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**EFFECTIVENESS OF STRATEGIC MANAGEMENT PRACTICES ON
GOVERNANCE OF LOCAL GOVERNMENT AUTHORITIES IN TANZANIA**

Haghai Karolo Pandisha, Prof. Wilbard Kombe and Prof. Kim Abel Kayunze

A hand in a blue suit jacket points towards a glowing, circular button labeled 'Strategy' on a keyboard. The background is dark blue with abstract light patterns and a large, curved graphic element in red, white, and blue.

Strategy

Effectiveness of Strategic Management Practices on Governance of Local Government Authorities in Tanzania

^{1*}Haghai Karolo Pandisha

Post Graduate Student: Institute of Human Settlement Studies (IHSS) Ardhi University.

Corresponding Author's E-mail:

hpandisha@gmail.com

²Prof. Wilbard Kombe

Lecturer, Institute of Human Settlement Studies (IHSS) Ardhi University, Tanzania

Co-Author's E-mail: kombewilbard@yahoo.com

³Prof. Kim Abel Kayunze

Lecturer, College of Social Science and Humanities, Sokoine University of Agriculture (SUA), Tanzania.

Co-Author's E-mail: kimkayunze@yahoo.com

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Abstract

Purpose: Adoption of Strategic Management Practices play a significant role in improving governance of Local Government Authorities and enhances good service deliverance at grassroot level. The Local Government and Central Government have been working collating to ensure that staffs are committed to implement strategic management plan. The results of this study will help practitioners, policy maker's government staff and appointed leaders to opt corrective decisions in formulation, implementation and evaluation of strategic plan of the council. This could result into achievement of the council goal and hence performance improvement.

Methodology: The study used content analysis and non-parametric analysis to determine the significant changes in accountability and transparency before 2015 and during the 2015/2020. Mixed methods approach were adopted where simple random sampling was used to obtain sample size using Israel formula and purposive sampling was to obtain key informants for interview. Multiple methods were used to collect data and triangulate the information for reporting the findings of the cases obtained in the study area. Quantitative data were mainly collected through questionnaire from sample size of 351 respondents (85%), interview method used to collect data from 63 (15%) key informants and documentary review was used to triangulate and acknowledge the cases emerged from the study findings. Data were analyzed using IBM SPSS v.20.

Findings: Governance of Local Government Authority was measured by assessing accountability, strategic plan, implementation plan, monitoring and evaluation, specialization, work plan delivered, council chart, transparency and planning linked with and budgeting. It is recommended that trainings, implementation sensing, follow-ups, efficient working resulted to efficient Strategic Management Practices and achievement of council overall goal. The study experienced a significant improvement in both accountability and transparency in 2015-2020 implementation of strategic plans based on estimated budget by the Council.

Unique Contribution to Theory, Practice and Policy: The study recommend that a written strategic plan should be referenced by staff in ensuring implementation of the assigned duties to achieve the stated objectives based on planned activities and resources allocated with maximum commitment to all departments.

Keywords: *Effectiveness Strategic Management Practices, Governance, Accountability, Transparency, Mufindi District Council, Tanzania*

INTRODUCTION

Globally, strategic management is a management concept used to manage organizations by explaining strategies in terms of vision, mission, values and objectives, through corrective actions to achieve the overall goal (Tehrani, 2017). Strategic Management Practices in global context is a tool adopted by firms and organization to generate frameworks for addressing vision, missions, values and objectives to achieved the overall goal. Reviewed literature state that organization that practices Strategic Management Practice performs better when compared with organization without Strategic Management Practices (Dominic and Theuvsen, 2015). Effectiveness of Strategic Management Practices is one of the issues that have recently been taken into consideration by governments all around the world. This is due to its critical roles on governance and performance of Local Government Authorities to safeguard public funds. In recent years' countries have adopted Strategic Management Practices as a means to attain sustainable development and improve efficiency and effectiveness in delivery of public services (Tehrani, 2017). It is in this regard that Tanzania has adopted Strategic Management Practices in Tanzania Development Vision-2025 to promote good governance and enhance democratize practices through executing different policies (Grant, 2013). Yet, the growth and development of Strategic Management Practices has been acknowledged by researchers to gain success in their operation (Zaei et al., 2013). Thus, effectiveness of Strategic Management plans is very essential because it ensures performance and achievement of organization goals on time with great efficiency of service delivery (Al Hadhr, 2018).

Unsuccessful implementation of Strategic Management Practices is a challenge in Tanzania Local Government Authorities. Recent Chief Auditor General reports show that most of councils fail to meet standard qualification of governing resources at work placee (Theresia & Ludwing, 2015). This has made Tanzanians to suffer in different degrees of poor service deliverance due to poor implemented Strategic Management Practices (Boundless, 2013). The same is the governance and management of financial and non-financial resources to achieve organizational goal. Its' about Accountability, Transparency, Adherence to rule of law, Participation, Efficiency, Responsiveness and Consensus oriented (Hyden & Court, 2004). This study intends to explore effectiveness of Strategic Management Practices on governance of Local Government Authorities in Tanzania and specifically in Mufindi District Council.

