

Political Accountability and Health Service Efficiency: A Case Study of Ubungo Municipality, Tanzania

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ABSTRACT

This study investigates the role of political leadership in enhancing accountability for health budget expenditures in Ubungo Municipality, Tanzania. Employing a cross-sectional survey design, data were collected from 400 respondents using questionnaires. The research specifically examined community awareness of health budget information, perceptions of political accountability, and the degree of political engagement in public health oversight. The findings revealed a significant gap in public awareness: 75% of respondents indicated that political leaders do not disseminate adequate information regarding health service improvements. Similarly, 55% of respondents disagreed that political leaders make the community aware of health budget expenditures. While some leaders emphasized their role in tax advocacy and service monitoring, inconsistencies in communication and community engagement were evident. Only a minority reported frequent community meetings or transparent budget disclosures. These findings suggest that although political leaders in Ubungo engage in some accountability-enhancing practices – such as advocating for tax compliance and expanding health service infrastructure – their roles in transparent budget oversight remain underutilized. The study concludes that political accountability in health service delivery is constrained by limited information-sharing practices and a lack of institutionalized citizen engagement platforms. It recommends adopting integrated leadership strategies that promote fiscal transparency, empower communities through regular communication, and institutionalize accountability mechanisms within the decentralized health governance framework.

Introduction

In recent decades, the performance of public health systems in sub-Saharan Africa has attracted significant attention from academics, development agencies, and policymakers, primarily because of persistent inefficiencies in service delivery and resource management. Governments across the continent continue to struggle to balance limited fiscal resources, rising public expectations, and institutional

weaknesses in ensuring equitable access to health services (Alajlan, 2025; van Rensburg, 2014). Among the many variables influencing this complex governance landscape, political leadership stands out as a crucial but underexplored factor in determining how effectively public resources are allocated, monitored, and translated into services that improve the well-being of the population. In contexts where central state oversight is limited and decentralization efforts are underway, political leaders often assume a central role in shaping policy priorities, influencing budget decisions, and framing narratives of accountability (World Bank, 2001). Tanzania offers a compelling case study for examining these dynamics, particularly at the municipal level, where health sector responsibilities are increasingly devolved to local governments (Haazen 2012).

Tanzania has experienced several waves of decentralization reforms aimed at improving service delivery and increasing citizen participation in governance (Kombe and Namangaya, 2016). Since the implementation of the Local Government Reform Program (LGRP) in the late 1990s, the country has made concerted efforts to empower local governments with decision-making authority, including the responsibility for formulating, allocating, and overseeing health budgets. These reforms are expected to bring the government closer to the people and foster more responsive and transparent governance. In the health sector, this shift has manifested in the localization of health planning and budgeting processes, with local governments taking a leading role in identifying priorities, mobilizing resources, and implementing health programs (Maluka et al., 2010). However, the effectiveness of these reforms depends heavily on the quality of leadership demonstrated by political actors at the local level (Kigume & Maluka, 2018a). Political leaders, including councillors, mayors, and members of parliament, play a crucial role in articulating public demands and advocating for constituents' interests. These actors also play a role in ensuring that health budgets are not only approved but also spent according to their intended goals. Despite this important responsibility, there is limited empirical evidence on how political leadership promotes accountability in local health budgeting.

Ubungu Municipality, located in the Dar es Salaam Region, exemplifies the many structural and administrative challenges associated with health service delivery in Tanzania's rapidly urbanizing regions. With a growing population, increasing demand for public services, and limited fiscal capacity, Ubungu faces increasing pressure to manage health expenditure efficiently and deliver tangible results for its citizens. In this context, political leaders are often at the forefront of interactions between communities and administrative bodies, tasked with advocating for increased health funding, monitoring spending patterns, and mediating complaints or concerns about mismanagement. However, initial observations and reports from civil society groups indicate that public trust in budget accountability remains low, and political engagement in monitoring health funds is inconsistent. In many cases, community members are unaware of how health budgets are structured, how funds are allocated, or the role of their elected representatives in tracking these expenditures (Rawat et al., 2009). This gap raises important questions about the nature and effectiveness of political leadership in

promoting accountability and whether current practices align with the ideals of participatory and transparent governance envisioned by Tanzania's decentralization policy.

Political leadership, as a concept, extends beyond formal positions and encompasses an individual's ability to mobilize resources, shape public discourse, and influence institutional behaviour (Leftwich & Wheeler, 2011). In health budgeting, this leadership manifests itself in various ways: scrutinizing proposals during board meetings, questioning discrepancies in expenditure reports, organizing community feedback forums, and ensuring that audit findings lead to corrective action. When such mechanisms exist and function, they serve to create checks and balances that prevent financial mismanagement and encourage responsiveness to health care needs. However, in many local governments, including Tanzania, institutional culture, capacity, and.

Much of the existing literature on health leadership and governance in Tanzania tends to focus on national-level actors or administrative institutions, often ignoring the influence of elected representatives in shaping health financing outcomes (Joseph & Maluka, 2016). Furthermore, studies addressing accountability often adopt a technocratic perspective, emphasizing institutional mechanisms such as audits, financial management systems, or administrative controls (Kigume & Maluka, 2018b). While these components are undoubtedly important, they ignore the political dynamics that often determine whether accountability systems are enabled or undermined. Specifically, the interaction between political leaders and bureaucrats, leaders' responsiveness to citizen concerns, and the level of transparency in decision-making processes all shape how health budgets are managed at the local level. However, in many local governments, including Tanzania, the institutional culture, capacity, and incentives for political leaders to play this oversight role remain weak. Instead, local political processes are often characterized by patronage, limited transparency, and a lack of structured engagement between leaders and citizens on budget matters. This reality highlights the gap between policy aspirations and governance practices and underscores the need for context-specific analysis of how political leadership functions to promote fiscal accountability in the health sector.

