed [in the late eighteenth and early nineteenth centuries] as an aspect of struggle, against the dominant landowners or, as in the labourers’ revolts in the time of the Swing machine-smashing and rick-burning or in the labourers’ unions from Tolpuddle to Joseph Arch, against the whole class-system of rural capitalism. In many
villages, community only became a reality when economic and political rights were fought for and partially gained, in the recognition of unions, in the extension of the franchise, and in the possibility of entry into new representative and democratic institutions. In many thousands of cases, there is more community in the modern village, as a result if this process of new legal and democratic rights, than at any point in the recorded or imagined past. (Williams, 1973: 104)

To put this point in the language of collective action theories, independent variables like ‘community homogeneity’ or ‘community heterogeneity’ which are used to explain the success of collective action could in fact be dependent variables, the consequence of collective action. Unity of purpose with respect to natural resource management can be, as Johnson (2001) has shown, the product of interactions over how best to manage these resources.

Such unity seems more easily forged in adversarial conditions. There is evidence (if not from Wily’s work) that devolved control of natural resources can help produce better government in contemporary African natural resource management. For example, a World Bank sponsored review of community-based natural resource management has noted that while ideally the correct enabling policy and institutional environment needs to exist for local management to succeed, in many instances ‘local communities often forge ahead with activities even when such an enabling macro-level framework does not exist’ (World Bank, 1999: 13). Similarly, Koch has argued with specific reference to natural resource management in Southern Africa that community cohesion is unusual unless people are fighting to defend or acquire rights (Koch, 2004). We have already seen at Mtowisa that village institutions performed strongly in spite, perhaps because, of wider problems of corruption. This was visible with the local reaction to stock theft and the strength of Sungusungu despite district government collusion with thefts. Viewed thus, these problems of government performance would not necessarily foreclose effective village based natural resource management. They may even be a necessary ingredient, the incentive which drives local success.

One of the most spectacular examples of this in Tanzania comes from a scheme in the eastern Serengeti where villagers in Ololosokwan have set aside land for wildlife in return for a proportion of tourist revenues. The case is remarkable for two reasons. The amount of money received is incredible: $50,000 went to the village in one year. This compares favourably to the tax revenues of entire districts. Also, the injection of money provided the motivation to introduce unique levels of transparency in village accounts. Concerns about how that money was being spent resulted in an independent audit of expenditure of this money (Alcorn et al., 2002; Nelson and Makko, 2003). Similarly Child and Clayton’s report of the Luangwa Integrated Resource Development Project in Zambia suggest that success there has hinged upon effective and transparent accounting. This was not introduced instantly but, came about as increasing funds were moved out of the control of chiefs into elected village committees. The procedures now are remarkably thorough:

Each Village Action Group [responsible for wildlife revenues] had a bank account. Their books were audited two to four times annually, and the
committee (usually the Treasurer) were trained and obligated to present a quarterly financial (and progress) report to the community. (Child and Dalal-Clayton, 2001: 9)\textsuperscript{15}

New initiatives such as the village forest reserves of Tanzania have to recognise the obstacles that might exist within current institutions if their proposals are to work effectively with these institutions. Indeed, if adversarial conditions in fact enhance local action, then the danger of current advocacy of village forest reserves, and their rather sugary representation of village government, is that they obscure precisely the problems which might be key to a policy’s success.

Local Corruption, Taxation and Democratic Decentralisation

If community-based conservation does remain possible we are still left with a paradox and a conundrum here. The paradox is this: on the one hand, villages can come together in the face of adversity, becoming, in some form, ‘communities’. On the other hand, analysts of democratic decentralisation suggest that structures of power need to be well balanced and that there has to be secure transfer of rights and effective accountability. In other words, there must not be too much adversity. The paradox suggests that rights may be stronger if they are won, not given. This implies a local learning process of identifying particular processes as problems, fighting for desired solutions, and learning to maintain them. Yet despite numerous calls for adequate learning processes (Ruitenbeek and Cartier, 2001; Salafsky et al., 2001; Berkes, 2004) to be an integral part of natural resource management, good evidence of learning in action is rare.\textsuperscript{16}

New power structures, or rights which are fought for, are likely to be stronger because their presence will have required the active engagement of villagers. The struggles will have altered the cultures of democracy which guide the elected and appointed officials and the electorates. Yet this suggests that villagers will actively oppose the abusive practices which weaken the system, and there is little evidence of this, which leads to the conundrum. The corruption I came across continually in Mtowisa was extremely unpopular. That was how I knew about it and came to inquire about it. People were always complaining that justice could be bought, that their taxes do not produce good government services, and that district councils spend their money unwisely. Intense bitterness and anger was encountered over this in Mtowisa. Corruption may have been an established way of getting things done through patron-client networks, but it was unpopular.\textsuperscript{17} Also, given this popular discontent it is not at all clear to me why the presence of elections does not act as a brake on this behaviour.

Recall Fjeldstad’s observation, ‘the reciprocal element between the state and the citizens’ is lacking in Tanzania. There is not so much a failure of accountability here, rather its absence. Politics and government here works without it. The relationship which Ross identified between taxation, services and democratic performance is simply not there. Attempts to introduce accountability will therefore face challenges if attempting to work with existing political structures or customs.