Problem Statement

Although several studies have been documented on Strategic Management Practices and governance particular factors influencing Strategic Management Practices & organizational performance, for instance (Bagire, 2017; Dominic &Theuvsen, 2016; Gideon & Georgin, 2016; Mdee & Thorley 2016; Zihping, 2016; Theresia & Rudwig, 2015; Kiptoo & Mwingira, 2014; Zaei et al.2013; Sulle 2009; Hitt et al, 2009; Heyder & Theuvsen, 2008 and Edirisinghe, 2008), none of them have explained empirically the effectiveness of Strategic Management Practices on governance of Local Government Authorities. Scarce literature exists on the factors influencing

effectiveness of Strategic Management Practices on improving governance in Local Government Authorities. However, Tanzania has a national framework, institutionalized democracy, good governance and strong Strategic Management plans interventions, still governance of Local Government Authorities remains weak; to a large extent, it is challenged by corruption and poor allocation of resources in most Local Government Authorities. Therefore, this study aimed to explore the effectiveness of Strategic Management Practices on governance of Local Government Authorities using Mufindi District Council as a Case Study.

Theoretical Framework on SMPs in LGAs

Adopted Strategic Management Practices

In recent years' Strategic Management Practices have been adopted by governments as an alternative strategy of changing and transforming the public sector that is bureaucratic to more responsive and innovative administration (Marwa, 2015). Research has been conducted on adoption of Strategic Management Practices and how it influences performance of organisations. The term Strategic Management Practices concern the need for organisations to position themselves to exploit opportunities and deal with threats in the environments where they operate.

According to Sulle (2009), Strategic Management Practice means the process of examining both present and future environments, formulating objectives of an organisation, implementing and controlling decisions focusing on achieving the objectives in the present and future environments. A similar concept has been documented by Thompson and Strickland in 2012 noting that activities done by managers to establish organizations long-term direction, set specific objectives, develop strategies to achieve objectives in the light of all the relevant internal and external circumstances and undertake to execute the chosen action plans are regarded as Strategic Management Practices. According to Thompson and Strickland (2012) the concept of Strategic Management Practices relates when leaders or managers set specific performance objectives, establish an organization's long-term direction, develop strategies to achieve these objectives in the light of all the relevant internal and external circumstances, and undertake to execute the chosen action plans. Again, Adeleke *et al.*, (2008), defines Strategic Management Practices as the process of examining both present and future environments, formulating the organizations objectives, implementing and controlling decisions focused on achieving these objectives in the present and future environments.

Environmental scanning in managing the Strategic Management Practices is where the assessment is on internal and external market environment. This includes the potential opportunities of the organization. Strategic planning as a next step deal with strategy formulation of plans; it outlines the organization objectives in specific time frame and identifies the employees to be updated for implementing those objectives. Strategic implementation is a step that develops manuals for employees. It is a step where all activities are put into actions and develop budget to be covered in the implementation processes. Final step involves strategic evaluation and control. This tends to compare original plans and the actual activities implemented and the assessment could now measure the impacts or changes resulted from the implemented activities.

The management of most organizations worldwide are done through Strategic Management Practices where leaders set long-term direction, prepare particular performance goals and come up with ways to attain them (Thompson and Strickland, 2012). Leaders are required to consider internal and external circumstances in managing their organization. To conceptualize the term strategic management practices academicians, require to look upon today and later condition, develop objectives for the organization, implement and control the decisions and ensure objectives are achieved in present and futures. When all these activities are done accordingly, managers have to select a plan of action and organize how it can be implemented. The practices could be achieved through three components within it: namely, strategic choice, examine the choice and choose the most viable one and finally strategic implementation. When the three components organization complete the chosen strategies by investing their resources into effects (Kazmi, 2008). This study has adopted the definition provided by Thompson and Strickland (2003) that describes set of performance to formulate long-term objectives, implement cause of actions, evaluate and control the environment with resources available to achieve the stated goal of the organization. Again, this study acknowledges conceptual meaning documented by Adeleke *et al.*, (2008) stating Strategic Management Practices as process of examining both present and future environment to achieve the organizational goal.

THEORETICAL AND EMPIRICAL LITERATURE

This paper has viewed different theories and then the researcher decided on the three theories that seen to be relevant in describing the research topic crafted from recent literatures. As this study focuses on assessing the effectiveness of Strategic Management Practices on governance of Local Government Authorities, theories have been reviewed on how organizations are managed to achieve their goals (Bhattacharjee, 2012). The main goal of an organization demands managers to plan and foresee the future, and try to influence it. These have resulted in managers being successful in their performance (Fred, 2011). Current literature acknowledges that Strategic Management Practices are needed by managers in any organization so that their management can focus on achieving goals based on important aspects such as leadership, structure, control systems, human resources and techniques used in implementing the defined strategy. Three theories have been analysed to derive key variables for the study specifically resource based theory in which the study adopted and acknowledged the concepts in conceptual framework (Al Hadhr, 2018).

