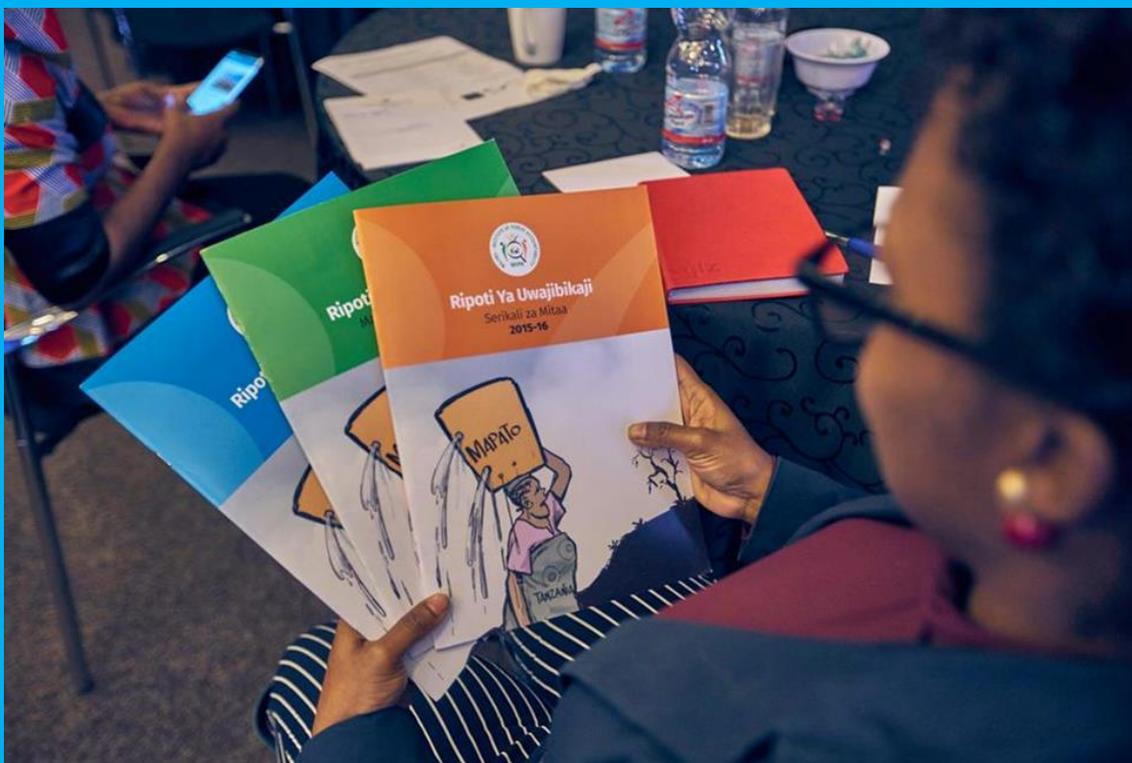


ACCOUNTABILITY NEWSLETTER



Inside this Issue

- *President Magufuli applauds WAJIBU*
- *WAJIBU Trains PETS Committees over CAG Reports*
- *Outgoing Director GFG - GIZ Pays a Farewell Visit at WAJIBU*
- *WAJIBU Launches Accountability Report*
- *From accounting to accountability*
- *WAJIBU Staff Attends Psam Training*

Message from Director

WAJIBU – Institute of Public Accountability was founded with the purpose of fostering an environment that supports accountability and good governance in the country. This electronic newsletter is the third edition of the series of Accountability Newsletters which will be released by WAJIBU on a three monthly interval.



Currently, pressure is mounting around the world on governments and public sector organizations to deliver more goods and services at least cost. In order to meet this challenge, governments and public organizations need to define their performance objectives and measure their performance against this objective.

This challenge is a reality confronting the Government of the United Republic of Tanzania and its institutions. The fifth phase Government under President Dr. John Magufuli on the other hand, has a vision of making Tanzania a medium industrialized country by 2025. To attain this goal, there is a need for the public sector to ensure that Sustainable Socio Economic Growth is attained through Industrialization Strategies that embed Good Governance, Risk Management and Compliance Systems.