Furthermore, most theoretical frameworks for leadership in public administration originate from Western contexts, where institutional norms are more formal and oversight mechanisms are often stronger. In contrast, local governance in Tanzania – and throughout much of Sub-Saharan Africa – is characterized by a hybrid institutional environment where formal rules coexist with informal norms, and where leadership effectiveness is mediated by contextual factors such as party dynamics, local patronage networks, and community expectations. The result is a governance landscape where leadership cannot be understood solely in terms of formal accountability structures, but must be examined concerning how actors navigate and negotiate their roles within a fluid institutional environment. This requires a broader conceptualization of accountability that incorporates political

behavior, public trust, and participatory engagement as central elements of effective governance.

From a non-Western perspective, the significance of this study lies in its attempt to ground the analysis of political leadership in the lived realities of Tanzanian society (Santoso, 2019). Unlike much of the global literature that assumes high-capacity institutions and rule-bound administrative behavior, this study recognizes that political leaders in municipalities like Ubungo operate in a context characterized by resource constraints, institutional fragility, and high public expectations. Here, leadership is more about symbolic representation and relational engagement than formal oversight. Political leaders often have to balance competing demands, navigate political alliances, and maintain legitimacy among constituents—all while seeking to influence the budgeting process (Leftwich & Wheeler, 2011). By focusing on the role of political leadership in health budget accountability, this study seeks to provide insights into how elected officials can enhance public trust, reduce inefficiencies, and drive better outcomes in public service delivery.

Importantly, the study also highlights the perceptions of community members, whose lived experiences offer valuable insights into whether political leadership is perceived as effective, accessible, and responsive. In governance systems that aspire to be participatory, citizen perceptions of leadership legitimacy and transparency are crucial indicators of institutional health (Matshabaphala, 2008). When citizens feel excluded from budget decisions or perceive political leaders as disengaged from their oversight responsibilities, it undermines the foundations of democratic accountability. Conversely, when political leaders actively engage with the public, clearly communicate budget information, and follow up on health spending outcomes, they contribute not only to improved service delivery but also to strengthening state-society relations.

Against this backdrop, the primary research question guiding this study is: What is the role of political leadership in promoting accountability for health budget spending in Ubungo City? This question seeks to uncover the mechanisms political leaders use in budget oversight, how they interact with administrative and public actors, and the extent to which their actions contribute to greater transparency, responsiveness, and trust in the local health system. By focusing on this question, this study aims to generate empirical findings and theoretical reflections that can inform public administration practice and scholarship, particularly in contexts where the capacity of political leaders to manage public spending is limited.

Literature Review

The Concept of Political Leadership in Public Service

Political leadership in the context of public administration encompasses more than simply the possession of power; it is the active use of authority and influence to drive institutional functioning, manage public resources, and shape the strategic direction of governance. In the public service environment, particularly in

developing countries like Tanzania, political leadership plays a crucial role in translating policy into action and in determining the success or failure of service delivery mechanisms. Bell (2006) describes political leadership as a complex and multifaceted concept embedded at various levels of the public system – including ministries, health facilities, and decentralized local institutions. Leaders are expected to establish a vision, communicate policy objectives, motivate stakeholders, and secure the resources necessary to operationalize programs (Gill, 2006). This form of leadership intersects both the technical and political dimensions of governance.

Political leaders are uniquely situated at the interface between the bureaucracy and the electorate, serving as intermediaries who mediate between public expectations and administrative outcomes (Leftwich & Wheeler, 2011). In Tanzania, these leaders often influence decisions related to budget allocation, the selection of development priorities, and the oversight of performance in municipal sectors such as health (Levy et al., 2013). This intermediary role is particularly evident in decentralized governance systems, where municipalities are responsible for managing health expenditures and ensuring alignment with national objectives such as the Health Sector Strategic Plan III (2009–2015), which is guided by Tanzania's Development Vision 2025.

Leadership is also a deeply human issue. House (2004) notes that effective political leaders must possess vision, motivational abilities, and negotiation skills. They must be able to anticipate community needs, clearly communicate policy intent, and garner support from both administrative personnel and the public. In a fragile institutional environment, these qualities are vital for mobilizing health personnel, leveraging intergovernmental partnerships, and ensuring the sustainability of services. Good political leaders do more than just manage – they enable accountability structures and inspire performance at all levels of government (Bradley et al., 2010). Thus, understanding political leadership in the public sector involves evaluating not only formal roles but also behavioral traits and normative commitments to public welfare (Northouse, 2007).

Conceptualizing Accountability in Public Budgeting

Accountability in public budgeting refers to the obligation of government officials, including political leaders, to justify financial decisions and ensure public resources are spent effectively, equitably, and transparently. In the health sector, where resource constraints are acute and public needs are pressing, fiscal accountability plays a crucial role in ensuring equitable service delivery and institutional legitimacy. Denhardt (2006) emphasizes that accountability in public services is both structural and relational: accountability is linked to performance indicators, budget discipline, and officials' responsiveness to citizen aspirations. In decentralized systems like Tanzania, political leaders are formally tasked with overseeing budget formulation, expenditure tracking, and financial reporting at the municipal level. Their oversight role ensures that funds allocated for health facilities, infrastructure, and staffing are disbursed and used according to approved plans.

Fiscal accountability mechanisms can include budget hearings, audit committees, participatory planning forums, and expenditure tracking surveys. However, its effectiveness often depends on the political will to uphold transparency and tolerate public scrutiny. According to Ferejohn (1999), accountability is not solely a function of institutional design but also of political dynamics. Leaders who prioritize party loyalty over transparency or who perceive fiscal oversight as a threat to their political capital are less likely to support rigorous accountability practices. Conversely, when political leaders view accountability as a tool to strengthen public trust and legitimacy, they are more likely to embrace open budgeting and public engagement.