Governance Theory

Governance theory describes governance network that deals with self-organizing and inter-organisational networks of policy making. 1998 Stoker proposed the theory by arguing that “Governance refers to development of governing styles in which boundaries within and between public and private sectors has become blurred. In reviewing contemporary theories in international organizations, governance is taken as a machinery through which the organization implements its policies. In this study the theory provides variables to be tested by the researcher, particularly accountability and transparency as part of principles of governance. This were analysed in the study by relating the previous situation against the current situation of local authorities in implementation of strategic management practices. In additional to that, the term effectiveness was taken in the study to look into efficiency of all strategic management practices adopted in local

authorities. Therefore, the study focuses on governance principles, particularly accountability and transparency in enhancing service delivery.

Resource Based Theory

This theory views internal organizational resources as the key determinants of strategy and performance, suggesting that an organization's unique resources and capabilities are the critical links to strategic management practices. It emphasizes the firm's resources as the fundamental determinants of competitive advantage and performance. Organizations must be organized to take advantage of their resources and capabilities in order to achieve their goals and realize their potential (Mugera, 2012). This theory was developed in 1984 and is used by firms to analyse and identify strategic advantages based on examining their distinct combinations of assets, skills capabilities and intangibles as organizations. This theory focuses on the firm's internal environment, i.e., its tangible assets, intangible assets and human resources and its capabilities (Morvaridi, 2013). According to resource-based theory, organizations have resources that help them improve their effectiveness and efficiency when implementing overall goals to neutralize the opportunities and threats of competitors. Most of the organizations reviewed show that a lot of efforts are made on SMPs without tangible results. The resource-based theory covers tangible and intangible resources.

Management Theories

Management theories are used by organizations to implement plans through Strategic Management Practices. Managers are supposed to create an environment that motivates workers of the organization to execute effectively their tasks assigned at working place (Booth and Commack, 2013). The heads of departments are responsible to provide direction and purposes for the organization and must get commitment of their subordinates. The commitment and performance of employees are created to work on the tasks in a given environment influenced by wages to bring commitment of personal goals (Macan, 1994). The key variables to be crafted from the theory are the style of management of Local Government Authorities on how adoption of Strategic Management is considered by the employees with other key stakeholders. This study draws the concepts and practices from scientific management theory where principles of management are consideration of strategic implementation when adopting SMPs and the execution done by government employees.

Conceptualizing Governance

Governance, as a concept, refers to authority that comprises the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved (Bew, 2015). Again, governance refers to self-organize, inter-organizational networks characterized by interdependence, resource-exchange, rules of the game, and significant autonomy from the state (World Bank, 2012). In business governance is any combination of resources aimed at supplying, demanding and getting profits. Booth and Cammack (2013) defines governance as a manner in which power is exercised in the management of the country economic social resources for sustainable development. Governance concerns the structures, functions, processes, and organizational traditions that have been put in place within the context of a programme's

authorizing environment to ensure that a programme is run in such a way that it achieves its objectives in an effective and transparent manner. Therefore, governance is a mechanism through which boards and directors are able to direct, monitor and supervise the conduct and operation of the institution and its management in a manner that ensures appropriate levels of authority, accountability, stewardship, leadership, direction and control. In most cases governance is associated with good governance. It means effective rule, control and direction of organization to encourage efficient use of resources, strengthening accountability of the governing institution, cover the resources they use in order to improve the management and services delivery hence contribute towards improving people's life. World Bank (2012) notes that good governance as epitomized, by predictable, open and enlightened policy making, a bureaucracy imbued with a professional ethos, executing arm of government accountable for its actions and a strong civil society participating in public affairs under the rule of law. In global world, good governance creates environment that is imperative for sustainable growth and welfare. Governance is viewed as focusing on legitimacy, accountability, competency and respect for law and human rights (Gideon and Georgin, 2016). It encompasses both the rules of conducting public affairs and steering public affairs; hence it is regarded as good governance. According to the United Nations, good governance is guided by eight principles all over the world. These principles are accountability, transparency, responsiveness, effectiveness and efficiency, rule of law, participation, equity and inclusiveness, and consensus oriented (Byremo, 2016). Across the globe, good governance is imperative for sustainable growth and welfare, and nations regard governance as a key ingredient for poverty alleviation (Grindle, 2004). Therefore, governance deals with formation and stewardship of the formal and informal rules that regulate the public realm, the arena in which state as well as economic and societal actors interact to make decisions (Morvaridi 2013).

Again, the term governance some time used concomitantly with the term management to mean the management of resources in the organization. To understand governance, it is important to understand strategic management with interrelated concepts that it embodies-namely governance, government and management. Governance is contested but widely applied concept adopted by large number of people in different situation (Patner, 2003). According to Jossep (1998) defines governance in a broader sense as the mode of conduct of specific institutions and organizations with multiple stakeholders, and concentrate in particular on the role of public-private interdependent organizations. On the other hand, Auka (2016) defines governance as the sum of interactions between civil society and governments. Emphasis is on the interrelationship between civil society and government and how that interrelationship may be changed into ways that promotes good governance. Other definitions are provided by international organizations like UNDP, 1997 and OECD, 2003).

