

# Assessing Budgets Integration Between Non-Governmental Organization and Local Government Authorities: Practices and Challenges in Makete District Council

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**Abstract:** The roles of private sector in development process have been acknowledged by most of development actors including governments. This study aimed to investigate practices and challenges of budget merging between NGOs and LGAs. NGOs as one of the forms of non-profit organization is what the study was concerned. The study had three specific objectives which are; Examine the status of district practices on merging NGOs budget into the LGA Budget at Makete District, Challenges likely to encounter when NGOs budgets are not merged to the LGA comprehensive budget and Effects of not merging NGOs budget in the LGAs annual budget. The study used 37 NGOs spokesmen and four LGAs key informants. Methodologies for data collection were structured interviews for common respondents, key informant interviews for managers or directors. Documentary reviews were done for reports justification and comparisons. The descriptive analysis technique was used for data analysis. Qualitative data were analyzed for qualitative content analysis. The study shows that the NGOs budgets are not included or merged in the LGAs comprehensive budget as part of the annual plan budget, instead there are other mechanism of recognizing their interventions to the community development. In some specific sector like health education and in specific projects, NGOs are required by the authorities to submit their annual plans and budget for supervising alignment to the government policies. The study revealed the challenges of merging NGOs budget to the LGAs like lack of clear regulatory framework, different planning periods, reluctance of some NGOs, perceived NGOs - LGAs competition and donor dependency syndrome. The study identified that, the tendency of not merging NGOs budget with that of LGAs can lead to poor coordination and duplication of services, gaps in service delivery, weak alignment with government priorities, weak government – NGOs relationship, reduced leverage for resources mobilization and projects sustainability challenge. This paper concludes that; there is no clear mechanism of NGOs-LGAs budget merging. The Tanzania regulatory framework does not explicitly direct merging the two budget at any phase or part. The researcher recommended that in order to leverage valuable resources from NGOs there should be a clear and friendly policy to show clear modalities of merging the two budgets to harmonize development strategies.

**Keywords:** Non-Governmental Organizations (NGOs), Local Government Authorities (LGAs), Budget Integration.

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## I. INTRODUCTION

Magaria *et al*, (2023) show that private sector as key stakeholder economic development in aspects of employments and national income Europe Union (2017) categorized Non-Governmental Organizations (NGOs) in the forms of non-profit sector (Faith based Organizations (FBOs), Community Based organization (CBOs),) and Civil Society Organizations (CSOs)). Profit making also are part of private sector like Banks and companies. The 2030 Global Sustainable Development Goals (SDGs) shows importance and need of involving private sector to achieve these goals. In Tanzania, the policy for Public Private Partnership (PPP) was

developed in 2009 recognizes the role of private sector for the national development (URT, 2009). Tanzania adopted the local government system earlier in the 1970s to respond effectively to local needs (Norman S and Massoi, L (2009).

According to the Ministry of Finance (2020), shows that a good budget to be a tool for economic and financial management and accountability, and serves also as a mechanism for allocation of resources among different needs and priorities as well as bringing economic stability and growth.

Globally, most governments treat NGOs' budgets as external except if there is a formal service agreement or if NGOs are legally required to enter joint budgeting process which normally is rare and mostly for specific context like social services. In Tanzania specifically there is no specific policy or regulatory framework that requires NGOs budgets to be included in LGAs annual budget as a part of formal government budget be it Local Government Finance Act, Budget Act Framework or National NGOs Policy. Still there a room of including NGOs budget in the following circumstances; If the NGOs are in partnership with government especially for the specific project under contact. Also, if there is a need of joint planning through invitation or NGOs submission of their plans for budget alignment. (HakiElimu *et al*, 2008).

