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Exploring Situation of Accountability Relationship of Councilors in Multiparty Politics

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Abstract
This research paper explored the situation and challenges facing politically elected Councilors from different political parties on how to implementing accountability in multiparty politics. Accountability relationship plays an important role in understanding behavior and attitude of the local actors from different political institutional background, and experience towards implementation of accountability practices. Qualitative methods and approaches were utilized in data collection and analysis. The study adopted a case study approach where four (3) municipalities of Kinondoni, Temeke, and Ilala of the Dar es Salaam city council in Tanzania were involved in the study. The overall sample of 44 respondents involved in the study through in-depth interviews. Documentary review was considered necessary, where different documents complementarily to the study were rationally reviewed. The results of this research paper revealed that there was a poor relationship that resulted into accountability disagreement practice in most of political governance matters due to patronage politics and policy preferences. This research paper recommends reforms on accountability framework in Dar es Salaam municipalities.

Keywords: Councilors, Accountability, Multiparty politics, Relationship, Patronage Politics

Introduction
The introduction of multiparty politics in the late 1990s in Africa and some other parts of the world has activated a question that puzzled accountability relationship amongst politically elected leaders from different political ideologies and philosophies on how to implement accountability practices in a shared governance setting (Bratton & Walle, 1992; Decalo, 1992; Carothers, 2002; Walle, 2002). Majority of African states, for a long time, they have been under governance sphere of a single party system, of which to some extent, its accountability attitude and characteristics appears to have prevailing legacy in the new multiparty politics.

Studies show that accountability is among of the cornerstones of good governance and therefore, understanding accountability relationship and practice is of paramount importance to an
individual or organization (Romzek & Barbara 1996; Mulgan, 2000; Behn, 2001; Dubnick, 2005; Bovens, 2010; Hyden, 2010; Blind, 2011). Though, accountability is a complex concept to understand, and multidimensional concept, yet, it is made operational through relationships between individuals and organizations (Ebrahim 2003).

Scholars, (Schedler, 1999; Boven, 2005) referred accountability concept to the nature of a relationship between two parties, the agent and the principal. In their views, the principal perceived and associated with a person, or institution that has the mandated authority whereas agent being the person entrusted mandate by the principal. Therefore, understanding accountability relationship of the two parties, provide an opportunity to understand the right mechanism of monitoring accountability implementation practice.

Another study by Barton (2006), in keeping with Gray and Jenkins (1986), is of the opinion that accountability is an obligation to present a comprehensive account of, and answer for the implementation of responsibilities to authority that entrusted those responsibilities. Regarding, Barton’s (2006) contribution, it is apparent that, accountability relationship between two parties, are fundamentally important in governance sphere.

Few studies have been carried out in Tanzania to examine local leadership accountability. Lawson & Rakner (2005) describes that a serious leader at local leadership in Tanzania, he or she is expected to put into practice elements of accountability relationships, which advocate answerability, participation and transparency for effective accountability practice in multiparty politics. It has been the government’s desire to see leaders at all levels implementing accountability by positively responding to calls that demand answerability and accountability of their effected actions and decisions (Venugopal & Yilmaz, 2010).

Certainly, in order to have accountable governments, among other reasons, Tanzania underwent a serious political reform in 1992 by introducing multiparty political system as an initiative of enhancing accountability of politically elected leaders. This reform, marked the end of single party accountability legacy, of which, the politically local leaders were highly accountable the ruling party mainstream than to citizens (Killian, 2017). However, the inception of multiparty politics in Tanzania seems to have paved the way for more challenges in terms of accountability relationship amongst local actors from different political background, which appeared to have direct consequence towards provision of public goods and social services to the local community (Kawemama & Philbert, 1999). With adoption of multiparty politics, Tanzania has been experiencing increasing disappointment associated with local leadership accountability in local government authorities (Venugopal & Yilmaz, 2010). Twaweza, (2017) in their study found that the prevailing lack of accountability by leaders in local authorities not only has been a challenge toward effective delivery of public goods and services in Tanzania but also affects local governance in its totality.

