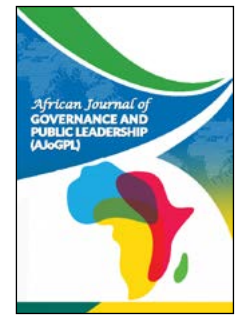


# Transparency and public money accountability in Tanzania: a bench learning approach of selected Civil Society Organizations (CSOS)

Ramadhani Marijani  
ramarijani@gmail.com

 <https://orcid.org/0000-0001-7588-7353>

Department of Political Science and Public Administration  
The University of Dodoma



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## Abstract

Transparency and Public Money Accountability (TPMA) is ubiquitous theme in current discourse. Using the Content Analysis (CA) of CSOs performance reports coalesced with the Key Informant Interviews (KIs), this paper reports six success stories on the role of CSOs in enhancing TPMA in Tanzania. Generally, the findings suggest that CSOs have the potential to enhance TPMA through a robust analysis and demonstration of expertise in research, monitoring and evaluation, advocacy and stakeholders' engagement. However, despite the few success stories registered, the current trends in CSOs working environment in Tanzania indicate a dark and difficult future. This paper highlights those challenges facing CSOs and offers policy implications to reverse the situation and locate areas for further research.

**Key words:** Transparency, Public Money Accountability, Civil Society Organizations - Tanzania

## Introduction

Accountability and transparency is a cicada strategy for enhancing public services in an international perspective (Kessy,2020; Joshi, 2013; Bastida and Benito, 2007; Bahr and Carlitz, 2021). Accountability is viewed as the fort sumpter of democracy (Mulgan, 2003). Thus, there is a number of academic works on accountability and transparency in the public administration discourse (Brandsma, *et al.* 2016). However, transparency and accountability remain as complex terms and therefore difficult to define. This is partly attributed to two factors: first and foremost, is the tendency for pundits of accountability to keep pouring a torrent of new definitions and second, is the relatedly conceptualization of accountability that seeks to capture multiple accountability instruments (Bovens, 2005). For example, Cucciniello *et al.* (2017) define transparency as the act of giving information. In terms of the breadth of available information and accessibility. Furthermore, to Heald (2006, 2012) distinguish between higher and lower transparency and between internal and external transparency (and vice versa). Accountability is the act of fulfilling the assigned duties and resources provided (Kernaghan and Langford, 2011).

There is documented empirical evidence on the importance of transparency on democracy, politics, trust and accountability (Grimmelikhuijsen and Meijer, 2014; Parka and John, 2016). Similarly, there is a growing number of published research reports about the role of transparency (Langella *et al.*, 2021;

Pina *et al.*, 2007; Welch & Wong 2001; Wirtz *et al.*, 2019; Worthy 2015). Some authors focus on the external side and on “external stakeholders (e.g., CSOs) (Cucciniello *et al.*, 2017). Thus, previous decade has witnessed the rapid ascendancy of transparency and accountability to global agenda with support of both researchers and administrators. As a result, authorities have shown commitments to transparency and accountability and have gone an extra mile to incorporate these two aspects of good governance (Otenyo & Lind, 2004).

Civil Society discourse is very old in literature; there are innumerable contested accounts of the historical development of CSOs within political science, sociology and public administration and management disciplines (Pollard and Court; ,2008; Brandsen, *et al.*,2015; Van de Wijdeven,2012; Lewis, 2001). The current emphasis is on the role of organisations CSOs in poverty reduction, promotion of democratic ideals and acting as the force for achieving sustainable development (Lewis, 2001). In Tanzania the current legal context still poses some challenges in the role of CSOs and functioning of accountability. For example, the local government, which ideally should have been completely devolved, still faces upward accountability (Kessy,2020). Likewise, the litany of changes has occurred in the operating environment and legal framework resulting into shrinking of civic space in the past five years. This was due to, among others, the enactment of the Cyber Crime Law, 2015, the Media Service Law, 2016 and the Access to Information Law, 2016. These laws have negatively affected the civic space, which is the desiderate for good governance.