#### ➤ *Statement of the Problem*

Despite of the significant development contributions of the NGOs in their categories as many studies show (Shah, 2007; Vaes and Huyse, 2016, Avis, 2016) still their budget merging with their respective LGAs is not clear. Budget merging between Non-Governmental Organizations (NGOs) and Local Government Authorities (LGAs) is increasingly promoted as a key mechanism for enhancing aid coordination, improving resource utilization, avoiding duplication of interventions, and strengthening local ownership of development initiatives. In Tanzania, policy frameworks such as Decentralization by Devolution (D-by-D) and the Local Government Finance Act emphasize harmonization of development partners' resources with council plans and budgets to improve service delivery and accountability at the local level (URT, 1998; URT, 2002). Despite these policy intentions, evidence from various districts indicates that effective budget merging between NGOs and LGAs remains limited and inconsistently practiced. Studies reveal challenges including differences in planning and budgeting cycles rigid donor funding conditions, limited transparency in financial reporting, weak coordination mechanisms, and inadequate technical capacity at the council level (Tidemand *et al.*, 2014; OECD, 201, Magaria *et al*, 2023). As a result, NGO-funded projects are often implemented parallel to LGA plans, undermining comprehensive district development planning and sustainability of interventions.

In Makete District Council particularly , several NGOs operate in key sectors such as health, education, water, and community development (Makete District Council, 2023). However, unreliable observations and district reports suggest that NGO budgets are not fully integrated into the Council's Medium-Term Expenditure Framework (MTEF) and Comprehensive Council Development Plan (CCDP). Absence of systematic evidence on how budget merging is practiced and the challenges encountered hinders informed policy decisions and practical improvements in development coordination at the district level. Therefore, this study seeks to verify the practices and challenges of budget merging between NGOs and Local Government Authorities in Makete District Council, with the aim of generating evidence-based recommendations to strengthen planning, budgeting, and partnership mechanisms for sustainable local development.

#### • *The Study Aims to:*

- ✓ Examine the status of district practices on merging NGOs budget into the LGA Budget at Makete District
- ✓ Challenges likely to encounter when NGOs budgets are not merged to the LGA comprehensive budget.
- ✓ Effects of not merging NGOs budget in the LGAs annual budget.

#### ➤ *Theoretical Framework*

This study is guided primarily by Collaborative Governance Theory, which explains the processes through which public and non-state actors jointly plan, budget, and implement development interventions. The theory is complemented by Fiscal Decentralization Theory to examine structural fiscal constraints faced by LGAs, and Institutional Theory to analyze how formal and informal rules shape NGO-LGA budget integration practices.

The theory is highly relevant to this study because budget merging between Non-Governmental Organizations (NGOs) and Local Government Authorities (LGAs) is fundamentally a collaborative governance process rather than a purely technical budgeting exercise. The theory provides an appropriate lens for understanding how, why, and under what conditions NGOs and LGAs engage in joint planning and budgeting.

## II. LITERATURE REVIEW

#### ➤ *Importance of Intergration NGOs Budget with LGAs Budgets*

The study shows importance of integration between government and private sector for harmonizing strategies. Brillantes *et al* (2006) in his study said that; 'At the implementation level, the involvement of POs/NGOs is even more pronounced particularly in direct assistance programs for the poorest of the poor and in times of calamities. The institutionalization of the Governmental organizations - NGO partnerships is most evident in the KALAHI program, the key poverty alleviation program of the Government, where POs/NGOs serve as direct conduits of financial assistance to target beneficiaries with corresponding accountability to both beneficiaries and funders alike'.

Sintomer *et al* (2013), showed that inclusion of diverse stakeholders (including NGOs and Civil Society) improves transparency, accountability, alignment with community needs and effectiveness of local budget. When these stakeholders are excluded weakens these positive effects to the general development strategies.

A study done by Asukile and Mbogo (2022), conducted in Ilala Municipal Council, found that participatory budgeting, budget planning, and budget execution have a statistically significant effect on budget performance. The study highlights that inclusive planning and adherence to formal budgeting procedures improve transparency and efficiency in the use of public resources. However, the study focuses primarily on internal LGA budgeting processes and does not address the integration of external development

partner or NGO budgets into council financial frameworks, revealing a critical empirical gap.

