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Public Sector Accounting and Accountability in Tanzania

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ABSTRACT

This paper is a first draft summarising the findings of a series of research projects investigating accounting and accountability across the public sector in Tanzania. Data was collected principally by interviewing participants in central and local government and in a number of NGO's. Analysis was undertaken using grounded theory methods, alongside a theoretical framework. This framework comprised the concepts of legitimacy, rhetoric and isomorphism from institutional theory and the work of the post-colonial theorist Peter Ekeh. Legitimacy was a central concern to all the institutions and played a significant role in understanding their accounting practices. However, in all cases rhetoric took precedence over reality and legitimacy was essentially symbolic and absorption by organisations was mainly superficial. However there were significant differences between the settings' responses. These can be explained as responses to different isomorphistic pressures. The struggling with conformance in central government is strongly reminiscent of coercive isomorphism where enormous pressure is placed on the institutions to conform despite the impossibility of achieving success. Navigating legitimacy in contrast is more similar to mimetic isomorphism with pressure being more indirect coming from more from donors and the professions. This reflects the greater distance from central power occupied by civil society. Local government's manipulating legitimacy lies between the other two reflecting its mid position in this distance relationship.

Similarly, accounting and accountability can readily be interpreted using Ekeh's concepts of the primordial and the civic publics. Accountability was stronger in NGOs and local government, which were more closely associated with the primordial public and where a stronger sense of moral responsibility existed. In contrast central government accountability was extremely problematic resulting in many dysfunctional practices.