Organizational management is when efforts of people are coordinated to achieve goals and objectives though efficient and effective use of resources. The government reforms in service deliverance depend upon Strategic Management Practices adopted in management of Local Government Authorities. There is a clear connection between economic crisis and the increased emphasis in the use of strategic management in government organizations. According to Rugman and Verbeke (2017) the alignment of organization goals is connected with the available resources of the given organization. Most of the organizations adopt strategic planning to assist managers

and leaders to contain their budgets and maintain funding for high priority areas. The organizations are required to make their aims, outputs and outcomes in a transparent way through strategies in order to secure on-going funding from government bodies. On the other hand, Strategic Management Practices enhance eternal control of how public organization use properly resources. The problem of insufficient funds from the government can be solved by strategic management documents where a particular organization can present its organizational strategy to funding agencies for commitment and money (Thompson & Strickland, 2003). The government uses strategic management as tool to measure the performance of their organization in this case government reflects efficiency by linking targets and funding ceilings as legacy of operation. In a contemporary management change demands the government to adopt new system of management as united state leaders adopts due to four imperative reasons obtained in survey of state agency in United State that are:

- Their owned perceived need to set clear mission and direction of the agency
- Prior experience of the chief executive officer with strategic management in another organization
- A desire to emulate good business practice and
- Fiscal stress and the need to resolve competing pressure to allocate resources (Berry, 2001)

Research Gap

Literatures have indicated that effective Strategic Management Practices play a great role in achieving organizational goal (Dominic, 2015). Various literatures have indicated effective Strategic Management Practices as an incentive that promotes accountability and transparency in Local Government Authorities. Bagire, 2017; Dominic &Theuvsen, 2016; Gideon & Georjin, 2016; Mdee & Thorley 2016; Zaei et al.2013 and Sulle, 2009. However, in Tanzania, little has been done on the effectiveness of Strategic Management Practices adopted in most district councils. This is a knowledge gap, therefore, this study investigates the effectiveness of Strategic Management Practices on governance of Local Government Authorities taking Mufindi District Council as case study.