I welcome our dear readers to this third edition of WAJIBU's electronic accountability newsletter. I hope you find the newsletter educative and useful in advocating on the importance of having proper accountability and good governance practices in the country. The Editorial Board of WAJIBU's Electronic Newsletter would like to welcome all our patrons on accountability and good governance to publish with us.

We believe by publishing with us will increase the knowledge body on accountability/good governance issues to our readers. This will also be an excellent way of sharing useful information and experience in our efforts of advocating for accountability and good governance in TANZANIA and elsewhere in the world.

Ludovick S. L. Utouh

Executive Director,

WAJIBU – INSTITUTE OF PUBLIC ACCOUNTABILITY.



Mr. Ludovick Utouh
Chairman



Mr. Jackson Mmary
Member



Mr. Moses Kimaro
Member



Ms. Christine Kapama
Member



Mr. Octavian Swai
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Mr. Hassan Kisena
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Contents

PRESIDENT MAGUFULI APPLAUDS WAJIBU 5

WAJIBU TRAINS PETS COMMITTEES OVER CAG REPORTS 8

WAJIBU LAUNCHES ACCOUNTABILITY REPORT 11

OUTGOING MANAGER GFG - GIZ PAYS A FAREWELL VISIT AT WAJIBU..... 14

FROM ACCOUNTING TO ACCOUNTABILITY 18

WAJIBU STAFF ATTENDS PSAM TRAINING 21

PRESIDENT MAGUFULI APPLAUDS WAJIBU



President of the United Republic of Tanzania H.E Dr. John Pombe Magufuli shaking hand with Program and Development Manager of WAJIBU Mr. Moses Kimaro during the ALAT exhibition held from 2-5th October at Mwalimu Nyerere International Conference Center (JINCC) Dar es Salaam

By Octavian Swai

President of the United Republic of Tanzania Dr. John Pombe Magufuli applauds WAJIBU - Institute of Public Accountability for the great efforts being taken by the institute in fostering and promoting accountability and good governance in the country.

President Magufuli disclosed his happiness when he visited WAJIBU's booth during the exhibitions held during the Association of Local Authorities of Tanzania (ALAT) general meeting on 2nd to 5th October, 2017 at Julius Nyerere International Conference Center- Dar es Salaam.

“WAJIBU – Institute of Public Accountability congratulations for the good job you are doing in fostering accountability and good governance in the Country” said President Magufuli then he thumbed up as a signal for appreciation to WAJIBU.

As WAJIBU was privileged to be one of the exhibitors in the ALAT general meeting, it used that opportunity to disseminate its recently launched accountability reports to the participants of the meeting.

Moreover, WAJIBU had an opportunity to promote the upcoming accountability conference to all Local Government Authorities, which will be held on 5-6th December 2017 in Dar es Salaam.

Apart from being visited by His Excellency President Magufuli, WAJIBU's pavilion was honored to be visited by Minister for the Constitutional and Legal Affairs Prof. Palamagamba Kabudi (MP) together with more than 100 other participants.

Prof. Kabudi commended the efforts of WAJIBU's Executive Director Mr. Ludovick Utouh for instituting WAJIBU as a way of fostering and promoting accountability and good governance in the country.

“Congrats, Mr. Utouh has done a good job to initiate this Institute, I would like also to have these accountability reports” said Prof. Kabudi while taking some of the accountability reports.



Minister for Constitutional and Legal Affairs Hon. Prof. Palamagamba Kabudi(MP) concentrates on the coverpage of the Accountability Report of Central Government, Left side is Research Assistant from WAJIBU Mr. Hassan Kisena during the ALAT exhibition held from 2-5th October at Mwalimu Nyerere International Conference Center (JINCC)

In the exhibitions, WAJIBU succeeded to disseminate 5,000 copies of the Accountability reports on Central Government, Local Government and Public Authorities.