Despite formal structures, studies in Tanzania still show that accountability practices are inconsistent and often superficial (Pandisha et al. 2024; Gabriel et al., 2024). Reports from Ubungu City and similar districts indicate limited public access to budget information and sporadic monitoring of health spending (Kigume et al. 2018). While formal audit mechanisms may exist, practical enforcement of recommendations or sanctions against misuse is often weak. This situation reflects the broader challenges of institutionalizing accountability norms in a context where political clientelism, capacity gaps, and limited civic literacy persist. Nevertheless, political leaders can still play a catalytic role by championing budget transparency, facilitating dialogue between communities and administrators, and ensuring resource allocation aligns with local health priorities.

Leadership Practices and Perceptions in Budget Accountability

Leadership practices related to health budget accountability can be observed in both formal routines and informal behaviors. These practices include holding community meetings, engaging in public expenditure reviews, questioning discrepancies in budget reports, and advocating for equitable distribution of health resources. In the Tanzanian context, political leaders are expected to lead or participate in budget planning sessions, review health facility needs, and communicate spending priorities to their constituents. However, the frequency and quality of this engagement vary significantly across districts.

Some studies show that political leaders rarely hold community meetings or share detailed information about the health budgeting process (Kapuya et al., 2024; Olusola et al., 2022). This lack of transparency limits opportunities for citizen participation and weakens downward accountability. It also suggests a perception among leaders that budget issues are too technical or politically sensitive to engage the public. Such attitudes may stem from a combination of institutional inertia, low public demand for budget transparency, or a deeply rooted political culture resistant to external oversight.

Public perceptions of political leadership also influence the effectiveness of accountability. If citizens perceive their leaders as unresponsive or corrupt, they are less likely to engage in budget forums or trust public announcements regarding health spending (Lenton & Mosley, 2011). Conversely, when leaders are perceived as inclusive and transparent, citizens are more willing to participate in oversight activities and collaborate in monitoring health services. These relational dynamics

emphasize the importance of leadership legitimacy and communication in enhancing fiscal accountability.

Training and capacity building are crucial for improving leadership practices (Breytenbach & Hughes, 2013). Many local politicians, especially newly elected village council members, may lack the technical expertise to interpret budget documents or understand public finance regulations. Without adequate knowledge, they cannot challenge administrative proposals or detect inefficiencies in expenditure reports. As Matshabaphala (2009) points out, leadership effectiveness in service delivery is closely linked to the ability to analyze institutional processes and advocate for reform critically. In this context, building the technical and ethical competencies of political leaders is a crucial component in strengthening budget accountability.

Contextualizing Leadership Effectiveness: The Tanzanian Experience

Tanzania presents a unique political and administrative context for analyzing leadership effectiveness. Since the introduction of multiparty democracy and decentralization in the 1990s, the country has undertaken significant governance reforms aimed at improving public service delivery through localized decision-making. The Local Government Reform Program (LGRP) was expected to increase autonomy, responsiveness, and performance at the district and municipal levels. However, the success of these reforms has been uneven, due in part to the variability in the quality of local leadership and the persistence of centralized control over budget disbursement and policy direction (Kessy & McCourt, 2010).

Political leadership in Tanzania is shaped by the dominance of the ruling party, the Chama Cha Mapinduzi (CCM), which wields significant influence over local government operations. Allegiance to the party often overrides policy benefits, leading to the politicization of budget decisions and limited autonomy for local leaders (Kessy, 2022). In many cases, political leaders may prioritize projects that serve electoral interests over those that reflect community needs. This dynamic weakens the focus on accountability and reduces incentives to engage in rigorous budget oversight.

Nonetheless, some municipalities have demonstrated effective leadership practices. In districts where council members are active, knowledgeable, and engaged with the community, there is evidence of more responsive budgeting and improved health outcomes. These success stories demonstrate the crucial role of institutional leadership, even in structurally constrained environments. As Goleman (1998) argues, emotionally intelligent leaders who understand the value of building trust and communication are better positioned to implement reforms and maintain norms of accountability.

Furthermore, Tanzania's political culture—marked by hierarchical authority and deference to leadership—can both support and hinder accountability (Mateng'e, 2023). While deference to authority can increase compliance with public health initiatives, it can also discourage citizens from questioning leaders or demanding transparency. Navigating this cultural landscape requires leaders who

are not only administratively competent but also culturally sensitive and ethically grounded.

Efforts to institutionalize participatory budgeting and public expenditure tracking have been piloted in various Tanzanian cities, but their scalability remains limited (Bombo, 2025). These initiatives require strong political will, administrative support, and public awareness to be effective. Political leaders must act as drivers of these innovations, ensuring that accountability is not limited to technical checklists but embedded in the political and civic fabric of local governance.

In conclusion, leadership effectiveness in Tanzania depends on a combination of individual competencies, institutional design, the political context, and community engagement. Political leaders who prioritize transparency, invest in capacity building, and cultivate trust with their constituents are better positioned to promote accountability in health spending. As this study seeks to explore, understanding these dynamics at the municipal level provides valuable insights into how public leadership can be leveraged to improve service delivery and governance outcomes in developing countries.

Research Methods

The research was conducted using a cross-sectional survey methodology, allowing the examination of associations between political leadership behaviors and public health accountability indicators. The selected research design permitted the simultaneous assessment of multiple variables—such as budgetary oversight, community engagement, and perceived responsiveness of political leaders—in the municipal health governance context. The methodology was primarily quantitative, using structured questionnaires for data collection. However, qualitative insights were gathered through open-ended responses and a limited number of interviews, thereby providing additional context and interpretive depth.