Based on the current situation in Dar es Salaam municipalities, the study intends to inform and provide a valuable evidence to the policy makers and other local authorities’ stake holders on how Councilors’ accountability relationship situation from different political wings is, meanwhile recommending the best way to strengthen and enhance a good accountability practice. It further seeks to highlight accountability challenges especially in the municipalities, particularly on “accountability disagreement attitude ” and propose the best approach to be followed by politicians.
and political decision makers in addressing the prevailing challenges through Councilors’ party caucus and municipal regular accountability trainings.

Thus, to gain a comprehensive understanding of accountability relationship in Tanzanian context, this paper intends to explore local leadership accountability relationship in multiparty politics by engaging politically elected councilor in the four municipalities of Dar es Salaam city council.

Statement of the Problem

The central problem identified in this research was linked with councilors’ accountability relationship in multiparty politics in Tanzania that appears to influence accountability disagreement among the councilors from different political positions. It has been argued in different public forums in Dar es Salaam that the introduction of multiparty politics in Tanzania could have improved accountability of the local leadership as compared to single party system. However, citizens through public and social forums (Killian, 2017) have repeatedly expressed complaints regarding the local leadership accountability practice in multiparty politics. The councilors are at the central point of public good and service provision in the Dar es Salaam municipalities. Thus, political leaders of this nature, needs comprehensive understanding of accountability in multiparty system and its application to foster effective implementation of development to local authorities (Blind, 2007).

Scholars, Manyak & Katono (2011) in their study establish that leaders who lack profound understanding of accountability, end up in accountability paradox, and cannot critically analyze accountability problems and take actions. On the other hand, well-informed leaders take action, make better decision for the prosperity and development of the community, and reduce citizens’ complaints (Duignan, 2007). Different studies have been carried out in the area of accountability, especially between the agent (public officials or politicians) and the principals (Citizen, institution, organization). However, none of the study explained all situations of accountability relationship in the world, due to differences of social, economic, political and governance systems as well as changes in pattern and actors involved in accountability across the world (Dubnick 2002; Harlow 2002). Therefore, using explanatory approach, the study sought the views and opinions of Councilors in Dar es Salaam municipalities on their experience and exposure to accountability relationship in multiparty politics in Tanzania.

Regarding Tanzania’s political context Killian (2017) describes that accountability practice has gone through a single-party system and later on a multiparty system in which this study conducted. During this time, the ruling party had absolute influence in both political leaders and public servants on the way to practice and implement accountability (CCM Manifesto, 2018). At this point of time, sometimes politically elected local leaders perceived themselves as political leaders as well as public officials; therefore, this kind of conceptualizing accountability, to some extent, appears to have legacy in multiparty system (Kelsall, Lange, Mesaki, Mmuya, Kaaya, & Kambele, 2005).

Objectives of the Study

The overall objective of the study was critically to explore the Councilors’ accountability relationship in multiparty politics in Dar es Salaam municipalities in Tanzania that appeared to have influenced a crisis of accountability disagreement. In order to have a thorough understanding of the
nature of accountability relationship of Councilors, the subsequent specific objectives conveyed to
guide the study in course of exploring key information as follows.

a. To explore the Councilors’ accountability relationship in multi-party politics;
b. To analyze the challenges responsible for accountability disagreement amongst Councilors
from different political party

Literature Review
Defining Accountability

Accountability concept has been a multi-discipline concept that has attracted different
scholars to define it based on their professional experience or discipline point of view. Some of these
intellectuals such as Mehrens (1992) and Messner (2007) who perceived accountability as the virtue,
whereas, Reiner (1991) and Boven (2005) define accountability concept such as a social relation,
which echoes the practical self-determination that has both ethical and intentional elements.

Messner, (2007) perceived accountability as a morally substantial practice since it demands
an account from someone by requesting him to ratify broadly the responsibility of his or her behavior.
This definition offers a consideration that accountability functions like an ethical direction in a way
that political and public bureaucrats can perform in a principled manner in patronizing their
authorities. This relate to statement made by (Friedrich 1940; cited in Romzek, 1996) that
contemporary administrations are able to abstain from doing unaccepted behavioral conduct, as they
have control mechanisms. Sinclair (1995) equally, revealed that the perception of accountability
concept as the virtue is rather challenging; as it is more associated with the unique result of an
upbringing or individual life expedition.