WAJIBU believes that, through this exhibition its accountability reports were distributed countrywide as they were taken by the District Executive Directors, Municipal, Town and City Directors, including Mayors and Chairpersons of all 187 LGAs in the Tanzania.

The exhibition ended on 5th October, 2017 where the chief guest was the then Deputy Minister, President's Office - Regional Administration, Local Government, Public Service and Good Governance Hon. Suleman Jafo (MP) now the Minister responsible for the portfolio.

In closing of the meeting, Hon. Jaffo issued a certificate of participation to WAJIBU which was received by the Training and Advisory Assistant Mr. Octavian Swai on behalf of the office.

The ALAT General Meeting was attended by more than 349 participants who are LGA Directors, Mayors and Chairpersons from all over the country.

WAJIBU Trains PETS Committees over CAG Reports



Director of WAJIBU Mr. Gosbert Kafanabo talking to PETS Committee members during the training conducted by WAJIBU on 21th September, 2017 in Iringa

By correspondent

PETS committees ought to use oversight reports like CAG reports in their activities in order to get right the information from Local Government Authorities.

Speaking during the opening of the training to PETS committees based in Agriculture on 21th September, 2017 at Iringa, WAJIBU Director Mr. Gosbert Kafanabo said in order for PETS committees do their oversight roles properly, they ought to make maximum use of the oversight institutions reports like the Controller and Auditor Generals Annual audit reports.

WAJIBU conducted the training to PETS committees with the aim of discussing on how to foster and promote public accountability through Civil Society Organizations in agricultural sector.

PETS committees based on agricultural sector have been doing an oversight role of expenditure tracking on agricultural sector with little knowledge on the CAG reports something which has lead to inconsistencies in their reports.

Mr. Kafanabo said, if PETS committees become familiar with the CAG reports, definitely it will ease their job of doing PETS. It is the right of each citizen to know how the country's resources are being used.

"It's very important for you to read and understand the CAG audit once the report becomes public document. PETS Committees are also expected to take the ordinary citizens through these reports which will help both interested parties to know where to start when it comes to doing the expenditure tracking".

Also Mr. Kafanabo introduced WAJIBU's Accountability Reports to the PETS committees when he told them that the reports were prepared based on the CAG reports of the year 2015/16.

"These accountability reports will be prepared and issued every year and in this year, WAJIBU did it in collaboration with GIZ through its Good Financial Governance Program (GFG)"

Kafanabo added that, in this year WAJIBU has prepared and issued three Accountability reports based on Central Government, Local Government Authorities and Public Authorities. These reports will be disseminated to the public and other interested stakeholders free of charge.

Normally, the CAG report is are bulky and very technical to the discomfort of citizen therefore WAJIBU thought it would be better to simplify it as much as possible so as to make the ordinary citizen able to read and understand it.

Kafanabo said "CAG reports normally do not point out the implication of the recommendations being made the fact which has been taken care of in the WAJIBU's accountability reports for 2015/16."

Furthermore, the WAJIBU's accountability reports aim at prolong the life span of the CAG recommendations with the view of enhance their recommendations.

On the other side, Research, Development & Program Manager Mr. Moses Kimaro explained to the PETS committees the way the accountability loop works at all levels of the government.

In doing so he explained the audit circle, thus; “the auditor has to write first a formal letter to an auditee to inform him/her about the auditing, then an auditor to prepare a audit plan of the relevant auditing after that, there will be an entrance meeting between an auditor and auditee. Then after that, auditing process starts which is then followed by an auditor to issue preliminary report about the auditing process, where the auditor audits financial statements and the approved budget implementation then after that exit meeting follow between an auditor and auditee.

The participants to the training understand and appreciated offered training as they were capable of explaining the accountability loop and the government’s budget circle.

One example of this is what was stated by one participant suggested that, “ward Development Committees (WDC) to go through village authority strategic plans, assemble them and submit them to the Local Government Authorities”.