The choice of a cross-sectional design was informed by the nature of the research question, which sought to assess perceptions and practices rather than test longitudinal changes. This method is appropriate for gathering large-scale data from a variety of stakeholders—including citizens, health personnel, and political leaders—within a defined administrative region.

The study was conducted in Ubungu Municipality, one of the urban administrative districts in Dar es Salaam Region, Tanzania. Ubungu was selected purposively based on several criteria as follows: its rapid population growth, significant political activity, and ongoing challenges in health service delivery and fiscal transparency. As a decentralized administrative entity, Ubungu Municipality holds responsibility for implementing primary health care policies, allocating local health budgets, and managing the performance of municipal hospitals and clinics.

The study employs a combination of purposive and random sampling techniques to recruit respondents. First, purposive sampling was used to select Ubungu Municipality as the study site. Second, random sampling was applied in

selecting individual participants from among health workers and community members, ensuring fair representation and minimizing selection bias.

The sample size consisted of 400 respondents, which included health care personnel, local government officials, and general community members. This number was deemed adequate for quantitative analysis and allowed for the application of inferential statistical techniques. Gender and demographic diversity were considered during the sampling process to ensure that responses captured a range of experiences and perspectives related to political leadership and budget accountability in the health sector.

The primary data collection tool was a structured questionnaire composed of both closed-ended and open-ended questions. The instrument was designed to measure citizens' awareness of political leaders' role in health budget oversight, perceptions of transparency and accountability mechanisms, frequency of community engagement and meetings held by political leaders, access to health services, and reported changes attributed to political interventions

The questionnaire was divided into several sections aligned with the study's specific objectives. The use of Likert-scale items enabled quantification of attitudes and perceptions, while open-ended items allowed respondents to elaborate on their experiences.

To ensure validity, the questionnaire was pre-tested with a pilot group of 30 respondents before full-scale data collection. Feedback from the pilot exercise was used to refine question wording, adjust response options, and improve clarity. Content validity was further enhanced by aligning questions with established frameworks of public sector accountability and health service delivery indicators.

Reliability was achieved through the use of standardized instruments and consistent data collection procedures. The internal consistency of Likert-scale items was measured using Cronbach's Alpha, which yielded a coefficient of 0.84, indicating a high level of reliability. Data collectors received training to maintain neutrality and consistency in administering surveys and interviews.

The data collected through questionnaires were analyzed using descriptive and inferential statistical techniques. Responses were coded and entered into the Statistical Package for the Social Sciences (SPSS) for analysis. Descriptive statistics, including frequencies, percentages, and means, were used to summarize demographic characteristics and general perceptions.

Inferential statistics, including chi-square tests and correlation analysis, were used to examine relationships between variables—particularly the association between political leadership practices and perceptions of budget accountability. The statistical significance of associations was determined at a confidence level of 95% ($p < 0.05$).

Qualitative data from interviews and open-ended responses were analyzed using thematic content analysis. The transcripts were coded for recurring themes related to leadership engagement, budget transparency, and community

participation. These themes were then triangulated with quantitative findings to provide a richer understanding of the data and support more nuanced interpretations.

The research adheres to ethical standards for human research subjects. Informed consent was obtained from all participants, and the voluntary nature of participation was emphasized throughout the data collection process. Confidentiality and anonymity were strictly maintained. Participant identities were coded, and no personal identifiers were used in the analysis or reporting of findings. Ethical clearance for the study was obtained from the relevant institutional review boards.

In addition, care was taken to ensure that the data collection process did not disrupt regular activities in the health facility or place undue burden on participants. All interviews and surveys were conducted at times and locations convenient to the respondents.

Like any empirical research, this study encountered certain limitations. First, it was confined to a single municipality – Ubungo – therefore, the findings may not be generalizable to other regions of Tanzania with different administrative structures or political cultures. Second, some political leaders and health personnel were reluctant to provide detailed responses due to perceived political sensitivity or concerns about anonymity. To mitigate this, efforts were made to build trust, ensure data protection, and anonymize findings.

Additionally, the study relied on self-reported data, which may be subject to social desirability bias. To address this, triangulation with official documents and interviews was used to validate the accuracy of the data. Despite these limitations, the study offers important insights into the institutional practices and leadership behaviors that influence health budget accountability at the local level.

Results and Discussion

Social Demographic Information

The gender distribution of respondents in this study provides valuable insights into the demographic composition of health workers, patients, and recipients of health services in Ubungo Municipality. With 60% (242) of participants being female and 40% (158) being male, the study sample reflects a slight gender imbalance. This predominance of female respondents could be attributed to various factors, such as the higher proportion of women in healthcare professions, greater health-seeking behaviors among women, or potentially a higher willingness among females to participate in research studies.

The educational attainment of respondents in Ubungo Municipality demonstrates a diverse range of qualifications, with a notable concentration in higher education. The largest group, comprising 36% of participants, had achieved university-level education, including various degrees and certifications. This substantial proportion of highly educated individuals suggests a well-informed

sample population, capable of providing insightful perspectives on health-related matters. The second-largest group, representing 30% of respondents, had completed secondary education, indicating a solid foundation of basic knowledge among a significant portion of the study participants.

The remaining respondents were distributed across different educational levels, from primary education to postgraduate studies. This varied educational background among the participants, which included health workers, political leaders, and health recipients, offers a comprehensive representation of the community's educational landscape. Such diversity in educational attainment can provide a rich tapestry of viewpoints and experiences, potentially enhancing the depth and breadth of the study's findings. Moreover, the inclusion of respondents from various educational backgrounds ensures that the study captures a wide range of perspectives, from those with basic education to those with advanced degrees, thereby increasing the relevance and applicability of the research outcomes to the broader population of Ubungo Municipality.