Conceptual Framework

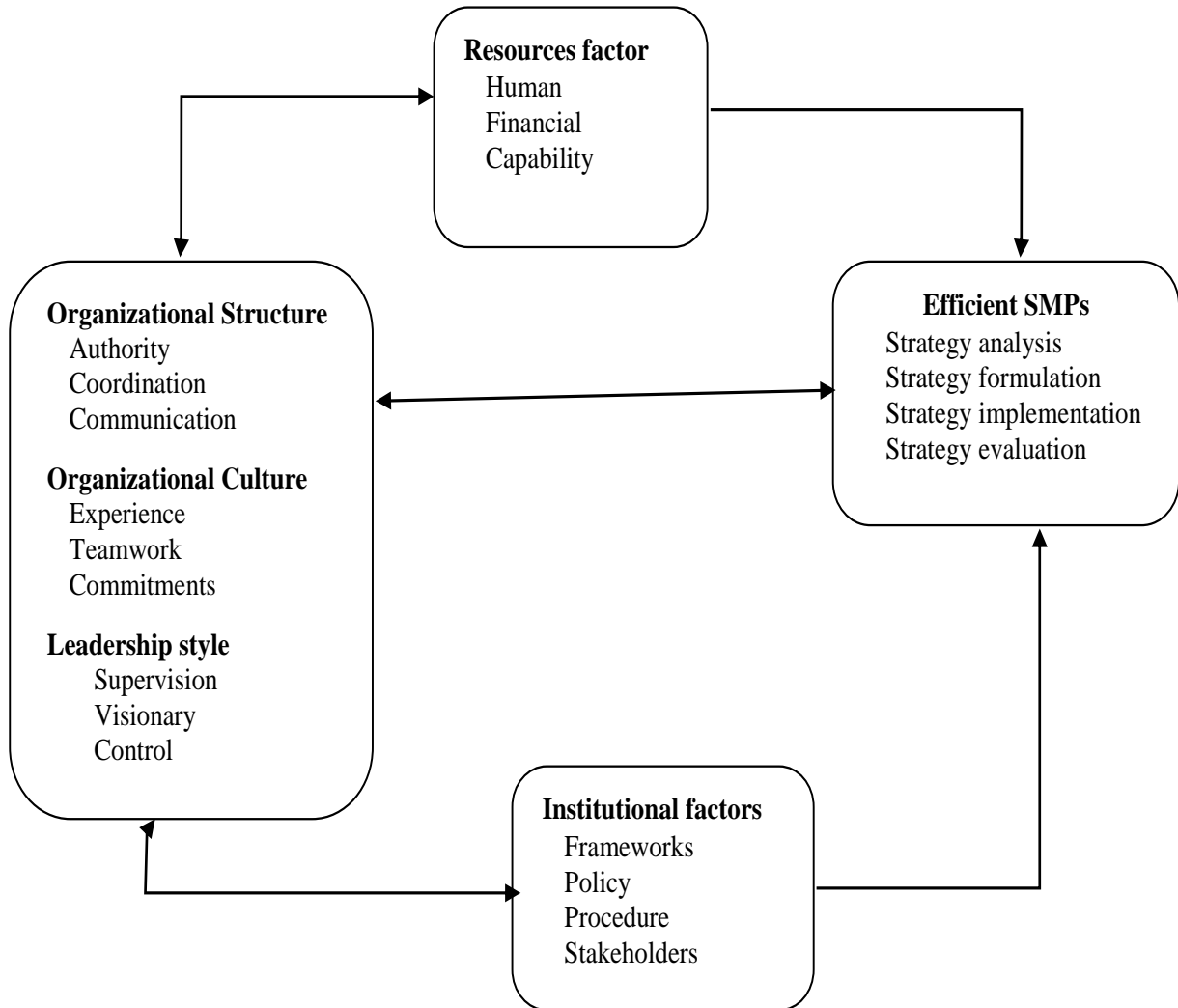


Figure 1: Conceptual framework (Researcher own construction)

The figure1: above is crafted variables from literatures and relevant theories reviewed, specifically management factors, resource factors and institutional factors influence Strategic Management Practices on governance of Local Government Authority which in turn affects council’s service deliverance and resource allocation.

Mechanisms for Effective Implementation of Strategic Management Practice

Theresia and Ludwig (2015) document strategic implementation to refer the process of executing plans and strategies developed by the organization to achieve the long term- goal. In the same vein strategic implementation involves the techniques through which an organization adopt to utilize

the resources of the organization based on the capability and structure. It is practiced through culture, resources, people and system. All these are possible to be done through strategic management process. Again, in the start of new organization there are four stages to be conducted by the organization including implementation of strategies. The first step is to identify the organization vision, mission, values and objectives through performing the research and organizational analysis. The completion of this stage opens the improved environment to address the second stage. The next stage is all about strategic implementation that is associated with a step-by-step process. It lies on different factors to bring the success of the strategy in the long-term. These factors to be considered in implementation processes include: people, resources, structure, system and culture. The final stage is all about evaluation and control of the activities implemented to achieve the organizational goal.

METHODOLOGY

This study used cross-sectional survey research design for collecting data where questionnaires were administered as prime source of getting primary data. Respondents of this study were council staff who involved in implementation of Strategic Management Practices in Mufindi District Council. 351 respondents filled information required in questionnaire. Data collected were analyzed using content analysis, descriptive statistics and non-parametric analysis (Wilcoxon rank test, & Kursk Wallis test) to establish findings. Questions were designed to measure management, resources, and institutional factors practiced in Local Government Authorities.

ANALYSIS AND FINDINGS

Respondent's Background

From the analysis, majority of the respondents were moderately aged 67.8%, having high percentage of respondents aged 31 years and above was much appropriate because the information sought required one to have a historical understanding of the council in adopting SMPs and how the current strategic plan was developed with respect to status of governance before 2015 and after 2015 to present. In terms of experience findings indicated that most of the respondents was made up of quite experienced staff; their rich experiences and expertise may enhance their performance with regard to Strategic Management Practices. According to findings the position held by respondents includes head of departments and sections (5.7%), technical staff (46.5%), supporting staff (45.6%) and representative staffs (2.6%). The study involved 15% of participants as interview sample where in-depth understanding of the study was analyzed during data collection through key informant interview. Furthermore, the study focused to respondents with high experience to the council where the study involved 64.9% staff with experience for more than ten years that made them have information of practices obtained from their experiences.

The Adopted Strategic Management Practices in the Council

In assessing whether the council adopts Strategic Management Practices finding showed 94.3% of respondents asserted that council had successfully adopted Strategic Management Practices. This implies that majority of staff were aware with the Strategic Management Practices adopted. 5.7% noted that council was not adopting Strategic Management Practices. This concurs with finding from Focus Group Discussion who argued that council was equipped with Strategic Management

Practices and models to enhance performance of the council daily activities and that resources were being allocated using Strategic Management Practices toward service deliverance. Therefore, all issues that concern public service deliverance were implemented in line with strategic plan. This is supported by the argument given by one discussant in Focus Group Discussion in discussion said:

“... The Council Management is governed by the strategic plan that was established by the Council experts to direct the Councils’ activities to achieve the vision, mission and objectives set in accordance with SMP. By following that document, the council has in one way adopted Strategic Management Practices and in most of the financial years the goal of the Council was achieved in Departments as planned. This has observed in evaluation done by the council to link the planned activities with the actual budget and implemented activities on that has been implemented. 20/12/2020.

Furthermore, it was found that Mufindi District Council has developed the strategic plan that consists activities that provide a framework for the long-term development of a Council and result in the achievement of a council’s objectives. The evidence found from finding asserted that majority of the respondents 86% stated that their council has Strategic Management Practices while, 14% claimed that the council was not equipped with Strategic Management Practices. This similar with study by Bakar & Razak (2016) who argue that organizational efficiency and performance are results of efficient practices of SMPs.