They also understood and appreciated the fact that PETS committees ought to be clearly aware of each step in implementation of the government’s budget so as to ensure development projects are being implemented accordingly.

The forum was attended by more than 119 participants of grassroots citizens (farmers), NGOs and CSOs attended the forum.

The training expectation is that, PETS agriculture will improve their Public Expenditure Tracking System in doing oversight role in agriculture sector by incorporating some information from auditing reports for the relevant year. It is also expected that CAG reports will be used as a stepping stone towards the tracking process and that these PETS committees will take the CAG reports to the grassroots citizens hence contributing in the implementation of the CAG recommendations.

WAJIBU has strategized itself to ensure that it reaches out to the grass root level CSOs together with ordinary citizens to change their mindset on how they perceive accountability and good governance matters in the country.

WAJIBU believes that through its accountability reports, CSOs and ordinary citizens will be more aware of CAG reports and their recommendations hence contributing in enhancing the demanding for accountability from the duty bearers.

WAJIBU LAUNCHES ACCOUNTABILITY REPORT



By Octavian Swai

WAJIBU – Institute of Public Accountability launches its Accountability Reports which among others show low implementation of the CAG 2015/16 recommendations and call for close and effective implementation of those recommendations.

The WAJIBU accountability reports dwells on the CAG 2015/16 reports, and are based on three areas of Central Government, Local Government and Public Authorities.

These reports will be issued each year after the tabling of the CAG reports in Parliament after which they become public documents. The reports will be in a user friendly language for the ordinary citizen to understand.

The reports have concentrated on high public interest issues that were raised by the CAG in his 2015/16 reports. In analyzing these public interest issues the reports aim to achieve the following; bringing greater awareness of the public on the CAGs recommendations, keeping the CAGs recommendations live for the longer period of

time, agitating for greater demand on accountability of public resources and the last is to contribute in the enhancement of the implementation rate of CAGs recommendations.

These accountability reports will increase the understanding among citizens of the CAG reports hence increase in the demand for accountability from duty bearer where it seems that there is no or insufficient accountability.

Speaking at the launch of the reports on the 15th August, 2017 at Protea Courtyard Hotel, Dr. Annette Mummert who is the Programme Manager of the Good Financial Governance Program at GIZ Tanzania said, GFG commends WAJIBU's initiative in making accountability information more accessible and available to ordinary citizens.

"It is a great honor to open the launch of the Accountability reports, produced in cooperation between WAJIBU and GIZ's Good Financial Governance Programme (GFG)" said Dr. Annette and added that "A few months ago we came together for the launch of the GFG programme, standing at the beginning of our partnerships and today we meet again and can be proud to present our first achievements"

She said, for Tanzania to achieve its economic and development vision of a middle income economy by 2025, increased demand for improved financial governance and accountability are imperative.

Accountability constitutes a central pillar of any public finance system. Without transparent and accountable systems, which enable governments and citizens to engage in a mutually responsive way, governance systems run the danger of increased corruption and misuse of public funds.

"I appeal to all of the different actors here today CSOs, DPs, Government, media to make use of your key role in promoting accountability as well as supporting the government in its ongoing efforts to build more accountability and strengthen PFM systems.

Dr. Annette said that, GFG will continue to extend its support for enhancing accountability in Tanzania by working with CSOs such as WAJIBU and other actors"

Earlier in his opening remarks, the Executive Director of WAJIBU Mr. Ludovick Utouh insisted on the close and effective monitoring of tax exemptions being granted by the Government as they can be abused

Mr. Utouh said for the 2015/16 financial year, the CAG's audit reports show that 1.10tr/- tax exemptions were granted which is equal to 1.14 per cent of tax revenue.

He said WAJIBU decided to come up with a user-friendly language reports due to the fact that the CAG reports are too voluminous for the comfort of the majority of the public and are professionally prepared which requires the use of professional terms and jargons not common to the ordinary person.

"In simple words, tax exemptions comprise government revenues which simply the government says we do not want it, which for one reason or another, they are foregoing and give such funds to others" he explained.