Other scholars such as Gray & Jenkins (1986), Goldring (1987), Jackson (1992), Jones (1992),
Mulgan (2000), Thynne (2003) and Kluvers (2003), as well as Boven (2007) have perceived
accountability concept in the perspective of a mechanism. For instance, Jones (1992) perceives
accountability as a procedure of being called to account to some authority for one’s action (cited in
Mulgan, 2000) this description stresses that accountability is procedure within a certain framework
of rendering account.

Jackson (1992 cited in Levaggi, 1995) argues that accountability comprises clarifying or
justifying what has been done, what is presently done and what has been prearranged to be done.
Accountability ascends as a set of customary perceptions, processes, and liaison of the unpredictable
convention. Thus, one part is upon the other to give an account of his actions. As a result,
accountability includes providing inclusive information of one’s actions or decisions. Thus, it indicates
that what has been done by the accounter should be presented in a similar form. This permits the
account holder to make a difference between targeted earlier and what has been attained by the
accounter.

In similar manner, Thynne and Goldring (1987) perceived accountability in the perspective of
relationship with an institution or individual, which or who is in a situation to implement their
accountability by calling them to account for what they have done, so as to offer information on their
action or rationalize it before the appraisal authority (cited in Sinclair, 1995). Thynne and Goldring’s
definition advocate that the accounter not only report what has been done but also discloses what
has not been done. In addition, Kluvers (2003) argued that government agencies sometimes, if not
frequently, hide what has been done to defend their pictures as a result, this irregular information transfer becomes certainly and the public that is far from the process of decision making hardly knows what is taking place.

Mulgan (2000) describes accountability as an obligation to answer to the higher authority for an individual’s action and be ready to admit suitable remedies including sanction. This perception also mutually shared by Gray and Jenkins (1986) who defined accountability as a necessary action to submit an account of the agent to principal. Additionally, Mulgan clarifies his definition by reflecting it to a number of features. Firstly, he argues, “there is the presence of external control in which the accounter is subjected to other parties outside the entity”. Boven (2007; 2010) and Rahman (2012) supported this idea as it will generate checks and balances in the accountability structure. Secondly, “there is a social interaction and accessibility of discussion in which the principal has the right pose the question, on the other hand, the agent has obligation to respond by giving comprehensive answers, explanation, and justification as an alternative”. Further, Bovens (2006) maintains that a strong system of democratic accountability allow the citizen to understand how far the political leadership has responded to their welfares, and what they have done with the authority and resources with which they have been delegated to them. Thirdly, “there is a right of authority in which the principal can propose enhancement and even sanction to those being called to account”. Boven (2007) described accountability concept centered on the etymology of the term itself and historical perspective; he defines accountability “as a relationship between an actor and a forum, in which the actor has an obligation to explain and justify his/her conduct whereas the forum can pose questions and pass judgment, and the actor may perhaps face penalties”. Likewise, Boven (2010) argues that defining accountability as a virtue is very difficult since there is no common agreement about standards for an accountable behaviour, besides; these standards differ depending on roles, institutional environment, era, and political perception.

Accountability during a Single Party System in Tanzania

Kelsall, Tim & Mmuya (2004) in their study found that, during the single-party system in Tanzania, all accountability matters were centered on the party’s devolution policy framework. The politically elected leaders together with public officials were highly accountable to the party’s authorities rather than to citizens. In the course of this period, everything in local authorities depended heavily on the decisions of the ruling party. It was difficult to challenge the government by demanding accountability in various sectoral performances (Kanyinga, Gibbon, Kiondo, & Tidemand, 1994). In the meantime, the elected representatives in most of the areas served as political representatives at the same time were also hired as public officials (Chaligha, 2008). This kind of governance practice still exists in most of the local authorities in Tanzania as a result politically elected representatives are quiet more responsible and accountable to their political authorities in local authorities than to local communities (Marcossy, 2017).

Accountability in the multiparty political System in Tanzania

The studies (Levitsky & Way, 2010; Makulilo, 2012; Rioba, 2012) show that in 1992, Tanzania got rid of the single-party political framework and succeeded it by “a multi-party system of government” and the primary multi-party races took place in 1995, which brought in multiparty
features in some local authorities and parliamentary governance systems. Following the liberalization of the political activities, the structure of governance in local authorities gradually wanted reforms to familiarize with the new change in the political landscape and embrace new features of competitive politics in local government authorities (Stoker, 2017).