The Governance Changes with Respect to Accountability and Transparency

In the execution of council activities, staff are required to be accountable at every stage, so that they can complete their tasks accordingly. Local Government Accountability is an issue of governance and management. Since the 1990s the world has made a progress in enhancing transparency and accountability in Local Government Authorities by establishing the public sector budget frameworks (URT, 2018). The improvement is based on implementing sound budget process, effective management control systems, proactive public discussion, establishing more transparency, effective institutional controls and enhancing the ability of supreme audit institutions. From management literatures authors have noted that accountability in the workplace is linked to an increase in commitment to work and employee morale.

Council Status on Accountability before 2015 and 2015-2020

Council is governed through strategic arrangements of planned activities that are guided by the national frameworks and strategic management. The local government Act is used to guide the resources and services that are provided within the council. Again, the governance of the council is assured by the accountability and transparency of workers who are employed to work with the planned activities to achieve the stated goals and objectives of the council. In assessing the changes in governance as a factor influencing adoption of strategic management practices 32 statements index summate scale was used. For each of the statement the respondents were asked to respond not at all (0) little (1) and much (2). Therefore, the minimum possible score on the scale was zero if one chose not at all for all the statements, while the possible maximum score was sixty-four if one chose much for all the statements. The study also analyzed accountability aspects of the

council status before 2015 in this case measurement based on Accountability of board and employee, Application of strategic implementation policy, Act, rules and regulation, Availability of meeting reports, organization structure and outlined tasks, Availability of strategic plan, Consultation and teamwork-based control mechanisms Mood, spirit and attitudes at work environment, Adequate number and skills of human resources implementing Strategic Management Practices and Provision of feedback to members. The findings are presented in table below in which the stated statements the results showed that 94% experienced a little change in accountability while 5.1% experienced much changes.

Table 1: Accountability Status before 2015

Accountability before 2015	Frequency	Percent
No changes	3	.9
A little	330	94.0
Much changes	18	5.1
Total	351	100.0

Source: Field Data (2020)

On the other hand, transparency was also assessed by researcher to see the status in the council before 2015 and 2015 to 2020. The formulated statements from literatures were established and ranked to be tested through repos from council staff. The includes issues like Active member participation in SMP meetings, Availability of blackboard for announcement like presented vision & mission, Availability of transparency of board and employee's openness ,Everyone seems to know their immediate targets, Involvement of employees in developing strategic management plans, Member owned policy and by-laws, Presence of clearly organisation chart vision, mission and values displayed and Council's Tools for information giving like Magazine, Radio & Television. The results showed that both little and much changes on the statement tested were agreed by respondents where much changes were agreed by 78.1% while a little change was agreed by 21.9%. Therefore, the combination of the two periodic time assure that the council has improved much in managing their activities through Strategic Management Practices and the adoption of these strategic have a significant impact in accountability ad transparency to a large extent.

Table 2: Accountability 2015 to 2020

Changes 2015-2020	Frequency	Percent
A little	77	21.9
Much changes	274	78.1
Total	351	100.0

Source: Field Data (2020)

Council Status on Transparency before 2015 and 2015 to 2020

The study measured transparency aspect of the council in few years before 2015 and the situation of the same aspects in 2015 to 2020. The aim of this assessment was to look for any changes experienced in the council from the adoption of Strategic Management Practices in achieving the council goal. In reviewed literatures and theories variables were suggested to be tested in the study especially active staff participation in Strategic Management Practice meetings, availability of blackboard for announcement together with projected mission and vision of the council, active council board and openness to employees, established annual objective policies, linking performance and formulated written strategic plan, periodic review of formulated strategies and stakeholder involvement in implementation stage of Strategic Management Practices. The scores of opinions were collected from staff who participated in the study to state whether there were little or much changes in accountability before 2015 and between 2015 to 2020. The results of this measurement has been summarised in the table below where transparency before were found to be in a little changes by about 91.7% while 8% found to have much changes and the remaining suggested to see as no any changes experience in the five years. This implies that council were implementing their activities as their part of employed task without giving full information to their subordinates and thus made the situation before the ruling government under Dr. John Magufuli do differ with the previous leaders in governing Local Government Authorities.

Table 3: Transparency before 2015

Transparency before 2015	Frequency	Percent
No changes	1	.3
A little	322	91.7
Much changes	28	8.0
Total	351	100.0

Source: Field Data (2020)

On the other hand, the study looked upon the status of transparency between 2015 to 2020, the results were significantly different from the results found before 2015 in the same participant of the study. It has been found that 89.5% of the Responses suggested that much changes were experienced in all aspects tested for transparency in the council. In this case there were a lot of changes made in staff full participating in Strategic Management Practice meetings, active management of weekly report of what have done in each department.