Ironically, despite the above reverse direction to good governance, Tanzania has institutions mandated to ensure good governance flourish in the country. They include, the Controller and Auditor General (CAG) office established by Article 143 of constitution, Parliamentary Watchdogs Committees established under National Assembly Standing Orders as per Article 89(1) , the Ethics watchdog, Anti- Corruption Bureau (PCCB), Human Rights Commission(CHGG) and Public Procurement and Regulatory Authority (PPRA). These institutions are required to ensure external oversight mechanisms.

Internally, the government has also established Open Performance Review and Appraisal Systems (OPRAS) to ensure individual level accountability and the Client Service Charters (CSC) for institutional accountability in Tanzania (Mutahaba. *et al*, 2017). The centrality of external and internal accountability pattern is well expounded by Heidelberg (2018) in the article titled “Ten Theses on Accountability”. It is in the above context that Kessy (2020) associates the above irony with the absence of connection between the user and supply of accountability in Tanzania bequeathed by single part system (1965-1992) era.

In ensuring public money accountability, two aspects are regarded here: first, CSOs as watchdogs, second, CSOs as an accountability instrument because CSOs accountability is nowadays both a necessity and a duty (Policy Forum, 2020).

The discussion on TPMA in Public Administration in general and Tanzania in particular, is very timely now than ever as the two forms part of eleven guidelines on effective Governance for Sustainable Development developed by the United Nations to provide practical expert guidance to implementation of the 2030 Agenda (UN, 2018).

The main purpose of this paper is to ascertain what has been the role of CSOs in ensuring transparency and public money accountability in Tanzania. In so doing, the paper contributes to the demand side accountability discourses by documenting the role of CSOs in enhancing transparency and public money accountability in Tanzania. The layout is: Literature review section with a brief terminological clarifications, theoretical framework and empirical reviews. The following section bears methodological endeavour followed by the results and discussion section. The last section presents a concluding remark with recommendations for policy and practice.

### **Literature review and theoretical framework**

Before delving into the empirical literature review, we hereby hatch some terminological ground clearing and brief hors d'oeuvres of some key terms and theoretical framework used in this paper. What it means by these concepts is as follows:

#### **Conceptualising Accountability**

The concept of accountability is a mercurial one spanning various academic fields, policy areas, organisational forms and theoretical traditions. It is sometimes closely related to that of responsibility. for example, Bovens (2007) conceptualizes accountability as an obligation of the public sectors to explain and justify their conducts. Aleksovska and Schillemans (2021) view accountability as An act of being responsible to a delegated tasks.

Literature abounding with myriad way of classifying accountability. Lindberg (2013), Bovens (2005) and Radin and Romzek (1996) all focus on the who question and the relationship; where accountability is unpacked as:

1. Political accountability- accounting to principal-agent-relationships, such as that of ministers, elected officials to voters;
2. Legal accountability - accounting to civil or administrative courts;
3. Administrative accountability – accounting to ombudsmen, auditors, inspectors and controller;
4. Professional accountability- rendering account to professional peers or associations;
5. Societal accountability – accounting to citizens, interest groups and the media; societal accountability is the focus of this paper.

Accountability can be instrumental in a number of ways. First, it can present the justification on why an organisation should start delving into feedback information. Second, it can act itself as a valuable source of information. Therefore, holistically accountability can form a force for sustainable innovation in the organisations (Van acker,2017). Parenthetically, Bovens (2005) enlightens us that accountability can be exercised to inform debate and provide judgement. As an element of information, accountability entails that an actor is duty-bound to give information regarding performance; in debate, the actor is usually engaged in discussion and questions on the quality and adequacy of the information; finally, as a judgement, this is usually a verdict given to poor or exemplary performers. Accountability cannot be enforced without transparency and rule of law. Next, the paper adumbrates what transparency mean in this paper.

## **Conceptualising Transparency**

Good governance advocates views transparency as the means of achieving an array of objectives such as trust, reducing corruption and improving performance (Porumbescu & Grimmelikhuijsen, 2016). Scholars such as Florini (2007), Grimmelikhuijsen (2012) and Meijer (2013) emphasise the importance of accessibility of information to the public (Bauhr, *et al.*, 2019).

Similarly, the CEPA defines Accountability as being responsible in accordance with the law (UN, 2018). The commonly used strategy to promote transparency includes prior disclosure of information, budget transparency and open data government (UN, 2018). Public money transparency renders a number of gains. It enhances public inclusion, it enhances service delivery to the public, engender responsiveness, effectiveness and equitable policies. (UN, 2019).

