

ACCOUNTABILITY NEWSLETTER



From April to September, 2018

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Message from the Chair of the Editorial Board



Mr. Ludovick S.L. Utouh
Executive Director

I welcome our dear readers to this edition of the accountability newsletter. I hope you find the newsletter informative and useful in advocating on the importance of having proper accountability and good governance practices in the country.

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 second edition for the year 2018 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 minimum cost. In order to meet this challenge, governments and public organizations need to define their performance objectives and measure their performance against such objectives.

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 has a vision of making Tanzania a middle income country through industrialization by 2025. To attain this goal, there is a need for the public sector to ensure that Sustainable Social Economic Growth is attained through Industrialization Strategies that embed Good Governance, Risk Management and Compliance Systems.

The Editorial Board of this Newsletter would like to welcome all our readers interested in accountability and good governance to publish with us. We believe that by publishing with us, it will increase the knowledge on accountability/good governance issues of our readers. This will also be an excellent way of sharing useful information and experience in our efforts of advocating for greater accountability and good governance in TANZANIA and elsewhere in the world.

Killagane Launches Accountability Reports of the year 2016/17



Chairman of WAJIBU's Board of Directors (Center) Mr. Yona Killagane Launching Accountability Reports on 5th July, 2018 at JNCC flanked by Mr. Ludovick Utouh Executive Director of WAJIBU and Dr. Annette Mummert the Head of Programme of GIZ – GFG Programme in Tanzania

By Hassan Kisená

Chairman of **WAJIBU's** Board of Directors Mr. Yona Killagane launched **WAJIBU's** Accountability reports on Central Government, Local Government, Public Authorities and Development Projects at Julius Nyerere International Convention Center (JINCC) on 5th July, 2018.

Accountability Reports are simplified and user friendly reports prepared from the Controller and Auditor General's General Reports for the year 2016/17. These reports are intended to benefit citizens through Civil Society Organizations (CSOs) and Non-Governmental Organizations (NGOs) dealing with accountability matters at the Regional and Local Government Levels.

During the launching, Mr. Killagane said, “the Accountability Reports are developed annually by **WAJIBU** from the CAG’s general reports in a more simplified and user friendly language

For **WAJIBU**, this is the second edition of such reports. **WAJIBU** foresees that, the information contained in these reports will reach a wider society but also ordinary citizens through local CSOs/NGOs dealing with accountability issues in the country”.

WAJIBU’s Accountability Reports for this year have been enhanced with info graphics, cartoons and pictures in order to better illustrate the raised issues so as to enable ordinary citizens through CSOs/NGOs to better understand the concerns raised by the Controller and Auditor General.

He added that, “citizens through CSOs/NGOs will use these reports as tools to demand for implementation of CAG’s recommendations and more accountability in the collection and use of public resources. **WAJIBU** expects that Accounting Officers and various duty bearers will use these reports to improve transparency and accountability in the management of public resources through increasing the rate of implementation of the CAG’s recommendations year after year”.

Killagane specifically thanked GIZ – GFG program which is funded by the European Union (EU), the German Government and Swiss Development Cooperation (SDC) for their unwavering support in the preparation and publication of **WAJIBU’s** Accountability Reports.

Speaking at the event, Dr. Annette Mummert, the Head of Program at GIZ - Good Financial Governance Programme (GFG) said, “The GFG program commends **WAJIBU’s** initiative in making accountability information more accessible and available to CSOs/NGOs dealing with accountability in the country”

She noted that, the Accountability Reports, are evidence that **WAJIBU** is taking an important role in contributing to the improvement of Good Governance and overall Public Financial Management in Tanzania.

In talking of accountability, Dr. Mummert said, “it constitutes a central pillar of any public financial 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”.

“Initiatives to promote transparency and accountability require myriad collaborative efforts between key stakeholders: primarily, Supreme Audit Institutions and other oversight bodies such as Parliamentary Oversight Committees. These institutions ought to establish solid institutional linkages among themselves in order to scrutinize and assess government

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“Initiatives to promote transparency and accountability require myriad collaborative efforts between key stakeholders: primarily, Supreme Audit Institutions and other oversight bodies such as Parliamentary Oversight Committees. These institutions ought to establish solid institutional linkages among themselves in order to scrutinize and assess government expenditure” said Dr. Mummert

The annual general CAG’s reports constitute the centerpiece of external accountability in Tanzania. These reports are published every year, summarizing audit findings of the CAG on Central Government, Local Government, Public Authorities, Implementation of Development Projects and Performance Audits.