Table 4: Transparency 2015-2020

Transparency between 2015-2020	Frequency	Percent
A little	37	10.5
Much changes	314	89.5
Total	351	100.0

Source: Field Data (2020)

Governance Changes on Accountability and Traspacency

Analysis by Wilcoxon Signed-Rank Test; The point scored on accountability before 2015 (median) were insignificant higher than the total point scored 2015 to 2020. In the same vein, the point scored on transparency before 2015 (median) were insignificant higher than the total point scored 2015 to 2020. This implies that the council accountability and transparency have been improved based on the point scores brought median from 5 to 6 and 12 to 13 respectively. Again, changes have been experienced from adoption of SMPs where the council found to generate effective on the planned budget and implementation as results obtained in reviewed government documents (URT, 2018).

- 1) Own source revenue collection has been increased from Tsh. 1,820,916, 255 in 2011/12 to Tsh. 3,233,548, 976 by June 2017. This was caused by the introduction of electronic revenue collection system
- 2) 121 village plans and 27 ward plans was incorporated in the Council Plan and Budget
- 3) The department in collaboration with stakeholders monitored, supervised and evaluated 85 projects in 27 wards.

Table 5: Analysis by Wilcoxon Signed-Rank Test

Variables compare	Median	Unstandardized T-test	Standardised T-test	P-value	Effective size
Accountability before 2015	5	15,789	15.789	.000	0.842
Accountability 2015 to 2020	6				
Transparency before 2015	12	34,055	15.853	.000	0.832
Transparency 2015 to 2020	13				

Source; Field (2020)

Analysis by Mann-Whitney test; This non parametric t test was adopted by researcher to run for the relationship between se category and factors influencing adoption of Strategic Management Practices in the council. Mann-Whitney test was used in this study in Statistical Package for Social Sciences. It is used to show the relationship between two independent variables i.e., sex category and factors influencing the adoption of strategic management practices in the council. Finding show that; The mean ranked among male employees was 179.40 higher than among female employees 169.29 which means that factors influencing adoption of Strategic Management Practices among male employees were higher than those female employees. In the same vein, the null was retained showing that distribution of overall score in implementation of Strategic Management Practices were the same across category of the respondent since the decision level is 0.05 and the calculated p-value is 0.378 that means the null is retained. (Field, 2018: 296). The study identified that, there was no significance difference in factors influencing adoption between male and female employees that means the distribution of overall score on Strategic Management Practices implementation among male employees (mean raked=179.40) was the same significantly across those among female employees (mean ranked=169.29) $U = 12,955.500$, $z = -0.885$, $p = 0.378$, $r = -0.882/\sqrt{351} = 0.047$. on the other hand, this study identified that the overall score on implementation of SMPs among male employees was the same significantly from those among female, Wilcoxon = 19.976.500, $z = -0.885$, $p = 0.378$, $r = -0.882/\sqrt{351} = 0.047$