Transparency in relation to expenditure facilitates public representatives and official's accountability for effectiveness and efficiency. Therefore, dissemination of information on public money allows stakeholders to provide feedback to influence policy formulation and resource allocation to address citizens' preferences. Moreover, Public Money Accountability engender trust in society by respecting people's views and ensuring that resources is well spent (UN, 2019).

## **The Concept of Civil Society Organization (CSO)**

Conventionally, there is a tendency to conceive CSOs as nongovernmental organisations (NGOs) whose missions are specific and progressive in nature. Brandsen, *et al.* (2015) regard CSOs as those organisations dealing with society concerns. Civil societies are not homogenous, they may be in form of peasants' associations, professionals, or religious organisations. Notable among others include, UK big society and the Netherlands' "Doe-Democratie" (Van de Wijdeven, 2012).

## **Theory of Stakeholder**

Publications of the Freeman's magnum opus in 1984, has been instrumental in explaining the relationship between an organisation and its environment (Gomes *et al.*, 2020). The theory has the power to discern the internal and external sources of influences likely to shape the behaviour of an organisation (Gomes *et al.* 2020). The theory conceive stakeholder as any person or group with the power to change the organisational objectives (Freeman,1984).It has been used as the lens for knowledge development in various domains; for instance, it has been used in non-profit organisations (Bryson,1988; Welch,2012) and Local government (Goes,2020). In this paper CSOs are viewed as stakeholders with capacity to influence the performance of and are also affected by the performance of the government in Tanzania. In this context, the government's transparency and public money accountability are viewed as independent variables and the influence of CSOs is viewed as a dependent variable.

## **The Evolving Landscape of Civil Society Organisations (CSOs)**

### **Adieu Public Administration and Courses Public Governance**

CSOs and political society were conceived as more integrated. In fact, the classical Aristotelian view of politics and participation in civil society were essentially participation in political life (Rosenbaum, 2006), that is, public life and political life were inseparable (Rosenbaum, 2006; Brandsen, *et al.*,2014).

The notion that the third sector is independent from the state and market which now looms large in literature emerged in eighteenth centuries (Bramsen, *et al*, 2014). Subsequently, the nature government has equally fundamentally altered compared to the past. Hitherto, there are two perspectives intertwined together with regard to the role of the government. First, it is the emergency of the governance paradigm and second, it is the liquefaction of social life (Brandsen, *etal*.2014). The two perspectives attest that the conception of the current role of the government is complex and contradictory. For example, in the traditional bureaucratic public administration model the government had monopoly in public service delivery resulting to the of welfare state characterised by increased government responsibilities and budget. The roles of CSOs in the context of welfare economies were very mercurial. For example, where as in corporatist countries like Germany, Belgium and Netherlands civil societies were entrusted with delivery of many public services (Delker, 2004; Zimer, 1999), in the continental Europe and Scandinavian side government bureaucracies still retained the mandate of delivering similar services. Tanzania embraces the dual system of letting the CSOs deliver some services and the government do similar functions.

The 1980s and 1990s witnessed the collapse of economic boom and the limits of power of large bureaucratic welfare celebrated in the previous decades. This paradigm shift resulted in change on the nature of CSOs operations by introducing the competition and adoption of managerial culture contrary to their original soft culture (Brandsen, *et al.*, 2014).

The contemporary thinking on CSOs emerged in 2000 to 2010 which advocates for the limits of state in policy making and public services delivery and adoption of networks and collaborations as sure panacea for effective policy making and service delivery (Osborne, 2006). For CSOs this means the end of the romance with hierarchical structure of the state enjoyed during the earlier stages of the relationships (Baumann, 2000). The above development went in tandem with the second perspective of CSO called social liquefaction (Brandsen, *et al.*, 2014). Exacerbated by weaker labour relations at the workplaces and in communities, increasing contracts out of services and more urbane and anonymity lifestyle (Brandsen, *et al*, 2014).

### **The CSOs in Tanzania**

The CSOs odysseys in Tanzania reflect similar governance changes that have been expressed elsewhere as discussed above. First, before independence: Various associations were established partly to respond to colonial rule and also as a result of the social and economic changes which took place at that time (EU, 2014). For instance, this time witnessed the formation of unions or welfare and social associations to demand for the improvement of both living and working conditions. During this era, government justified its direct control over organisations. As a result of this, there were little space for CSOs to thrive. Kiondo (2004) informs us that political development after independence negatively affected the development and expansion of CSOs in Tanzania.