Mr. Utouh called for transparency on tax exemptions as the government was losing billions of shillings thus foregoing revenue needed for development projects, saying they should only be given where there is apparent tangible benefits.

In the recommendations, the report, called for quarterly reports on organizations benefiting from tax exemptions through the Ministry of Finance and Planning. Moreover, the government has been advised to come up with comprehensive policy guiding the granting of tax exemptions.

Elaborating on the abuse of tax exemptions, Mr. Utouh said that during his time as CAG in office, a religious organization applied for Tax exemption of 120 tires but upon follow up it was realized that the institution had only one double cabin vehicle.

"Tax exemptions can be abused, others bring in things, put them on the market for profit. There is need for a control mechanism to make effective follow-ups so that only those intended are awarded," he said.

He added that the exemptions especially in mining companies are denying the government a lot of tax revenue which could be directed to other development projects.

"The CAG's reports do not indicate or show the effects or implications which will result from the non-implementation of the weaknesses noted and raised thus pushing WAJIBU to make simple analysis for ordinary citizens," Mr. Utouh noted.

Much as he encouraged the public to read the reports which are in Swahili, WAJIBU expects it will increase awareness on the CAG reports and in turn, the citizens are

expected to be better prepared for demanding accountability from different government bodies (duty bearers).

In preparations of the reports, WAJIBU collaborated with GIZ through its Good Financial Governance Programme (GFG).

OUTGOING MANAGER GFG - GIZ PAYS A FAREWELL VISIT AT WAJIBU



Outgoing Director GFG - GIZ Achim Blume receiving a souvenir from Chairman of the Board of Directors of WAJIBU Mr. Yona Killagane during a farewell occasion on 24th July, 2017 at WAJIBU Offices, standing beside is the Executive Director of WAJIBU Mr. Ludovick Utouh

By Correspondent

WAJIBU – Institute of Public Accountability has been lucky to be visited by the outgoing Country Director of GIZ Tanzania Mr. Achim Blume to say good bye to Directors and the staff of WAJIBU.

The farewell occasion was led by the Chairman of the Board of Directors of WAJIBU Mr. Yonna Killagane together with other Board of Directors and WAJIBU staff on 24th July, 2017 at WAJIBU offices where everyone got an opportunity to say goodbye to Mr. Achim.

Speaking during the occasion, Executive Director of WAJIBU Mr. Ludovick Utouh expressed WAJIBU's gratitude for working with Achim for a short period of time with a great cooperation also working with him since his tenure as a Controller and Auditor General at the National Audit of Tanzania.

"Mr. Achim we thank you very much for working closely with WAJIBU, you have been a good friend since I was CAG, you have contributed a lot through GIZ in developmental aspects here in our country, we thank you" said Mr. Utouh



Outgoing Director GFG - GIZ Achim Blume looking at his souvenir during the farewell occasion on 24th July, 2017 at WAJIBU office

However, Mr. Utouh elaborated that WAJIBU is developing through the great contribution of development partners including GIZ, DFID, TWaweza, and The Foundation for Civil Society, WAJIBU shall never forget the great contribution from Mr. Achim and GIZ as well as the other donors.

On the side of Mr. Achim himself, he commended Mr. Utouh for founding WAJIBU as a think tank institution in the country which he believes will contribute a lot in fostering and promoting accountability and good governance in the country.

"I see WAJIBU growing fast, congratulations to you Mr. Utouh for initiating this Institute which will be a great assistance in the promotion of accountability and good governance in the country" said Achim.

He added that, to maintain accountability in the country, Institutes like WAJIBU are mandatory to exist so as to help the government to foster and promote accountability and good governance in the county.

Nevertheless, Mr. Achim wished the best to all WAJIBU staff in implementing the day to day accountability activities and he promised to come back again to Tanzania.

From Accounting to Accountability

By Octavian Swai

Accountability is the responsibility to indicate who is ultimately answerable for the correct and thorough completion of the deliverable task, and the one who delegates the work to those responsible.