The study done by Magaria *et al* (2023) in Makete and Njombe district councils on Private sector participation in local government planning and budgeting processes shows that there is unpromising involving private sector during LGAs planning and budgeting process. They noted that “...the studies found that the main spaces for private sector participation in LGA’s planning and budgeting processes were the submission of annual plans and budgets to LGAs, attending LGAs’ annual planning and budgeting meetings, and inviting LGAs officials to attend private sector planning and budgeting processes.”

The 2025 and 2050 visions are to guide different efforts from different actors NGOs inclusively in development process. These two Tanzania strategies emphasize the importance of private sector (NGOs inclusively) on development achievement. “In order to attain those aspirations, determination and discipline in planning and implementation is important. MDAs, Regions, LGAs, Private Sector, Non-Governmental Organization (NGOs), Civil Society, Cooperative Societies, Village and all other social groups should direct their efforts to contribute to the realization of the Vision 2025”.

#### ➤ *Challenges of Merging NGOs Budgets into LGAs Budgets*

Studies show that the relationship between LGAs and private sector (NGOs inclusively) is a challenging phenomenon. (Lameck, 2021). LGAs depends more to Central government which reduces their ability to coordinate and harmonize the available resources.

Lameck (2021), in a study on NGO–LGA relationships in service delivery, found that weak coordination mechanisms, mistrust, unclear roles, and limited formal platforms for engagement constrain effective collaboration. The study concludes that although NGOs contribute significantly to local service delivery, their activities often operate parallel to LGA systems due to inadequate coordination structures, which undermines integrated planning and budgeting efforts.

Tanzania’s National Council of NGOs (NaCoNGO) (2025), study, reveal weak collaboration and coordination mechanisms between the government and NGOs, leading to duplication of efforts, inefficient resource allocation, and missed opportunities for synergistic partnerships across sectors. These systemic coordination problems are exacerbated in rural and “disadvantaged” districts where LGAs’ limited fiscal space and governance challenges constrain effective joint budgeting arrangements with NGOs.

The study done by Magaria *et al* (2023) in the same districts, identified the challenges of unpromising inclusion of private sector during LGAs planning and budgeting process like distance from one place to another, lack of invitations, organization policies, poor communication between LGAs and private sector. It was concluded that the existing private sector involvement mechanisms were either

closed or invitation form which trickled down the private sector participation pace.

#### ➤ *Effects of Not Integrating NGOs Budgets into LGAs Budget*

Not integrating NGO budgets into Local Government Authorities’ (LGAs’) leads to ineffective service delivery, reduced alignment with local priorities, duplication of efforts, weakened accountability, and diminished performance of development initiatives. Non-integration undermines coordinated planning, hampers efficient use of resources, and may result in fragmented or poorly implemented projects that fail to meet community needs (Brillantes *et al*).

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Botha (2018), suggests that a lack of integration between social development efforts (including NGO activities) and formal budgeting frameworks contributes to poor alignment of service delivery and reduced impact.

#### ➤ *Information Gap*

The reviewed empirical literature demonstrates that while budgeting practices and participatory mechanisms within LGAs have been widely studied, empirical evidence on budget merging between NGOs and LGAs remains limited, particularly at the district level. Existing studies highlight persistent challenges related to weak coordination mechanisms, limited fiscal autonomy, and inadequate institutional frameworks for collaboration. Moreover, there is a notable little of district-specific empirical evidence from Makete District Council, underscoring the need for focused research to document actual practices, challenges, and opportunities for strengthening NGO–LGA budget merging.