Second, the post- Arusha Declaration Period: Characterised by the ideology of self-reliance in Tanzania in 1967. The post-colonial Tanzania undermined the establishment of CSOs and discouraged the emergence of similar organisations by co-opting the voluntary groups such as women, youths, students and workers (Liviga, 2010).

Third, post Bretton woods -Tanzania Agreement: Tanzania embarked on reforms by implementing economic liberalization policies in the 1980s. However, during this period the development of CSOs proceeded at the snail's pace. For example, Kiondo (2004) reports that between 1961 and 1970s there were only seven (7) NGOs in Tanzania. The number rose to eighteen (18) towards the end of the 1980s.

### **The Capacity of Civil Societies**

Capacity is another key factor for successful social accountability. The level of organisation of CSOs, the breadth of their membership, their technical and advocacy skills, their capacity to mobilize and effectively use media, their legitimacy and representativity and their level of responsiveness and accountability to their own members are all central to the success of social accountability activities (Rosenbaum,2006). Rosenbaum still substantiates that the CSOs' capacity is also increased by their capacity to develop strong ties with their counterpart units or agencies within the government structures such as education, water, Human rights and the environment. These relations may be very supportive to the growth of CSOs' ((Rosenbaum, 2006). In Tanzania context CSOs are under the umbrella of the Policy Forum a secretariat dedicated to the coordination of CSOs' activities in the country.

### **State-civil Society Synergy**

Effective government-civil society relationships require effective mutual participation. There is no Holier- than -though scenario where one participant capitalises on the weakness of another part (Rosenbaum,2006), but rather mutual success than the single government decisions which eventually being manipulated. Similarly, individual social action often ends in repression and violence by the state and "the most productive results arise when both sides actively participate" (Ackerman, 2004). Ackerman (2004) emphasising mutual participation does not necessarily rely on agreement nor trust because that even "conflict and suspicion" can lead to effective state-society synergies. The key message is social accountability initiatives must include both state and societal actors and must focus on the interface between them (Ackerman,2004). As stated earlier, the role of CSOs in fostering transparency and public money accountability is very mercurial. Therefore, when making critical analysis of a holistic approach should be used.

### **Methodological consideration**

Study adopted descriptive and exploratory research methods. The study used archival data gathered from CSOs' official documents, policy documents, plans and strategic documents, published reports and articles. Web search and personal contacts provide primary data through Key Informant Interviews (KIIs).

### **Data Analysis**

Content Analysis (CA) technique guided by two schema- one for policy assessment and another for pattern analysis facilitated data analysis. Using the insights from Strauss and Corbin (1990) and Miles and Huberman (1994) on content analysis technique, entry point was located. The Allan McConnell (2010) three dimensions assessment map further guided the analysis. This included programmatic, process and political assessment of case studies of CSOs. This approach helped to report the case studies of CSOs that had influenced transparency and public money accountability. The report described how they went about achieving the success stories by documenting their techniques and strategies and by pinpointing the challenges they encountered in influencing the two fundamental principles of good governance in Tanzania.

## Levels of Analysis

The social science methodology literature abounds with a myriad way on how researchers have approached levels of analysis such as macro, meso and micro levels (Luetjens, *et al.*2019; Jilke, *et al.*, 2019). This paper opted for the micro level, as it allows breadth and depth analysis (Marijani & Lufunyo, 2022; Lawrence *et al.*,2009).

## Case Selection

There are several reasons for selecting the 13 CSOs for this study. First and foremost, all these CSOs are active members of Policy Forum (PF), a network of over 60 CSOs established in 2003 to augment the voice of ordinary citizens to influence public money accountability at both central and local levels. Second, all CSOs are involved in policy implementation and governance and therefore they constitute a kernel of people's daily lives. Third, government attention to these organisations has steadily risen, as shown by strict controls through voluminous laws and regulations over the last five years. Fourth, since these CSOs focus on different policy sectors, they facilitated the latitude to gain in-depth insights to government's steering. Moreover, the multiple sectors availed the room to study the government's influence and its underlying mechanisms.