Crook & Manor (1995) in their study argues that the transformation from the single-party system to the multiparty system aimed at improving governance performances; among others, was to increase chances of citizens’ participation in holding leaders accountable for their performance in diverse sectoral service provision. Furthermore, Chaligha (2008) expresses that after the introduction of the multiparty system, accountability practices appeared to gain a new momentum whereby the coming of the new political parties in governance system seemed to have some new looking on accountability practices of local representatives. This means that the new political system had direct impact on accountability attitude that was dominated by the legacy of the single party system. Regardless of that particular change in the political system in Tanzania, accountability practices appeared to be an essential part of governance in the country, since the new political system is characterized by some stiff competition amongst political parties, thus, governance system is also compelled to adjust itself so as to accommodate the new political system in the local governance (Ngasongwa, 1992).

**Theoretical Framework**

**The Structure and Agency Theory**

The theory of structuration and agency has attracted numerous definitions; it has been used to theorize the relationship of agents with on structural framework. In the course of understanding the fundamental dimension and application of the theory, this study has provided some of the propounded definitions. Structure may be described as the recurring patterns of social interaction through which people are related to each other (Germov, 2014). On the other hand, agency defined as the ability of people, individual or groups to influence their own lives in the society. That means an agent is an individual who takes action to effect changes and whose behavioral outcomes can be evaluated in terms of his or her own values and goals (Bandura, 1989). Whilst, agency may be referred to as choices made within social structures in a society, structures are about difference in power that empower individuals and classes differently (Lin, 2002).

Tosi, Brownlee, Silva & Katz (2003) citing Giddens (1993) explain that structure and agency theory can be applicable in evaluating accountability relationship of agents in the public and social structures. The theory stresses that, local actor as agents of social development play an important role in the social structures using their best memory traces. That means, memory traces are therefore the mean through which social actions are carried out. On the other hand, Cornforth (2003) explains that one of the most important contributions of structuration theory in political and social accountability is based on the idea that both structure and agency can promote effective interaction or relation in the provision of public services. This means that the perception of agent (Councilor) against the delivery of public service should be institutionalized and routinized in his social actions and decisions he/she is account for. Moreover, the World Bank (2005) on accountability framework recognizes the interaction between social structure and agency, but it is helpful to recognize that humans influence society and are at the same time influenced by society. Germov (2009) argues that
although in countless ways our social environment shapes our actions and thoughts, humans have the capacity to think and act to change the society into which they are born. Among various effects the theory has, this study finds its theoretical background from the structure and agency domain interlinks the understanding and assists us to know how agents (or individuals) interact to each other in a social structure to perform actions through rational understanding.

Research Methods

The research method for this study was qualitative methods. Qualitative methods are those techniques used to collect and work with non-numerical data, and that seeks to interpret meaning from these data that help us understand social life through the study of targeted populations or places (Crossman, 2017). Qualitative research methods were used to collect and analyze data from respondents within three municipalities of Dar es Salaam local authority. The reason for choosing qualitative research methods was that of its flexibility of being used to gain understanding of underlying reasons, views, opinions, personal experience, and motivations by diving deeper into the problem. In order to explore Councilors’ accountability in multiparty politics, Qualitative data collection methods included individual interviews, and observation. The sampling procedure for this research paper was done through purposive snowball sampling techniques. The sample size for this research paper comprised 44 Councilors. A purposive sample is a non-probability sample that is selected based on characteristics of a population and the objective of the study. Purposive sampling is also known as judgmental, selective, or subjective sampling (Crossman, 2017). This technique was used to select participants for in-depth interview, and additional consideration was observed so as to maintain that the selected participants are the relevant and reasonable informants to the study. The reason for choosing this group for in-depth interview was based on their daily interaction with citizens, exposure, social status, political influence, and personal experience in running local government. The dialogues were documented, transcribed, and analyzed through open coding procedures.