### III. METHODOLOGY

The paper work was conducted at District Council in Njombe Region in Tanzania. The reason for conducting this study at these areas was because the area has many functioning NGOs selected dealing with development activities covering health water, agriculture and educational sectors. There are also religious institutions which Churches and Islamic Religion that in spite of religious functions they also deal with development projects like water projects, education as well as health projects. The study used a cross-sectional design. 37 private sector organizations were involved in the study (religious institutions, FBOs, NGOs, CBOs, CSOs, private hospitals, private schools as well as humanitarian institutions).

The researcher collected data from NGOs (50%), FBOs (33%) and 7% from humanitarian institutions (Table 1). A

Purposive sampling technique was used to identify and access the key respondents from LGAs. Snowball sampling technique was used to identify and reach private sector

organizations due to lack of familiarity of organizations and locations to reach to them.

Table 1 Categories of Institutions Involved in the Study

Category	Percentage
NGO	50
FBO	33
CSO	10
Humanitarian Institutions	7

Data were collected through structured interviews, key informant interviews and documentary review. The documentary reviews included a review of Tanzania policies and private sector policies, NGO’s project budget regulations, reports, private and LGAs Medium Term Plan and for financial year budget. Key informant interviews were used to collect data from District Planning Officers and private sector organizations’ managers or directors. The descriptive analysis technique was used for most of the data. This involved the computation of means, frequencies and percentages were used because the study was descriptive in nature. Qualitative data were summarized to capture the key messages and meaningful findings and analyzed for qualitative content analysis.

**IV. FINDINGS**

This part of findings shows all major findings on the practices and challenges of NGOs budgets merging into the LGAs comprehensive budget. The findings are from primary data which include spokesmen of the NGOs and LGAs and from secondary data which was reviewed from government legal and regulatory frameworks and budget survey.

➤ *Status of District Practices on Merging NGOs Budget into the LGA Budget at Makete District*

Findings from NGOs show that, their budgets are not included or merged in the LGAs comprehensive budget as part of the annual plan budget, instead there are other mechanism of recognizing their interventions to the community. The findings also show that there is a difference from one NGO to another depending on the nature of the organization, functions as well as the nature of the project supplemented at a particular time on budget submission requirement. All health and education related activities are closely monitored by the government and they are required to share their plans and budgets to the LGAs unit. Organizations like private hospitals and health related projects like HIV/AIDS programs are largely overseen by the LGAs official to make sure they align with the government policies and directives. Further mor findings show that NGOs sometimes are invited to attend health committee and budgets, submission of their budgets to the District Medical Officer (DMO) for checking relevance to the beneficiaries and coherence to the National and international standards.

These findings are consistent with previous studies Magaria *et al* (2023) who did their study in the same district and Njombe district councils. The findings also concur to study done by Lameck (2021) who confirms weak

relationship between NGOs and LGAs in service delivery because of unclear and poor coordination of service delivery.

The study showed that 91% of the of the NGOs out of those of health sector said that they are not obliged to submit their project budgets to the districts council. This has been evidenced with the duplication of services to the community like the findings of Lameki (2021).

One of the spokesmen of one NGOs he said that;

*‘...when we go to support community with entrepreneurial activities like initiating saving and crediting groups, we find that after sometimes latter the government initiates alike groups to the same NGO group member of the same products.*

One government official said that;

*We recognize works done by the NGOs to the community but their budgets are not included to our budget because policies and acts do not direct us to merge the NGOs budget to the LGOs general annual budget.*

The from document review has revealed that there is a commitment of monitoring NGOs; as the statement says; “The Makete District Council actively monitors the operations of these NGOs and other stakeholders (Faith-Based Organizations, Community-Based Organizations) to ensure the effective implementation of local development plans, particularly in sectors such as agriculture, health, and education”. (Maketedc.org.tz)

The researcher went far to scrutinize the annual financial report of the district, data show there is no NGOs projects or interventions included in the district annual plan and budget despite of their significance of development contribution (2024/2025 Report). This implies that, although the government is actively manage and monitor the NGOs’ activities to align with the government development plans still its effectiveness of treating NGOs budget as part of the district budget is weak. The government is leaving out massive resource to count. This has also been note by ((Magaria *et al*, 2023).