Sub-Saharan Africa consists of countries found to the south of the Sahara desert (See Figure 1). The continent of Africa is commonly divided into five sub regions, four of which are in sub-Saharan Africa: West, East, Central and South Africa. The World Bank statistics from 2018 recorded a total population of 1.078 billion for the Sub-Saharan Africa, making it the second largest population region in the world (World Bank, 2018). The history of sub-Saharan Africa is characterized mainly by European colonialism, whereby white minority governments controlled the economic and political affairs in most countries. The 20th century witnessed armed struggles and violent confrontations as black majority parties and groups fought for their independence from colonial governments. Colonialism plundered the continent while stifling local political and economic development, and left behind a legacy with ramifications for the present, as reflected in the patterns of contemporary globalization (Ocheni & Nwankwo 2012; Heldring & Robinson 2013; Frankema, 2015; Austin, Frankema, & Jerven, 2016). Across the continent, many countries (e.g. Nigeria, Cameroon, Ghana, South Africa, Senegal, Kenya, Rwanda) have made significant strides in the social, political and economic spheres since the turn of the millennium, although some of these successes have yet to be firmly consolidated, with corruption proven to be playing a major role (TI, 2018).

Corruption is a factor seen as contributing to the stunted development and impoverishment of many countries in the Sub-Saharan region (TI, 2020). According to TI (2018), a leading global watchdog on corruption, six of the ten countries considered most corrupt in the world are in Sub-Saharan Africa. High levels of corruption across the Sub-Saharan Africa have become a threat to many countries considerable efforts towards the vision of a democratic, prosperous, and peaceful continent (TI, 2020). Sub-Saharan Africa is the poorest-performing region in the Corruption Perceptions Index (CPI), which uses a scale of zero (0) to hundred (100), where zero means that a country is perceived to be highly corrupt and a hundred means it has no corruption at all, in other words, it is clean. In the last three years, Sub-Saharan Africa's average score in Transparency International's CPI is thirty-two (32); a score that is well below the global average of fourth-three (43) (TI 2020).

According to TI's 2020 CPI, perceptions of corruption in a number of Sub-Saharan African states show little improvement from the previous years, nonetheless, major regional players continue to struggle. Alongside the problem of bribery, money laundering and mismanagement of public funds which is extensive in some parts of the region, the interrelated phenomena of fragility, crony capitalism, and poor governance have resulted in shocking forms of corruption, notably state capture (Crabtree & Durand, 2017; Logde, 2019). In response, countries in the region have enacted various anti-corruption legal instruments. Besides, regional organisations, civil society, and the media are also tackling the problem head-on. With all these anti-corruption instruments, a number of Sub-Saharan African states have improved both their scores and rankings in 2020 CPI, with countries like Seychelles, Botswana, Sierra Leone, South Africa, Guinea-Bissau, Benin, Cabo Verde and Guinea as regional outperformers. Nevertheless, some of the region's major economies such as Cameroon, Ghana, Nigeria, Kenya and Senegal continue to under-perform with flat or (in Cameroon and Nigeria's case) declining scores. At the bottom of the index are Sudan, Somalia and South Sudan (TI, 2020).

According to 2020 CPI, Côte d'Ivoire has considerably improved, by nine points since 2013. However, the political crisis surrounding the re-election of the country's president, which erupted into violence and human rights violations, risks derailing progress.

With a CPI of 19, the Republic of Congo significantly declined by seven points since 2012. This performance is reflective of endemic corruption and impunity by the country's political elite. The Republic of Congo has an anti-corruption framework in place, but its implementation remains weak. TI submits that, in Senegal, the political will of its leaders to tackle graft has declined in recent years. Nigeria also continues to under-perform, notwithstanding the country's anti-graft stance of its president. Similarly, Corruption in Togo continued to worsen in 2020, potentially undermining authorities' otherwise successful efforts to entice foreign investors, such as reducing corruption and bureaucracy (TI, 2020).