Martinez-Vaquez and McNab’s observation still has no clear answer. We can say that the practices of corrupt local government in Tanzania, if they die at all, will go
slowly and painfully. Ideals such as democracy, transparency or civil society are present in Tanzanian villages but, they are being shaped within the current bounds of local expectation and practice. The development of effective devolved government of natural resources will be a long struggle which has both to design accountable institutions well, and reshape the democratic cultures filling them.

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Notes
1. The guidelines are in accordance with research into the factors which facilitate effective collective management of common pool resources (Ostrom, 1990; Ostrom et al., 1999; Varughese and Ostrom, 2001; Dietz et al., 2002).
3. Fjeldstad (2001: 296, 300) reports that large wards may have their own ward revenue collector specifically to raise taxes and that some wards did not raise taxes through Village Executive Officers but only through ward officials.
4. In addition to these district level taxes there were also village and ward level taxes (michango) which were levied for particular development projects. These have not been stopped by budget reforms. For example, a collection may have been taken to build a village government office, a ward level market or to support the local hospital car or secondary school. These funds were also raised by the Village Executive Officers. In addition to setting these taxes the village councils and the Ward Development Committees could also authorise compulsory communal labour for particular projects, such as road building or laying water pipes.
5. See Bourgois (2001) for an analysis of the forms that violence can take.
6. Fjeldstad also notes that ‘deterioration and in some cases non-existence of public services raise[d] taxpayers’ perceptions of exploitation from an unequal contract with the government’ In a survey of public perceptions of quality of service in two other districts in Tanzania (Kibaha and Kilosa) he reports that 66 per cent and 75 per cent of respondents found services bad, only 6 per cent and 0 per cent found them good in each district (Fjeldstad, 2001: 294, n = 128 and 44 for Kibaha and Kilosa respectively). I am surprised that anyone could describe the services as good. That sort of answer could be produced by someone who is afraid of who their answer would be reported to, or by a government servant who may wish to defend their government, or again may be wary of criticism.
8. They report a revealing statement from a respondent in a corruption survey: ‘You may find someone having not received salary for at least three or four months. What do you think he will eat? He will eat us!’ (CIET International, 1996. ‘The national integrity system in Tanzania. Parliamentarian’s workshop. Corruption Survey August 10th’, Dar es Salaam, reported in Fjeldstad and Semboja, 2000: 23). ‘Eating money’ in Swahili is a common metaphor for corrupt use.
9. In 1990 a survey of 101 local authorities over the previous five years found that only 14 kept their accounts up to date and 34 could not produce any accounts (Mawhood, 1993: 105).
10. Fjeldstad and Semboja reported that there were large variations in the level of tax paid by villagers between wards and villages within one district council (2000: 12).
11. Fjeldstad and Semboja also reported that some wards in Kilosa District Council had wage bills which exceeded the value of the taxes collected.

12. Other than blatant use of government funds for personal benefit there were all sorts of ways for government agents to fiddle the system which Fjeldstad and Semboja explain (2000). The simplest way to steal taxes was simply not to hand in the tax receipt books. Missing receipt books in Kilosa district amounted to 35 per cent of the Council’s actual revenues. Corrupt tax officials also earned money through the ‘carbon shipping system’ which distorted the receipts tax payers receive. The carbon paper between the original tax receipt and the government record was either omitted in order that a smaller figure be entered later, and the difference pocketed, or so placed that zeros on the end of sums paid are not copied through. The authors also report considerable embezzlement of district funds by collusion between bank staff and district officials. The banks would issue a receipt for the correct amount of district money but only a proportion of it was actually deposited. This was possible because of the lack of checks on these accounts. In 1998 this was found to have occurred in 31 councils. The sums taken in six months from one case amounted to 10 per cent of the councils revenues the previous year (Fjeldstad and Semboja, 2000: 25–27).

13. The entire village council were threatened with not being able to leave the meeting until the fine was paid.

14. The difference between this case of local initiative and the flawed initiative of Vuma secondary school maybe that the Sungusungu initiative involved bringing a strong external authority (Julius Nyerere) to bear on a flawed district government. The latter had no central government oversight and allowed local leaders to do as they pleased.

15. What is not clear from this is to what extent the checking procedures in Luangwa are project driven, or more self-sustaining.

16. Ruitenbeek and Cartier (2001) for example provide just one side of case studies (pp. 16–17) in 40 pages of text.

17. This was the flaw in Chabal and Daloz’ thesis. If ‘Africa works’ it works for the wealthy, it does not deliver for the poor. As Wiseman observed it is ‘difficult to relate [their] position to the acutely observable reality of islands of elite opulence set among seas of grinding mass poverty which one encounters on visits to Africa’ (Wiseman, 1999: 561).

18. As Andvig and Fjeldstad noted with respect to cross-national comparisons of democracy and corruption, what matters is how many decades democracy has been in place for. This suggests ‘a painfully slow process by which democracy undermines the foundations of corruption’ (Andvig et al., 2001: 43).

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