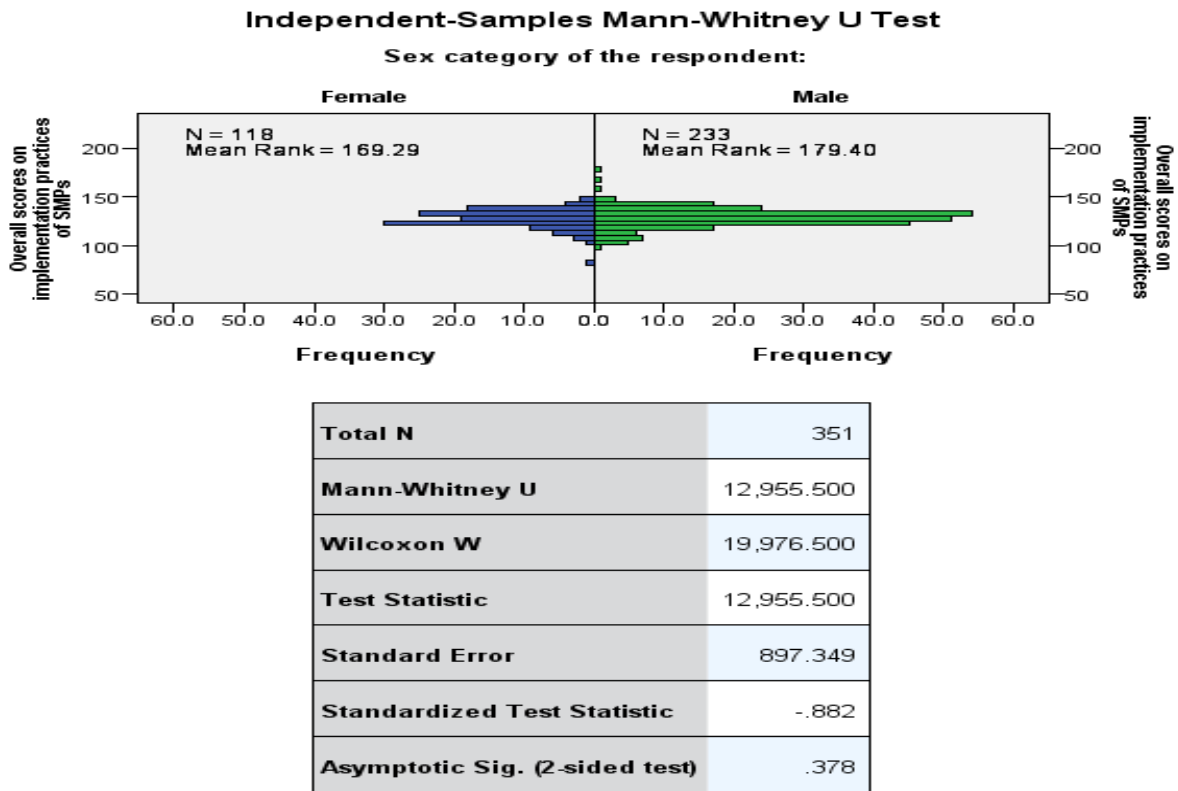


Figure 2: Independent Samples Mann Whitney U Test

Table 6: Description of Changes Ranked Occurred before 2015 and 2015 to 2020

		N	Mean Rank	Sum of Ranks
Overall scores on statement in accountability 2015 to 2020 -	Negative Ranks	11 ^a	35.14	386.50
	Positive Ranks	329 ^b	175.03	57583.50
Overall scores on statements in accountability before 2015	Ties	11 ^c		
	Total	351		
	Negative Ranks	8 ^d	110.44	883.50
Overall scores on statements in transparency 2015 to 2020 -	Positive Ranks	335 ^e	173.47	58112.50
	Ties	8 ^f		
Overall scores on statement in transparency before 2015	Total	351		

a. Overall scores on statement in accountability 2015 to 2020 < Overall scores on statements in accountability before 2015

b. Overall scores on statement in accountability 2015 to 2020 > Overall scores on statements in accountability before 2015

c. Overall scores on statement in accountability 2015 to 2020 = Overall scores on statements in accountability before 2015

d. Overall scores on statements in transparency 2015 to 2020 < Overall scores on statement in transparency before 2015

e. Overall scores on statements in transparency 2015 to 2020 > Overall scores on statement in transparency before 2015

f. Overall scores on statements in transparency 2015 to 2020 = Overall scores on statement in transparency before 2015

Source: *Field Data 2020*

From the Table 6 study has shown that the overall scores of the statements in accountability 2015 to 2020 had positive rank with mean rank 175.03 and negative rank with mean rank 35.14. This implies that a lot of improvements have been made in the council especially on statement stated accountability and the evidence revealed in sum of the ranks where 57583.50 was greater than 386.50 found before 2015. Analogous, revealed in transparency where positive ranks had mean rank of 173.47 and negative rank with mean rank of 110.44. Again, this implies that transparency has been improved from 2015 to 2020 with sum ranks of 58112.50 greater than before 2010 with sum rank of 883.50. The study is matching with the responses given by one of the key informants who said:

“.....The ruling system of Dr. John Magufuli made council leaders be accountable and transparency on performing their duties, this has made proper use of internal collection and budget received from central government this has ensured the council to increase collection from local sources at the same time the council has been able to get a clean report from controller auditor general for almost more than ten years.” (23/12/2020)

CONCLUSION AND RECOMMENDATIONS

The results in this study indicate that the council have adopted Strategic Management Practices in developing their strategic plan and the current strategic plan was developed based on the strategic plan they adopted. The identified Strategic Management Practices were situational analysis, strategy formulation, strategy implementation and strategic evaluation and control. Again, the result shows that the council have developed vision and mission through Strategic Management Practices and their success to development depends upon the strategic practices and frequent review of the planed activities. Apart from Strategic Management Practices adopted by the council there are strategic models council adopted to develop strategic plan. The identified models includes Strength Weakness Opportunities and Threats analysis, balanced scorecard, Political Economical Social Technological Environmental and Legal, strategic map, porter's five force and goal based strategic. Furthermore, the identified variables in the conceptual framework showed that all independent variables i.e., leadership, structure, culture, resources and institutional factors had influence in adoption of Strategic Management Practices identified in the study area.

The findings of the changes in accountability and transparency on governance of the council have been shown by the study from the response collected from the respodents working in Mufindi District Council. The study assessed the changes in governance from the identified indicators before 2015 and after 2015 to 2020. The study found that, there were a significant improvement in accountability and transparency due to implementation of Strategic Management Practices in the council and the adoption of Strategic Management Practices is jointly with reflected changes in governance to meet the targets of the coucil designed in long-term plans. Therefore, these Strategic Management Practices activities adopted by Mufindi District Council have been serving council in allocating proper council resources and employees performs very efficiently to bring learning report from Chief Auditing General.

It is the fact that accountability and transparency as among the elements of good governance are affected by the significant implementation of Strategic Management Practices in the council. A council can develop good written strategic plan but the way the plan is implemented by staff in the council depends upon different factors that can impact effectiveness in bringing changes on governance. Therefore, the study recommends to have an in depth understanding of accountability and transparence in governing Strategic Management Practices adopted in other government authorities. Furthermore, study recommend that a written strategic plan should be referenced by staff in ensuring implementation of the assigned duties to achieve the stated objectives based on planned activities and resources allocated with maximum commitment to all departments.

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