However, accountability does not simply mean punishment; accountability is a willingness to accept responsibility for our actions. Accepting responsibility requires clarity in what is expected to be done and accomplished.

In ethics and governance, accountability is answerability, blameworthiness, liability, and the expectation of account-giving. As an aspect of governance, it has been central to discussions related to problems in the public sector.

In leadership roles, accountability is the acknowledgment and assumption of responsibility for actions, products, decisions, and policies including the administration, governance, and implementation within the scope of the role or employment position and encompassing the obligation to report, explain and be answerable for resulting consequences.

In governance, accountability has expanded beyond the basic definition of "being called to account for one's actions". It is frequently described as an account-giving relationship between individuals, e.g. "A is accountable to B when A is obliged to inform B about A's (past or future) actions and decisions, to justify them, and to suffer punishment in the case of eventual misconduct".

According to Prof. Mark Bovens who is an expert in Public Administration at Utrecht University -School of Governance, accountability is one of those golden concepts that no one can be against.

It is increasingly used in political discourse and policy documents because it conveys an image of transparency and trustworthiness. However, its evocative powers make it also a very elusive concept because it can mean many different things to different people, as anyone studying accountability will soon discover.

In his article "A framework for the analysis and assessment of accountability arrangements in the public domain" Prof. Bovens, traced the origin of the word accountability.

He says, "The word 'accountability' is Anglo-Norman, not Anglo-Saxon, in origin. Historically and semantically, it is closely related to accounting, in its literal sense of book-keeping" says Prof. Boven

According to Dubnick (2002: 7-9), the roots of the contemporary concept can be traced to the reign of William I, in the decades after the 1066 Norman conquest of England.

In 1085 William required all the property holders in his realm to render an account of what they possessed. These possessions were assessed and listed by royal agents in the so-called Domesday Books.

This census was not held for taxation purposes alone; it also served as a means to establish the foundations of royal governance. The Domesday Books listed what was in the king's realm; moreover, the landowners were all required to swear oaths of fealty to the crown.

By the early twelfth century, this had evolved into a highly centralized administrative kingship that was ruled through centralized auditing and semi-annual account-giving.

In the centuries since the reign of William I of England, accountability has slowly wrestled free from its etymological bondage with accounting. In contemporary political discourse, 'accountability' and 'accountable' no longer convey a stuffy image of book-keeping and financial administration, but they hold strong promises of fair and equitable governance

Moreover, the accounting relationship has almost completely reversed. 'Accountability' does not refer to sovereigns holding their subjects to account, but to the reverse, it is the authorities themselves who are being held accountable by their citizens.

Accountability in the developing countries especially in sub-Saharan Africa countries is not taken very serious as it has to be, accountability concept in these countries is only in the mouth of politicians and not to every citizen.

Thus, as we have seen the meaning and the etymology of the word "accountability", its now the right time for every citizen to understand that accountability begins at the individual level to national level.

Society has to know that for any country to reach the targeted developmental goals such as economic, social, political and cultural, accountability has to be applied within it.

WAJIBU STAFF ATTENDS PSAM TRAINING



WAJIBU staff in a group photo with other participants during the PSAM training held on 25th September to 6th October, 2017 at Rhodes University, South Africa

By Christina Kapama

The Public Service Accountability Monitoring (PSAM) defines social accountability as the responsibility of the state to give justifications and explanations to its citizens on its decisions and actions on the collection and use of public resources on the one hand, and that citizens have the right to demand for the justifications and explanations from the state when it fails to provide them adequately and require corrective action to be taken where it is needed.

PSAM's right to social accountability therefore asserts that, every state is obliged to justify and explain its decisions and actions to its citizens and to take timely corrective action where weaknesses are identified while it is the citizen's right to seek for these justifications and explanations and demand for corrective action where they believe it is needed.

In the two weeks Course on Fundamentals of Social Accountability Monitoring, which was conducted at Rhodes University, Grahamstown, South Africa from 25th September to 6th October, 2017, WAJIBU was represented by its two staff, Finance and Administration Manager Mr. Jackson Mmary and Administrative Officer Ms.Christina Kapama.