➤ *Challenges of Not Intergrating NGOs Budget to LGAs Annual Budget*

The findings reveal several challenges associated with not merging NGO budgets into the LGAs’ comprehensive

annual budget. Using a checklist, the study identified the following:

Firstly, lack of a clear regulatory framework: All respondents (100%) agreed that government policies and acts are not explicit on budget merging. While authorities acknowledge and appreciate NGOs' development contributions and their complimentary to government efforts, there is no clear regulatory framework directing the integration of NGO budgets into LGA budgets. One LGA official stated:

*"The government acknowledges the role of NGOs in development interventions, but we fail to merge their budgets into our annual budget because we do not have clear directives on how to do this, even though it seems desirable."*

An NGO spokesman similarly noted:

*"There is no law or government directive obligating NGOs to merge their budgets with LGAs. In some cases, the government seeks information on our activities and funding sources, but this does not constitute budget merging."*

These findings are consistent with HakiElimu et al. (2008), who observed that "in Tanzania specifically, there is no specific policy or regulatory framework requiring NGO budgets to be included in LGAs' annual budgets, whether under the Local Government Finance Act, Budget Act Framework, or National NGO Policy."

Secondly, different planning periods: NGOs operate under different financial year cycles. Some start in January, while others start between September and November, regardless of the government fiscal year, which begins in July. This discrepancy complicates budget merging. These findings align with Magaria et al. (2023), who reported similar challenges in private sector participation in LGA planning and budgeting processes.

Thirdly, reluctance of some NGOs: Some NGOs are hesitant to disclose their budgets due to mistrust of government intentions, particularly regarding potential taxation. One government official stated:

*"Private sector actors, including NGOs, are reluctant to share their budgets because of negative attitudes toward the government. They fear that the government may impose taxes on their funding sources."*

Fourthly, perceived NGO–LGA competition: In some sectors, such as health and education, NGOs and LGAs are perceived as competitors rather than collaborators. NGOs and religious institutions feel that, instead of supporting their contributions, the government treats their services as business ventures. A head of a hospital stated:

*"The government imposes many regulations that reduce our efficiency because we perform better than them. In*

*education, private schools often outperform government schools. This creates pressure on the private sector, including high taxes."*

Such perceptions increase the likelihood that NGO budgets will not be merged into LGA budgets, even if clear regulatory frameworks existed.

Fifthly, donor dependency syndrome: The study found that 87% of NGO projects rely on donor funding. This reliance makes budget merging difficult, as NGOs cannot always guarantee funding availability. These findings align with Bano (2019), who argued that "embedded partnerships require ideal-type commitment from NGO leadership, which most donor-funded NGOs fail to demonstrate."

#### ➤ *Effects of Not Integrating NGOs Budgets in LGAs*

Failure to integrate or adequately align NGO budgets with LGAs' annual budgets has several consequences, as identified in this study and supported by previous scholarly work. Using a checklist tool, the following effects were observed:

Firstly, poor coordination and duplication of services: Data in Table 2 show that 62.2% of NGO respondents identified this as a possible effect. This may result in LGAs planning activities that are already funded by NGOs. For example, one respondent stated:

*"Our organization had a dispensary in one village, and the government later built a dispensary in the same village. As a result, communities in other areas were left without services because resources were concentrated in one location."*

This indicates that resources are duplicated in certain areas while other communities remain underserved, leading to uneven distribution of services.