The age distribution of the 400 respondents in this study provides valuable insights into the demographic composition of the sample. The majority of participants, 58% (232 individuals), fell within the 26-36 age range, indicating a strong representation of young adults and early career professionals. This group likely encompasses individuals who are establishing their careers, starting families, and making significant life decisions. The second largest group, comprising 22% (88 individuals), was the 15-25 age bracket, representing late adolescents and young adults who may be pursuing higher education or entering the workforce.

The study also included a smaller proportion of middle-aged and older participants. The 37-46 age group accounted for 15% (60 individuals) of the respondents, potentially representing established professionals and parents of older children. The smallest segment, at 5% (20 individuals), consisted of those over 47 years old, offering perspectives from more experienced individuals who may be in senior career positions or approaching retirement. This age distribution suggests that the study's findings may be particularly relevant to young and middle-aged adults, while also providing some insights into the views of older demographics.

Role of Political Leadership and Accountability on Health Budget Expenditure

The study's findings not only shed light on the perspectives of young and middle-aged adults but also offer valuable insights into the views of older demographics regarding health budget expenditure and political accountability. This comprehensive approach allows for a more nuanced understanding of how different age groups perceive and interact with health budgeting processes and political leadership.

The exploration of the relationship between political leadership and health budget accountability encompasses various crucial aspects, including awareness levels, information dissemination methods, and the specific roles of political leaders. By examining these key elements, the study provides a holistic view of the

current landscape of transparency and communication in health budget allocation and utilization, as well as the extent of leadership involvement in these processes.

The following sections present findings on three key aspects: the level of awareness regarding health budget expenditure, the mechanisms for information dissemination to the community, and the specific roles political leaders play in the health budgeting process. These results provide insights into the current state of transparency, communication, and leadership involvement in health budget allocation and utilization.

Awareness of Health Budget Expenditure

One of the central objectives of this study was to investigate the extent to which political leadership plays a role in enhancing community awareness of health budget expenditures – a key indicator of fiscal accountability in decentralized governance. In this regard, respondents were asked to assess whether political leaders fulfilled their obligation to inform the public about the allocation, usage, and oversight of health-related financial resources. Awareness of such expenditures is not only critical for transparency but also for building a culture of trust, responsiveness, and civic oversight within the public sector.

As seen in Figure 1, the results revealed that a significant proportion of respondents perceived political leaders as failing to fulfill this accountability function. Specifically, 40% (141 out of 350) of health service users strongly disagreed that political leaders made the community aware of health budget expenditures. An additional 15% (51 respondents) simply disagreed, reinforcing the view that a majority (55%) of the population did not perceive any active dissemination of budgetary information from political figures.

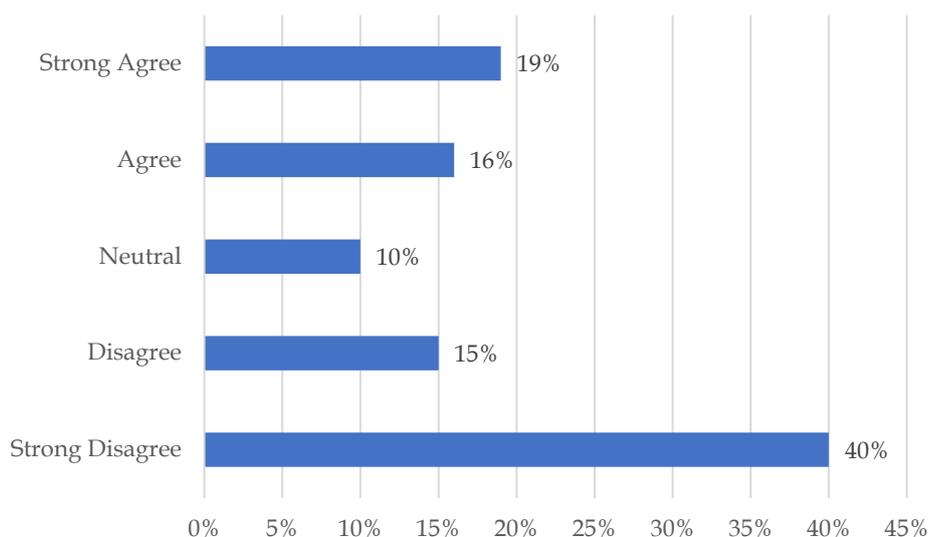


Figure 1. Awareness of Health Budget Expenditure

Conversely, a smaller proportion of respondents held positive perceptions: 19% (68 respondents) strongly agreed, and 16% (55 respondents) agreed that political leaders do inform the community about health budget spending. These groups represent citizens who may have encountered exceptional leadership behaviors, such as ward-level meetings, published municipal budget reports, or engagement via civil society forums. Remarkably, 10% (35 respondents) expressed neutrality, indicating uncertainty or a lack of exposure to budget-related discussions altogether.

These figures suggest that more than half of the surveyed population remains disconnected from the budgetary process, which significantly weakens accountability mechanisms in municipal governance. This lack of awareness also limits the ability of community members to advocate for equitable distribution of health resources, challenge budget anomalies, or assess the performance of health sector allocations.

From a governance perspective, awareness of budget allocations is a foundational pillar of participatory democracy. According to the Save the Children (2012) report, every person—regardless of age or social status—has a basic human right to access public information, including how and where public resources are spent. The state, represented by its political leaders and administrators, has an obligation not only to allocate public resources equitably but also to disclose budgetary decisions to its citizens. This is especially pertinent in the health sector, where underfunding or misallocation can have direct consequences on morbidity and mortality outcomes.