**Table 1:** Name and Sector of studied CSOs

S/N	Name of CSO	Name of the Sector
1.	HakiElimu	Education
2.	TWAVEZA	Policy Influence
3.	Water Aid Tanzania	Water, Hygiene and Sanitation
4.	Agricultural Non-State Actor Forum (ANSAF)	Agriculture and Livestock
5.	Wajibu Institute of Public Accountability	Policy Influence/Accountability
6.	Engender Health	Health and Gender Rights
7.	Action Aid Tanzania	Gender and Human Rights
8.	Tanzania Gender Network Program (TGNP)	Gender and Human Rights
9.	Policy Forum	Policy Influence
10.	Open Mind Tanzania	Youth Empowerment
11.	Save the Children	Children Welfare
12.	Haki Rasilimali	Natural Resources
13.	Netherlands Development Organization (SNV)	Youth Empowerment

*Source: Field survey (2021)*



## Results And Discussions

### Success stories

Success supposed to be detailed to feel plausible, while imaginative enough to challenge our conventional thinking, as we operate in very dynamic environment (NIC, 2017:49). The choices of CSOs made will remain the biggest catalyst driving the course. Other success stories could have been selected from the CSOs visited, but it is hoped that the few which have been documented stimulate thinking and discussion about the future role of CSOs in enhancing transparency and public money accountability in Tanzania.

### Case Study One: Transparency in Public Procurement in Tanzania

WAJIBU Institute of Accountability conducted an assessment in collaboration with the Public Procurement Authorities using the Transparent Public Procurement Rating (TPPR) in Tanzania. The assessment which measured Efficiency, Transparency, Accountability and Integrity, Competitiveness and Impartiality and Uniformity of the Legislative Framework, indicated that Tanzania's Public Procurement Framework scored 34.4%, which was the lowest score relative to other criteria (Wajibu Institute, 2019; CAG, 2019). To address the situation, Wajibu Institute, with further support from HIVOS East Africa, worked to demonstrate and convince the government to prioritize open contracting in its approach to public procurement.

In response to the findings raised, the government resorted to retooling the Public Procurement Regulatory Authority (PPRA) with the intention of controlling corruption. The intervention centered on digitisation of the public procurement process and the development of an online system – the Tanzania National Electronic Procurement System (TANePS), with the purpose of reducing the likelihood of corruption through the minimisation of human interaction in the procurement processes and increasing transparency in decision-making.

### Contribution of the Interventions

The findings of this work have been a marked increase in the rate of adoption of TANePS over the course of the year 2019/ 2020, with the system now being used by 95% of public entities (510 out of 540) (Wajibu Institute, 2019). The government also issued a circular in December 2019 mandating the use of the system by all public entities, meaning that complete coverage was not far off. Increased utilisation of the system would result in improvement in both the provision and quality of public services to citizens across all sectors in Tanzania. It would also serve to increase the accountability.

### Case Study two: Capacity Building to CBOs on Accountability and Transparency

HakiElimu is addressing the challenges in the education system such as violence against children in schools, lack of inclusion, particularly for children living with disabilities and poor retention, transition and access to education for girls. HakiElimu in collaboration with Foundation for Civil Society lead the education cluster to promote service delivery improvement in education through Social Accountability Monitoring. A total of 176 education projects in Tanzania, valued at TZS 9 billion were monitored by 24 trained representatives (14 males and 10 females) from 24 organisations who were trained on Public Expenditure Tracking Survey (PETS) (HakiElimu, 2019).

### **Contribution of the Interventions**

A total of TZS 496 million was saved or recovered through PETS/SAM activities at the local level. Social accountability interventions have also resulted in improved transparency of income and expenditure of public resources in education. Of 440 villages that have been involved in Social Accountability Monitoring (SAM), 249 villages (equivalent to 57%) are now publicly displaying information on income and expenditure through notice boards and public meetings. This is higher than in the year 2018 when only 52% of villages published information on income and expenditure (Hakielimu, 2019).

### **Case Study Three: Public Money Accountability on Tax Justice**

In 2012, Action Aid international reported that Tanzania was losing by providing tax incentives deliberately provided to encourage investment in Tanzania. The total annual losses documented reached 1.2 billion USD amounting to 6% of Tanzania GDP (ActionAid, 2016, 2015). A local Civil Society Action Aid intervened by building the capacity and lobbying to influence policy changes as the results of those reports.

### **Contribution of the Interventions**

It was from this outcry that the government of Tanzania introduced a new VAT Act and a Tax Administration Act in 2015, thereby increasing revenue collections and reducing tax exemptions. It broadened the understanding of the Tanzania politicians, including the African Parliamentary Network against Corruption (APNAC) members on the negative effects of tax incentives. It further built the capacity of journalists and editors on tax justices and accountability. As a result, they are now able to engage the public through publications of articles, newspapers and blogs.