Secondly, gaps in service delivery: Table 2 shows that all (100%) NGO respondents agreed that non-integration can create service delivery gaps. LGAs are sometimes unaware of ongoing NGO-funded activities, which may lead them to assume that services will be provided by NGOs. Additionally, NGOs may conclude projects without informing the LGAs, which can compromise service continuity because the LGA may not have contingency funding. This was confirmed by an LGA official:

*"During capacity-building activities for income-generating projects, we discovered that an NGO had been working in that area. A few years later, the NGO ended the project, leaving the community in a dilemma because our district had not budgeted for the activity."*

Thirdly, weak alignment with government priorities: NGOs often plan interventions based on donor priorities and thematic mandates, which may not reflect LGA priorities. Table 2 shows that 6% of respondents identified this as a potential effect. Integration of NGO budgets could improve

alignment, relevance, and sustainability of interventions. One NGO spokesman noted:

*“We solicit funds from external donors, but most of the time we are obliged to align with their priorities rather than our government priorities.”*

This observation is consistent with Johnson (2001), who noted that NGOs frequently receive international donor funding that does not necessarily correspond to government priorities. Fourthly, weak government–NGO relationships: Data in Table 2 show that 62.2% of the respondents agreed that weak relationships are likely to occur because both parties may be suspicious of each other’s hidden budgets, leading to unnecessary mistrust. One respondent stated:

*“Most government officials are suspicious of our activities. They think we take advantage of poor communities to access donor funds. At the same time, we also suspect the government of using our presence to conceal resources that were meant for the community, simply because we have already served them.”*

Fifthly, reduced leverage for resource mobilization: LGAs sometimes lack reliable sources of funding due to unawareness of NGOs’ financial capacity to fill gaps. Data in Table 2 reveal that 78.4% of respondents agreed that LGAs miss important sources of resources because there is no proper mechanism for merging NGO and LGA budgets. Integrating these budgets could serve as a complementary source of funding for LGAs’ annual plans. These findings are consistent with Asukile and Mbogo (2022), who reported similar challenges.

Sixth, challenges to project sustainability: Almost all NGO respondents (97.3%) indicated that lack of knowledge about NGOs’ plans and budgets contributes to project sustainability failures after NGOs exit the community. This occurs because LGAs are not financially prepared to absorb ongoing project costs. Sarriot (2004) similarly found that project sustainability is at risk if non-state stakeholders are not properly involved. Table Number 2: Possible effects of not merging the NGOs budget in LGAs annual budget.

Table 2 Effects of Not Integrating NGOs Budgets in LGAs

Variables	Responses		Percent of Cases
	N	Percent	
Poor coordination and duplication of services,	23	12.6%	62.2%
Gaps in service delivery	37	25.3%	100%
Weak alignment with local priorities	25	13.7%	67.6%
weak government-NGO relationship	23	12.6%	62.2%
Reduced leverage for resources mobilization	29	15.9%	78.4%
Projects sustainability challenged	36	19.8%	97.3%
<b>Total</b>		<b>100.0%</b>	<b>477.6%</b>

**V. CONCLUSION**

This paper concludes that there is no clear mechanism for budget mintergrating between NGOs and LGAs. The Tanzanian regulatory framework does not explicitly provide for the merging of the two budgets at any stage or level. In Makete District, NGOs particularly those operating in specific sectors are required to submit their plans and budgets; however, these are not incorporated into the District Council’s annual budget and are used mainly for monitoring purposes. Although the District Council acknowledges the contribution of NGOs to development, there remains a significant gap in the harmonization of NGO and LGA resources, which limits efficiency and overall development outcomes.

The study further identifies that failure to merge the two budgets increases the likelihood of resource duplication, service delivery gaps, and weak alignment between government priorities and NGO interventions. In addition, the government misses’ opportunities to leverage substantial resources mobilized by NGOs. Project sustainability is also at risk, as there is no clear institutional linkage between government authorities and NGOs responsible for implementing community-level projects. Therefore, a clear and explicit regulatory framework encompassing

parliamentary legislation, policies, and strategic guidelines is required to guide and institutionalize NGO–LGA budget merging.

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