The right to information becomes particularly important in the context of local governments such as Ubungo Municipality, where decentralized policies entrust political leaders with increased fiscal autonomy and discretion over service delivery. Ideally, these leaders should act as accountability conduits, communicating health spending priorities, rationales for funding decisions, and outcomes of budget implementation to the people they represent. The lack of such communication, as revealed by the study's findings, raises critical concerns about the disconnect between budgetary authority and public accountability.

Moreover, these findings are consistent with other scholarly observations on political leadership in sub-Saharan Africa. In many decentralized systems, budgetary processes remain opaque and technocratic, dominated by a small circle of elites who manage information strategically to avoid scrutiny (Cohen, 2013). Political leaders often confuse authority with discretion, limiting transparency to maintain control over decision-making and to shield themselves from criticism. This kind of leadership culture is antithetical to the spirit of democratic governance and undermines public confidence in state institutions.

The consequences of such opacity are particularly acute for marginalized groups—such as women, youth, and low-income residents—who are already underrepresented in decision-making structures. As Macdonald et al. (2023) notes, children and young people are frequently excluded from fiscal discussions that directly impact their welfare. When political leaders fail to share health budget

information, it further marginalizes these groups and undermines the inclusiveness of public governance.

Furthermore, lack of budgetary awareness reduces the potential for community oversight and collective action. Citizens who are uninformed about budget allocations are unlikely to engage in participatory planning processes or demand performance-based accountability. In the absence of public scrutiny, political leaders may feel less compelled to prioritize equity or efficiency in resource distribution. This creates a cycle of disempowerment and disengagement that weakens the entire health governance ecosystem.

However, the data also shows that a minority of respondents – approximately 35% – perceived some level of awareness-building efforts by political leaders. This group likely represents areas within the municipality where leaders are more proactive, transparent, or responsive. These outliers offer valuable examples of positive deviance that can inform broader governance reforms. Their actions – be it through public forums, dissemination of budget brochures, or collaboration with NGOs – demonstrate that information sharing is possible and beneficial, even within constrained political environments.

Additionally, capacity-building programs for political leaders should emphasize the importance of communication and transparency as essential leadership traits – not merely as compliance requirements, but as tools for legitimacy and public engagement. Political leadership must shift from a transactional mode – focused on patronage and visibility – to a transformational one, where leaders are evaluated by their ability to inform, include, and empower.

In summary, the findings from this study strongly indicate that community awareness of health budget expenditures is limited, largely due to the inaction or poor communication practices of political leaders. While pockets of positive practice exist, they are not the norm. Without proactive information sharing, the promise of fiscal decentralization and participatory governance remains unfulfilled. Addressing this gap requires deliberate policy interventions, cultural shifts in political leadership, and enhanced civic demand for budget transparency.

Provision of Information to the Community

Information dissemination to the community regarding developments in health service delivery emerged as a critical dimension of the study, especially in assessing the role of political leadership in promoting accountability for health budget expenditures. Effective political leadership is not only concerned with decision-making and policy implementation but also with ensuring the transparency and accessibility of information, especially in public service sectors such as health. Public communication is a cornerstone of democratic accountability, and without regular updates or reports, citizens are left unaware of how public resources are allocated or whether health services are improving.

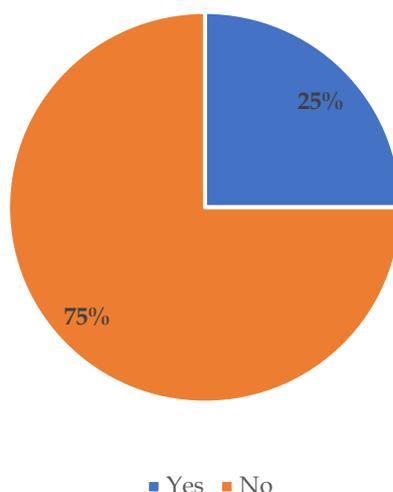


Figure 2. Provision of Information

The findings of this study indicate a significant gap in the provision of information from political leaders to community members. Specifically, 75% of respondents (88 out of 350) reported that political leaders did not provide any information regarding improvements in health service delivery, while only 25% (262 respondents) believed that such information was communicated to the public. This imbalance points to a critical weakness in transparency mechanisms and raises concerns about the effectiveness of political communication in the context of decentralized health governance.

From a governance perspective, the provision of timely and accurate information is central to the accountability process. It enables citizens to monitor service delivery, assess whether health budgets are being used efficiently, and participate meaningfully in decision-making processes. According to Alban (2016), community leaders—including elected political figures—play a fundamental role in disseminating health-related information, which in turn influences the public's ability to access services and hold leaders accountable. Alban further highlights that information availability is essential for identifying disparities in healthcare access and for tailoring health interventions to meet specific community needs. In this regard, information acts not only as a tool for empowerment but also as a mechanism for oversight.

The lack of systematic information dissemination in Ubungo Municipality reflects a broader pattern observed in many low- and middle-income countries (LMICs), where information asymmetry undermines citizen trust and institutional accountability. Political leaders may possess critical data on health sector performance, budget allocations, and policy priorities, but fail to relay this information to constituents through accessible and participatory platforms. This contributes to a disconnect between citizens and leaders, weakening opportunities for constructive engagement and oversight.

Moreover, the failure to communicate publicly available budget information can result in perceptions of opacity or corruption, even if misuse is not actually occurring. In the absence of open channels—such as ward-level meetings, radio announcements, public noticeboards, or social media updates—communities remain unaware of changes in staffing, medical supplies, infrastructure investments, or financial audits related to health services. This impairs their ability to evaluate whether political leaders are fulfilling their mandates effectively or whether budget allocations are producing tangible improvements.