### **Case Study four: Community Land Rights in Bagamoyo**

The 500 million US\$ Bagamoyo Eco Energy (BEE) bankrolled by the Swedish development agency SIDA. In line with Big Results Now (BRN) priority project, which was the calling card for the fourth phase President Jakaya Mrisho Kikwete (ActionAid, 2016).

The project included a 7,800 hectares plantation and close to 3,000 hectares for out growers. Local and international NGOs brought to the limelight this overt “land grabbing” by the BEE. The project was planned on the land that was owned by the Government of Zanzibar (RAZABA), but the villagers claimed that it was their ‘ancestral land’. Action Aid campaigned against this land grabbing in marginalised rural communities (ActionAid, 2016).

### **Contribution of the Interventions**

Following the launch of the research report and coordinated land campaigns by Action Aid, the report received widespread attention from the government, leading to the cancellation of the project and withdrawal by SIDA of its funding to Eco Energy project while investments by IFAD and ADB were put on hold. Moreover, the then Parliamentary Committee for Land, Natural Resources and Environment ordered the Ministry of Lands to recover 3000 hectares of land within Saadani National Park (ActionAid, 2016).

### **Case Study Five: Agricultural Subsidies**

The ANSAF established in 2006, is a member-led national advocacy platform. It deals with agricultural budget and advocates for government to allocate 10% of its national budget to agricultural and rural development as per the 2003 Maputo Declaration.

#### **Contribution of the Interventions**

In 2012, ANSAF reported that there was decrease in productivity and value addition of the cashewnut sector thereby losing 551 million USD in value addition alone and losing about 45,000 jobs (ANSAF, 2020).

### **Case Study Six: Pre-Paid Water Payment Systems for Rural Water Supply Schemes**

In 2014, Water Aid, an international NGO in the WASH sector, started electronic water payment system for rural water supply schemes in several villages in Babati- Manyara Region to improve sustainability services. The prepaid component is based on a technology developed by Susteq, a Dutch company based in the Netherlands and implemented by investing in Children and societies (Komakech, et al., 2020).

#### **Contribution of the Interventions**

Key data on water flow rates and pressure are used for monitoring the system and are helpful evidence for future planning. (Komakech, 2019).

## **Discussion**

### **What the Success Stories Suggest: A Benchmarking of Case Studies**

The six case studies makes it vivid that the changes and outcomes brought about by the above success stories have the potential impact on transparency and public money accountability in Tanzania. Theoretically, stakeholders' influence illustrates how CSOs can be effective in influencing policy using a robust analysis and demonstration of expertise. This corroborates the Welch (2012) finding that civil societies influence the increase people's participation which in turn enhances government's transparency and accountability. Moreover, the findings offer the following benchmarkings;

The findings further revealed that the techniques and strategies used by the CSOs to enhance transparency and public money accountability include: assisting citizens to hold government accountable through capacity building programmes, monitoring effective implementation of government commitments; investing in research and data analysis to inform policy decisions through publications; demanding direct accountability from the government; advocacy and engagement with the media. Similar techniques have been reported by Rosenbaum (2006) where civil societies in Latin America, Russia, Nigeria and United States used policy making processes to foster accountability through agenda setting (through civic education, research and demonstration), policy making (through influencing policy proposals, mobilising media and publicising proposed legislations) and policy implementation (through influencing implementation and seeking judicial interventions).

The case studies also highlight that some strategies and techniques heighten risks on CSOs operation like the BEE case in Bagamoyo. The government normally intervenes whenever there is burgeoning political influence of the CSOs which may result to increase in power and influence of the CSOs (Rosenbaum, 2006), interventions that largely affect the operation of the CSOs. However, steady pursuance of the

strategies by CSOs and players over the longer-term build resilience to manage disruptions and uncertainty resulting to better outcomes.

Furthermore, the findings also encourage the CSOs to stop working in '*silos*' as 'islands' (individual CSOs) and invest more in working as '*orbits*' (sector coalition) and '*communities*' (broader CSOs coalition) like the case of accountability on tax justice in Tanzania revealed.