“The aims of the course were to introduce to the participants the principles of a rights-based approach to social accountability monitoring, also the social accountability system and a complete set of tools for public resource management monitoring” says Christina

The PSAM’s rights-based approach to social accountability monitoring is based on the following fundamental premise which are, all human beings have equal dignity and an equal claim on the resources that they require to meet their basic human needs and to exercise their human rights and capabilities.

This premise gives rise to the principles of a rights-based approach to social accountability which are: i. All citizens have rights which are guaranteed in the country’s laws and regulations (domestic), regional and international commitments signed up by the state.

Such commitments include the country’s Constitution, and the United Nations Charter of Human Rights among others. ii. The other one is that the state has the obligation to address a range of needs which will give citizens the capability to access the progressive realization of their rights within available resources.

Also an accountable state addresses these needs through five public resource management processes namely; Planning and Resource Allocation, Second is Expenditure Management, third one is Performance Management and the fourth one is oversight management

“Planning and resource allocation ;this process starts with the executive arm of government and senior managers responsible for public service delivery agencies drawing up detailed strategic plans” says Christina

Furthermore, she adds that, the plan for each agency acts as a road-map for line managers and informs all staff of the activities to be undertaken in order to deliver required public services, their timeframes and spending and performance targets.

The first step in drawing up an effective strategic plan required managers to undertake an up-to-date analysis of the needs of those requiring public services (relative to an ideal concept of their human rights and capabilities). It also required a detailed situation analysis of the challenges and resource constraints facing individual agencies.

Talking of Expenditure Management process, the Finance and Administration Manager Mr. Jackson Mmary says, once a budget has been allocated to an agency to implement the outputs and activities listed in its strategic plan, key duty-bearers (including the executive arm of government) needs to track the spending of funds against the agency's approved budget.

"For this purpose, the line managers need to submit monthly spending reports to enable senior managers, including internal auditors, to identify risks in the effective management of funds and delivery of services" says Mmary

Heads of agencies should provide brief monthly and more detailed quarterly reports on spending to their executive authorities and to the Ministry of Finance. Executive authorities should stay updated on any under- or over-spending of funds and on any financial control weaknesses or other risks likely to affect the agency's delivery targets.

However, in explaining Performance management Mr. Mmary says that once a budget has been allocated to an agency to implement the outputs and activities listed in its strategic plan, the executive and senior managers within the agency must report on their performance in implementing strategic plans and must explain and justify failed or ineffective performance and corrective steps taken.

The training was also informed that the Executive and senior managers must ensure that public integrity management mechanisms were maintained within all agencies to both prevent and correct instances of the ineffective use and abuse of public resources (including cases of misconduct, inefficiency, maladministration, corruption and conflicts of interest).

This training was attended by various participants from seven countries in Africa, which includes Tanzania, South Africa, Zambia, Zimbabwe, Malawi, German, and Mozambique.

WAJIBU TO CONDUCT ACCOUNTABILITY CONFERENCE ON LGAs



Participants in one of WAJIBU's conferences

By Octavian Swai

WAJIBU – Institute of Public Accountability is planning to conduct a two days accountability conference for the country's LGAs and development partners.

With the theme of *“Participation and Accountability of Local Government Authorities in the Country's Industrialization Drive”*, the conference will be held on December 5-06, 2017 at Ramada Hotel Dar es Salaam.