International comparative studies emphasize the importance of transparency in health budgeting. For example, in Ghana and Kenya, structured “community scorecards” and public budget forums have been introduced to bridge the information gap between political leaders and constituents. These platforms allow citizens to access government performance data, raise concerns, and provide input into planning processes. Such mechanisms enhance political accountability by making leaders answerable for their claims and budgetary decisions. In contrast, the findings in Ubungo indicate the absence of institutionalized practices for two-way information exchange, limiting the public's role to that of passive recipients rather than active participants.

Furthermore, the lack of information flows also constrains health-seeking behavior and service utilization. When communities are not informed about available services, changes in health policy, or improvements in service quality, they are less likely to engage with the public health system. Political leaders, therefore, must view information dissemination not merely as an administrative obligation, but as an instrumental function of public leadership that contributes directly to the performance and credibility of the health system.

In theory, decentralization was meant to foster greater responsiveness of local political actors to their communities. However, this responsiveness is heavily dependent on communication. As Denhardt (2006) and Kjaer (2004) argue, the strength of democratic accountability in local governance depends on leaders' ability to relay budget information clearly and regularly, and to invite scrutiny from citizens. The current study's results show a serious lapse in this regard, suggesting that either political leaders lack the capacity, motivation, or political incentives to prioritize communication in their leadership roles.

Finally, from a policy standpoint, these findings underscore the need for institutional reforms that strengthen the communicative role of political leaders. Municipal councils and ministries responsible for local government could develop guidelines and reporting standards for elected officials to regularly publish and explain their health-related initiatives and expenditures. Likewise, training and capacity building programs for local leaders could include public communication strategies as a core competency, helping leaders understand the value of transparency as both a democratic norm and a performance-enhancing tool.

In conclusion, the study's findings reveal a significant deficiency in the role of political leadership in promoting budgetary accountability through information

dissemination. The fact that a large majority of community members remain unaware of improvements in health service delivery—despite ongoing expenditures and investments—highlights the urgency of reforming political communication at the municipal level. Without robust information flows, accountability remains rhetorical rather than practical, and the broader goals of health system strengthening in decentralized contexts like Ubungo Municipality will remain elusive.

Specific Role of the Political Leadership in Health Budget Expenditure

The investigation into the specific roles that political leadership plays in the context of health budget expenditures reveals key insights into both direct and indirect mechanisms of accountability practiced at the local level. This dimension of the study focused on surveying local political leaders within Ubungo Municipality to determine how their leadership contributes to or constrains fiscal responsibility in the health sector. The results provide a nuanced picture of the ways in which political actors perceive their responsibilities and exercise influence in managing public resources dedicated to healthcare.

Among the political leaders surveyed, a significant majority—approximately 78%—emphasized the importance of encouraging community members to comply with tax obligations as presented in Figure 3. This emphasis reflects an underlying recognition that domestic revenue mobilization is a cornerstone of sustainable health financing. Political leaders understand that without a consistent flow of tax-generated funds, municipal governments may be constrained in their ability to allocate sufficient budgets to public health services. The leaders' focus on tax compliance also indicates an awareness of their role in reinforcing the fiscal contract between citizens and the state, whereby citizens contribute financially through taxes and, in return, expect quality public services, including healthcare. This positioning of political leadership as a motivator for civic responsibility ties closely to theories of participatory governance, where the legitimacy of government action is sustained through transparent and reciprocal relationships with the governed.

In addition to revenue mobilization, 57% of the political leaders interviewed asserted that their role includes ensuring accountability among health sector personnel. This responsibility was interpreted in terms of overseeing the appropriate use of funds allocated to health service delivery and monitoring the performance of health workers. Such involvement suggests that political leaders recognize their role as both allocators of resources and guardians of their effective utilization. By maintaining oversight over the operational efficiency of health services, leaders aim to ensure that resources are not only disbursed but also translated into tangible improvements in service access and quality. This oversight function aligns with the principle of vertical accountability, where elected officials are expected to supervise the bureaucratic structures under their jurisdiction, thereby maintaining public trust in the integrity of the budget process.

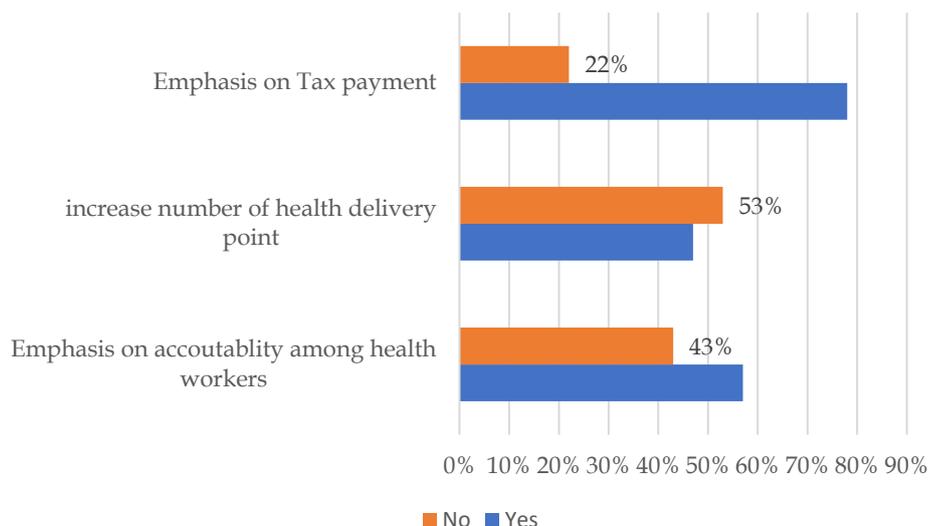


Figure 3. Role of the Political Leadership in Health Budget Expenditure

Furthermore, 47% of political leaders reported that their efforts have included increasing the number of health delivery points across the municipality. This suggests that health infrastructure development is seen not only as a service delivery imperative but also as a political commitment with budgetary implications. Expanding the network of health facilities requires the strategic allocation of funds for construction, staffing, equipment procurement, and maintenance. Political leaders, in this context, serve as intermediaries who negotiate between community demands and administrative resources, advocating for health projects and pushing for their inclusion in municipal budgets. This role is significant because it reflects a proactive dimension of leadership, where politicians do not merely supervise existing structures but actively contribute to shaping the distribution of health investments based on the needs of their constituencies.