Results and Discussion

Demographic backgrounds of the respondents

The findings of this study are here presented and discussed in relation to demographic characteristics of informants of this study. During the study, it was observed that Dar es Salaam has a unique form of local government in Tanzania in that it has three municipalities, and five districts within which there are 73 wards, with 108 Councilors as it has been demonstrated in the Table 1 below. Politically, it was found that the large part of Dar es Salaam local authorities is under the control of opposition parties whereby the remaining party is under the ruling party. Also, it was discovered that its two Municipalities of Ubungo and Ilala are dominated by the leadership of opposition party (Chadema) and the Municipality of Kinondoni is under the ruling party (CCM). Therefore, during the conduct of this study, it was revealed that the presence of multiparty politics in Dar es Salaam local authority made the Dar es Salaam city council to be the unique study environment for this study, for the reason that the routine disharmony between the two political groups dominated accountability relations practice.
Table 1: Councilors representation in Dar es Salaam City Council

| Municipality | Ward | Councilors |
|--------------|------|------------|
| Ilala        | 22   | 33         |
| Kinondoni    | 27   | 41         |
| Temeke       | 24   | 34         |
| **Total**    | 73   | 108        |

**Source:** Field Work, 2018

The demographic characteristic of informants of the study, as shown in the Table 2, revealed that the majority of informants of this study were Male councilors meanwhile the remaining were female Councilors. The reason behind Male Councilors being the dominant section in this study is that they are majority politically elected in most wards in the Dar es Salaam local authorities. Therefore, it was important to consider the participation in this study. Furthermore, most of the informants were between the age range of 36 – 50, followed by those within the group of 51 – 70, and above 71 there none informant available for this particular age category. Moreover, educational wise, the study discovered that majority of informants were primary school leavers, followed by secondary education and above. All of these informants described here were political party affiliated Councilors from the ruling party and opposition parties.

Table 2: Demographic and Social Characteristics of In-depth Interview Participants

| Demographic characteristics | Number of respondents | Percentage |
|-----------------------------|-----------------------|------------|
| Gender:                     |                       |            |
| Male                        | 28                    | 64         |
| Female                      | 16                    | 36         |
| Total                       | 44                    | 100        |
| Age                         |                       |            |
| 18-35                       | 4                     | 9          |
| 36-50                       | 33                    | 75         |
| 51-70                       | 7                     | 16         |
| 71+                         | 0                     | 0          |
| Total                       | 44                    | 100        |
| Education                   |                       |            |
| Non-schooling               | 0                     | 0          |
| Primary                     | 30                    | 69         |
| Secondary                   | 12                    | 27         |
| High school                 | 1                     | 2          |
| Diploma                     | 0                     | 0          |
| University degree           | 1                     | 2          |
| Total                       | 44                    | 100        |
| Political party affiliation |                       |            |
| Partisan (ruling party/oppositions) | 44          | 100        |
| Non-partisan               | 0                     | 0          |
| Total                       | 44                    | 100        |
The findings of this research paper reflects that the councilors’ accountability relationship in multiparty politics in three municipalities of Dar es Salaam, Tanzania, is characterized by element of disagreement that is embedded in a sense of mistrust, partisanship, patronage politics and corruption. These particular findings were obtained during an in-depth interviews and focus group discussion in respective municipalities. The analysis was carefully done and some of main themes of which its quotes are presented here as evidence.

The study revealed that element of accountability disagreement and mistrust was in both sides, whereas two municipalities of Ubungo and Ilala are under the CHADEMA as the main opposition party, and Kinondoni municipality being under the ruling party CCM. The findings of other related researches show that accountability is incomplete in absence of mutual relationship between the principal and agent (Stiglitz, 1989; Dicke, 2002; Pavlou, Liang, & Xue, 2007; Merchant & Otley, 2006).

Considering this difference, it was found during in-depth interviews and focus group discussion that in Ubungo and Ilala whereby majority of Councilors are from the opposition party and minority from the ruling party, the two groups had accountability conspiracy syndicate. Councilors from both sides appeared to have some sorts of common understanding on how to deal and defend their partisans on accountable matters. The same attitude revealed in the interviews with councilors in Kinondoni municipalities where the ruling party are majority. The substantial existing reasons for this nature of accountability relation in multiparty politics, described to be a result of mistrust, partisanship, patronage politics, corruption and competitive politics that practiced to maintain a political status quo.