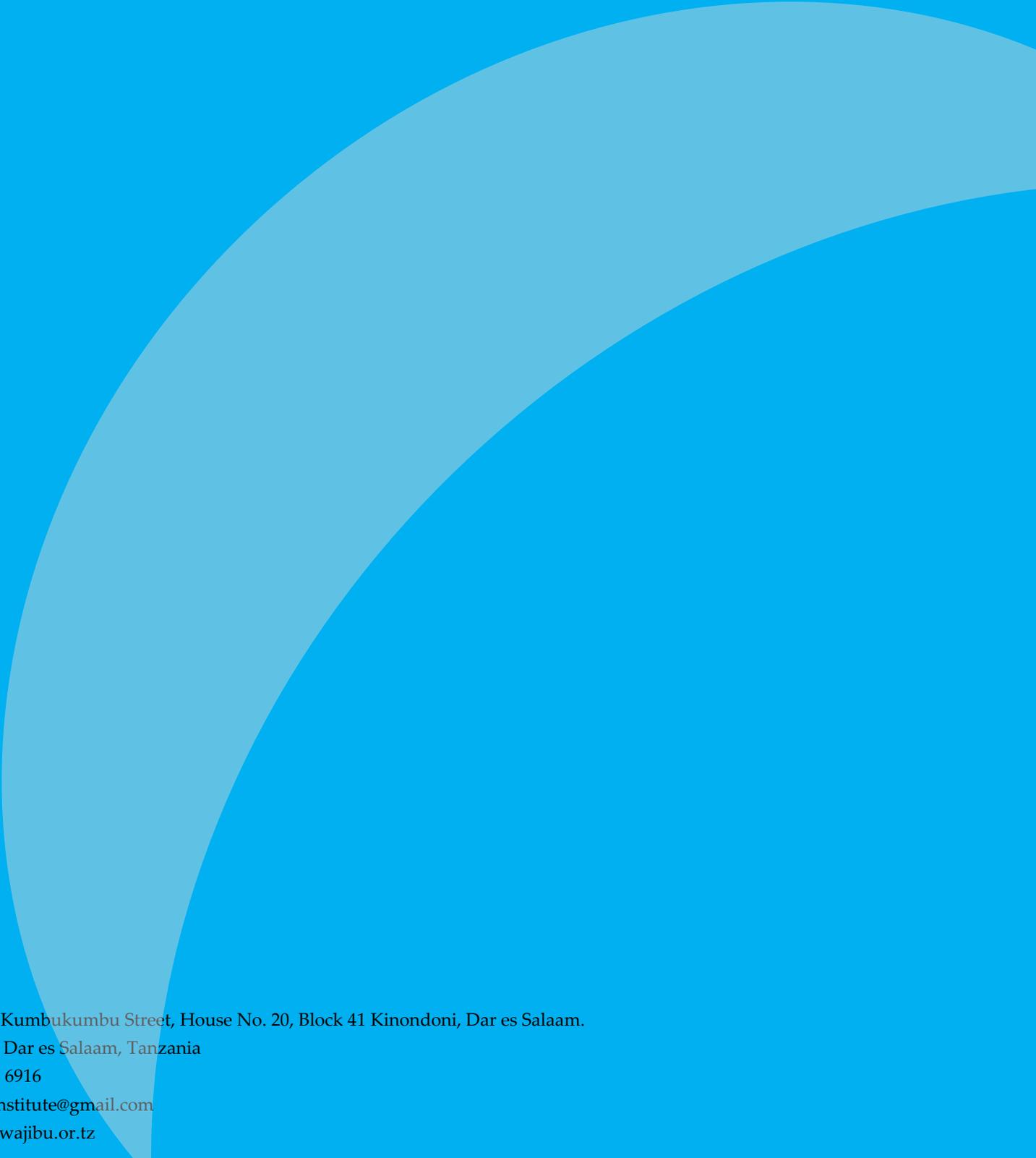
The main objective of this conference is to discuss together with LGAs their role and contribution on the implementation of the country's industrialization policy.

Through this conference, LGAs will improve their capacity and being to strategize on how to implement the industrialization policy.

WAJIBU is aware of the importance this policy in increasing employment opportunities, to strengthen the country's economy hence elimination of poverty within the country.

In this regard therefore, LGAs in the country ought to apply accountability and good governance in each process of moving towards the implementation of the country's industrialization policy so as achieve the intended goal in a transparent manner.

All Local Government Authorities in the country are invited to attend this conference.



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