These findings resonate with previous literature, particularly the work of Lucy (2013), which highlights the importance of political accountability in the social development and taxation sectors. Lucy argues that political leaders and government institutions must not only be answerable for their decisions but must also communicate critical information to the public regarding the scope and scale of government budgets, including those allocated to health. Her study suggests that when leaders provide transparent information about financial planning and execution, it empowers citizens to take an active interest in governance and service monitoring. Moreover, it may reduce the information asymmetry that often exists between elected officials and the public. This dynamic can, in turn, enhance accountability by motivating citizens to seek clarification or action when inconsistencies or deficiencies in health service delivery are observed.

Building on this theoretical lens, the role of political leadership in Ubungo Municipality reflects the intersection of public finance, governance, and social accountability. Political leaders function as key agents in creating a bridge between

municipal budgeting processes and the lived realities of health service users. When they fulfill their roles effectively – by advocating for resource allocation, demanding accountability from service providers, and disseminating budget-related information – they contribute significantly to the integrity and performance of the health system. However, these functions must be supported by institutional mechanisms that promote transparency, citizen feedback, and regular communication between political leaders and constituents.

The study's findings also reveal a latent tension between the symbolic and functional roles of political leadership. While many leaders emphasize their involvement in infrastructure expansion or tax sensitization campaigns, fewer provide consistent and verifiable updates on budget execution or health expenditure outcomes. This suggests a gap between the political narrative and the actual practice of budget transparency. Addressing this gap would require building the capacity of political leaders to interpret financial reports, engage meaningfully in health planning forums, and facilitate citizen dialogues that incorporate budgetary discussions.

In conclusion, the study reveals that political leaders in Ubungo Municipality recognize their responsibilities in promoting accountability for health budget expenditures through various channels – including tax mobilization, monitoring health workers, and expanding health infrastructure. These actions represent key facets of local governance that, when effectively implemented, can improve the responsiveness and efficiency of health service delivery.

However, realizing the full potential of political leadership in budget accountability requires not only individual commitment but also systemic reforms that strengthen institutional support, enhance public communication, and create formal accountability mechanisms that make budget data transparent and actionable to the broader community. The relationship between political leadership and budget accountability is thus both strategic and operational, and must be nurtured through sustained engagement, public oversight, and policy coherence.

Conclusion

This study affirms that political leadership plays an important, yet still limited, role in promoting fiscal accountability in the health sector, particularly in the context of decentralized local government such as in Ubungo City, Tanzania. Although some political leaders understand their strategic responsibilities – such as mobilizing taxes, overseeing public services, and facilitating the development of health infrastructure – the implementation of these functions has not been consistent and still largely depends on individual initiative.

The main findings indicate a low level of public awareness regarding health budget information and weak public communication practices by political leaders. The lack of transparency and limited citizen engagement platforms have resulted in political accountability in health services not being effectively institutionalized. This

reinforces the gap between the ideal of participatory decentralization and the reality of governance practices that remain closed and elitist.

From a theoretical perspective, this study contributes to the local governance literature by highlighting the importance of informal political dynamics, patronage relationships, and leadership capacity in influencing the effectiveness of decentralization. This research shows that public accountability is determined not only by the design of formal institutions, but also by behavior, legitimacy, and patterns of political communication at the local level.

To strengthen accountable health governance, this study recommends three main steps. First, enhancing the technical and ethical capacity of political leaders so they can understand and effectively carry out fiscal oversight functions. Second, institutionalizing public communication protocols to ensure the public receives timely and transparent information about the allocation and realization of health budgets. Third, strengthening citizen participation mechanisms, including feedback forums and community involvement in budget planning and monitoring, in order to reinforce the reciprocal relationship between government and society. Thus, the effectiveness of political leadership in improving the efficiency and accountability of health services in Tanzania greatly depends on the extent to which leadership practices can transform from a symbolic approach to participatory and transparent leadership that is oriented toward public service.

Future research is recommended to expand the scope of the study to various other regions in Tanzania to gain a comparative understanding of how social, economic, and political contexts influence patterns of political leadership as well as mechanisms of fiscal accountability in the health sector. This comparative approach will help identify institutional and cultural factors that distinguish the effectiveness of local leadership. Additionally, future studies should employ a longitudinal design to trace changes in leadership behavior and accountability practices over time, particularly following policy reforms or changes in government.

Upcoming research also needs to strengthen qualitative approaches by incorporating in-depth interviews, participatory observation, or ethnographic studies to explore informal political dimensions such as patronage, party loyalty, and bureaucratic culture that affect public accountability. Furthermore, community involvement and the use of information technology such as e-governance platforms or public budget portals can be a research focus to assess how digital innovations enhance transparency and communication between political leaders and citizens. Finally, future research could examine the empirical relationship between levels of political accountability and the efficiency of health services, including its impact on service quality, community satisfaction, and the effective use of public resources.

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Declaration of Interest

The authors affirm that there are no conflicts of interest regarding the publication of this article. The research was conducted autonomously, and no financial, personal, or professional affiliations affected the results, analysis, or interpretation reported in this work.

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