Despite the prevailing circumstances of disagreement and mistrust, yet there were few Councilors from both sides of these two major political parties in Dar es Salaam municipalities had contrary opinion. This group of participants, boldly defended accountability ethics and leadership principles. For them, accountability conspiracies in their respective political parties, was perceived to be the main hindrance of effective accountability relationship. Below are some of quotes analyzed and used in this research paper to represent massive opinions, ideas and views as stated by respondents:

“I have no good language to use, but a state of accountability relationship in this municipality is not promising, nothing can be achieved in this of disagreement and competition, atmosphere because every party wants to maintain its fame.” (54 years old, Male Councilor)

“As you see, I’m from the ruling party; to me I evaluate accountability relationship as something impossible to be implemented in multiparty politics. There are a lot of mistrust, corruption and conspiracies between the two parties, through the so-called party caucus. Even in a situation whereby one is supposed to be accountable, you would his/her partisans defending him.” (46 years old, Male Councilor)

Another participant had related views as mentioned above, even though he expressed in a different way. To him accountability relationship in multiparty politics sounded as a practice that could be well implemented in a single party system rather than in multiparty politics. Similar findings were also observed in the study conducted Killian (2017) when she was trying to examine the demand
for accountability in Tanzania. This participant presented his skeptical idea; he specified that good accountability relationship would be possible in single party environments.

“....it is not easy to have good accountability relationship in this competitive politics, sometimes, I wonder who told us to introduce this multiparty politics! Things are not moving at all because of regular disagreement in various accountable matters. There full of patronage politics in our municipality, nobody is ready to be accountable” (48 years old, Male Councilor)

“To tell you the truth..., our accountability relationship has been spoiled by corruption and selfishness period.” (43 years old, Female Councilor)

Another interesting contribution was made by participant from Kinondoni, whom she said explained that accountability relationship in multiparty politics has not only affected her psychologically but also physically. She explained that there has been fight between the two parties that involved physical assault. She concluded by suggesting being there a comprehensive training on how to implement accountability in multiparty politics, here is her statement:

“I am the eye witness of what happened that day, I can forget it, it was few minutes after the meeting session commenced. Then, an argument started on the issue of the mayor, it was just an eye blink, the fight was massive in the hall. Councilors were throwing chairs and fighting to each other. I come to realize that there was patronage politics made on both sides about accountability matter, and the issue was corruption.” (48 years old, Female Councilor)

Regardless of the predominant environments of disagreement and mistrust, yet there were few Councilors from both sides of these two major political parties in Dar es Salaam municipalities had different attitude. Such sentiments are also published in the Tanzania Swahili Newspaper known as Nipashe on Wednesday April 19, 2017. This group of participants, confidently safeguarded accountability ethics and governance codes of conduct. For them, accountability conspiracies planned and arranged in their relevant political parties was observed to be a foremost interference towards effective accountability implementation.

“I consider myself as an independent person; I see disagreement in being accountable as a childish game with intention of stopping us from moving ahead. There is a lot of patronage politics in this matter, corruption and lack of trust, that why there is accountability complaints in the community.” (55 years old, Male Councilor)

Another participant stated that:

“I know this is a challenge to our young municipality, in fact, we politicians, we are not reliable people, simply because of our hostility and selfishness. Accountability relationship in multiparty is something that boring a lot. You cannot enjoy working in the environment whereby there are full insults, and disrespective attitude. Nowadays, people are not ready to be held accountable; this attitude goes around all governance levels” (39 years old, Male Councilor)

Basing on the participants’ responses on accountability relationship in multiparty politics, it can be summarized that, implementation of accountability in multiparty politics in Dar es Salaam municipalities of Ilala, Ubungo, and Kinondoni is facing a critical challenge as a result of disagreement between two antagonizing groups of politically elected leaders. The reason for this accountability disagreement can be directly associated with patronage politics in its totality. Patronage politics is among of the new knowledge obtained in this piece of work. The analysis of the finding shows that Patronage politics was among of the factors marked by participants as a pragmatic hindrance to
accountability. Bearfield (2009) as citing Sorauf (1960) defined patronage politics as “an incentive system’ or political currency with which used to purchase political activity, and political response.