Despite the above success stories, the CSOs in Tanzania faced the following challenges in their operations. First, some strategies and approaches that were adopted triggered threats and retaliation from the government. For instance, the Bagamoyo land campaign ushered problems which intensely involved the Action Aid Tanzania management and board in time and resources. Second, some CSOs experienced abrupt budget cuts by their sponsors due to the changing legal regimes, which led to uncertainties and under performance as the result of shelving off some strategic projects, a good example being Action Aid Tanzania 2019/2020 plan.

Second, the perennial changing of legal the framework governing CSOs in Tanzania resulted into the shrinking of civic space. One of the key Informants had this to say on the Tanzania legal regime;

“The 2016 media law calls for journalists to be licensed or accredited; it also establishes statutory Media Services Council to replace the current self-regulatory body- the Media Council of Tanzania, and it introduces severe sanctions for a number of media-specific offences and allows for the banning of newspapers. In effect, this law intends to restrict both the space of civil societies as well as the individual's”.

Third, presence of number of regulatory bodies to oversee the CSOs' research activities in Tanzania. These laws include the Statistics, 2015, the Commission for Science and Technology (COSTECH) , 1986 and the National Institute of Research (NIMRI) 23 of 1961. These multiple laws introduced an overly bureaucratic procedure.

Fourth, the cumbersome CSOs regulations, such as the amendment of the NGOs Act in 2005, Other key laws governing CSOs were also amended in June 2019, including the Non-governmental Organisations Act, 2002, the Tanzania Society Act and the Companies Act, 2002. The three laws were the main legislations in the country that could register and regulate CSOs in Tanzania. After the adoption of the above amendments, NGOs could no longer register under the Companies Act. One of the key Informants had this to say on the situation;

“Transparency and public money accountability call for the existence of a strong and robust institutional architecture which is supportive, with various mechanisms which allow for individual citizens and CSOs to voice out their concerns through public hearing, citizen oversights and vibrant democratic system of governance. Unless these ideals are legally restored, CSOs will not success in holding government accountable”.

## **Conclusion and Policy Implications**

The story for the future prosperity begins with the success stories and ends with the challenges as they have been reported in the discussion section. This paper was set to examine the role of CSOs in enhancing transparency and public money accountability in Tanzania.

Generally, the findings suggest that CSOs have the potential to enhance TPMA through a robust analysis and demonstration of expertise in research, monitoring and evaluation, advocacy and stakeholders' engagement. However, despite the few success stories registered, the current trends in CSOs working environment in Tanzania indicate a dark and difficult future. Theoretically, the findings point towards new forms of civility in Tanzania what Brandesen et al., (2014) calls "*state-driven manufactured civility*" shaped by institutional infrastructure at the expense of the new social dynamic heralded by the NPG paradigm. As a result, we are now witnessing the onset of the state manufactured civil societies divorced from their original mandate and the birth of new civil societies in the form of "gated communities".

### Policy implications

The marching orders and flag decisions points for CSOs to improve and strengthen transparency and public money accountability efforts in Tanzania include: First, CSOs should stop working in 'silos' as 'islands' (individual CSOs) and invest more on working as 'orbits' (sector coalition) and 'communities' (broader SCOs coalition) like the case of accountability on tax justice in Tanzania.

Second, CSOs should make their work more accessible and transparent through publications of reports and websites. Third, CSOs should adopt an engagement strategy. Evidence from the study's findings suggests that states are more willing to engage with CSOs that show a more collaborative and less critical engagement with government. Fourth, CSOs should use their parliamentary networks and external influence to advocate for amendments of various repressive laws that hinder CSOs performance in Tanzania such as the Political Party Law, the Cyber Crime Act, the Media Act and the NGO Act. Implications for future research agenda.

The above findings point to what Brandesen et al., (2014) christened "*grand ambition to manufacturing*" new CSO in Tanzania. Therefore, the door is wide open for the following research avenues in Tanzania: First, for object question - one may attempt to research on "*what is actually being manufactured in Tanzania CSOs?*" Second, for the results question- one may attempt to search on "what are the results of the top-down reshaping of the CSOs in Tanzania? And lastly, for the governance question – one may attempt to search on "is the move to manufacture CSOs in Tanzania pro or against Public Governance in Tanzania?"

Notes:

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