During the study, it was found that patronage politics in Dar es Salaam municipalities is largely linked with partisan reward. Grounded on the finding, it was revealed that, patronage politics was in form of preference from higher party authorities that conspired on how to handle and accommodate accountability through party caucus. In some of in-depth interview, it was observed some participants managed to mention by examples some of their fellow leaders who have been always favoured through partisanship patronage when it comes to a matter of being held accountable. The inability to control patronage politics provided some of the most serious challenge to Councilors accountability situation in Dar es Salaam municipalities. The existence of favoritism, nepotism, partisanship or preferential treatment between the conspired parties in local government authorities has resulted into outbreak of political corruption, and the problem seen to originate from such patronage politics. In addition, lawlessness party competition led to widespread patronage politics in municipality authorities as politicians looking for patronage resources for the mission of party building and maintenance of their positions. Thus, flourishing patronage politics declines the basis of accountability itself particularly in new multiparty democracy. Patronage politics appeared to have deprived accountability effectiveness in service delivery, which in turn affects the local community.

Conclusion

This paper has explored a situation of accountability relationship and challenges that facing Councilors in the course of implementing accountability practice in multiparty politics. The analyses indicated that accountability in multiparty politics was characterized by disagreement as a result of mistrust, corruption and patronage politics that were used by opposing parties to conspire on accountability matters in the three municipalities of Dar es Salaam city council. The reflection on theoretical analysis though structural and agency theory extended in this study as a fundamental epistemological ontology in understanding the facts about accountability relationship in multiparty politics. It can be noted that the situation of accountability relationship in Dar es Salaam municipalities is a reasonable indicator and wakeup call for policy makers to intervene the situation so that to bring into harmony the antagonistic parties in this particular subject. Furthermore, if the municipalities want to address this situation properly, the study recommends a formulation of accountability guideline that will help the municipalities to monitor, evaluate and control or impose sanction to offenders or bleachers of agreed framework. It should also design a comprehensive accountability training module that will be used to orient Councilors on their political roles and responsibilities. By doing so, it is a hope of this researcher that this kind of knowledge and skills imported to Councilors will reduce to some extent all kind of accountability disagreement and enhance delivery of service to the community.

Contextually, this research provides exceptional contribution regarding its natural setting as it has been portrayed in this study that Dar es Salaam city council is the most populated and the fifth largest city in Africa with a large number of local government authorities under competitive multiparty politics. Regarding the language expertise and skills, Scapens (2004) stress the importance of language skills mastery in conducting a case study research; this includes mastery of local language use in the research setting. On field, experience has produced an understanding into study setting
that needed exceptional local language skill in order to access the phenomenon being studied, through interviews and seize the uniqueness conveyed by the informants. Thus, this research reacts to an appeal proposed by Hoopwod (1983) that “accounting should be investigated where it operates” it is, for this reason, this unique setting selected to carry this study, offers a remarkable contribution to the body of knowledge.

Theoretically, this study also contributes to the body of knowledge through theorization made by the researcher, particularly in theorizing accountability relationship subject through a theory of structuration and agency. The theory of structuration and agency focuses on the relationship of agents with on structural framework. In the course of understanding the fundamental dimension and application of the theory, this study has provided some of the propounded definitions. Structure may be described as the recurring patterns of social interaction through which people are related to each other (Germov, 2014). On the other hand, agency defined as the ability of people, individual or groups to influence their own lives in the society. That means an agent is an individual who takes action to effect changes and whose behavioral outcomes can be evaluated in terms of his or her own values and goals (Bandura, 1989). Whilst, agency may be referred to as choices made within social structures in a society, structures are about difference in power that empower individuals and classes differently (Lin, 2002). Thus, structure and agency theory provided a fundamental basis in understanding a behavioral accountability relationship among councilors from different political wings in the same society. Amalgamation of structure and agency theory in studying accountability relationship of Councilors in Dar es Salaam municipalities contributes to the body of knowledge with an in depth way of exploring, interpreting and describing the way local Councilors understand and behave accountability practices. In deed structure and agency used in this study to render a comprehensive approach to questions and objectives of this study in order to have better understanding of concepts, ideas, and opinions produced by participants. By and large, the study found that the selection of structure and agency was an appropriate choice as it built a comprehensive epistemology in examining, analyzing and presenting the study findings in cohesive manner.

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