She added that, next to the role of parliamentary oversight committees, civil society and media play a crucial role in stimulating public awareness on audit findings and adding an extra layer of scrutiny.

Dr. Mummert noted that “in the past, we observed a rather limited engagement with the CAG’s reports and findings from the active and analytically able CSOs. **WAJIBU** has stepped in to fill this role as champion”. She added “we consider the work of CSOs such as WAJIBU as a pivotal compliment to the current official endeavors to confine corruption and increase accountability in the public sector”.

Mr. Ludovick Utouh, Executive Director of **WAJIBU** said “WAJIBU believes that the accountability reports will reach citizens through CSOs/NGOs and will enable them to better understand findings from the CAG’s reports and use those findings to inform citizens in order for them to demand greater accountability on collection and use of public resources”.

He thanked GIZ –GFG and National Audit Office of Tanzania (NAOT) for being at the fore front in promoting accountability in the country and the support they have been rendering to WAJIBU.

Her Excellency the High Commissioner Sarah Cooke Launches the Accountability Book



By Octavian Swai

The High Commissioner of the United Kingdom to Tanzania H.E. Ms. Sarah Cooke launched the Accountability Book written by the Executive Director of WAJIBU and retired CAG Mr. Ludovick Utouh.

The book titled “Uwajibikaji Ndani ya Kalamu Isiyokuwa na Wino” was launched on July 27th 2018 at the New Africa Hotel Dar es salaam in an event attended by high profile individuals including those who formerly held leadership positions in the government of Tanzania. This launching ceremony was also attended by various officials, academics, Development Partners, Civil Society Organizations and representatives of Embassies to Tanzania.

H.E Sarah Cooke who was the Guest of Honour in that event, commended the efforts of Mr. Utouh in promoting public accountability in the country since his tenure as the CAG, Executive Director of the National Board of Accountants and Auditors (NBAA), and now as the Executive Director of **WAJIBU**.

She noted that, the launching of the book was timely as public accountability challenges remain major concerns despite efforts by the government to improve the situation. “The book will complement the government efforts to combat corruption in the country” she said.

On his welcoming note, Mr. Utouh who served for 8 years as the CAG, said that he wrote the book hoping that it will inspire those who are in positions of responsibility to appreciate the importance of being accountable to the public, hence aspire to promote and support the accountability agenda in the country.

“Accountability is a fundamental driver in fostering the country’s economy” said Mr. Utouh. He called upon government officials to embrace accountability when exercising their day to day duties for the betterment of the nation.

Mr. Utouh also requested retirees who have served in different positions in the government to share their respective experiences to the public through writing books. This will help to pass knowledge to the new generation.

At the same occasion, veteran politician and former Member of Parliament from Bariadi East constituency Hon. John Momose Cheyo commended the initiatives of **WAJIBU** and Mr. Utouh for promoting financial accountability in the country.

Hon. Cheyo said financial accountability is a responsibility of everyone in the country. The government should not be left alone in the effort to improve good governance in the country.

The event was followed by a panel discussion where participants got an opportunity to discuss various issues raised in the book in connection with accountability and good governance in the country.

The 153 page book has 11 chapters. is available at WAJIBU’s offices in Dar es Salaam, Victory Bookshop in Dodoma and THP bookshop in Dar es Salaam for the price of TZS 25,000. Efforts are being made to broaden the book distribution in the country.

LET'S TALK GOVERNANCE



Mr. Octavian Swai

The notion of governance is now a universal concept in the management and development discourses. Indeed, it has become an important concept for academic debates, discussions, donors, states, scholars and practitioners.

The popularity of the term governance has been heightened by its capacity to cover the whole range of institutions, issues and the relations involved in the process of governing.

In brief, governance has spread rapidly mostly due to the fact that the changing social theories have led people to see the world differently and because the world itself has changed.

Governance is used in the public arena to discourage certain government actions and to promote others: discourage corruption, poor management and promote others like efficiency, accountability and performance.

International Donors, especially the World Bank (WB) which is often seen as the architect and champion of the concept, defines it to reflect their interest in strengthening countries' institutions for policy development and implementation.

In that regard therefore, the WB defines Governance as "the manner in which power is exercised in the management of a country's social-economic affairs for development".

The WB identifies three distinct aspects of governance: Firstly, the form of political regime of a country such as Parliamentary, Presidential, military, civilian, authoritarian, and democratic.

Secondly, the process by which authority is exercised in the management of a country's economic and social resources for development; and thirdly is the capacity of governments to design, formulate and implement policies and discharge functions .

For WB, problems of Africa are mostly caused by the crisis of governance. Hence getting governance right would be a solution to its management and development crisis. This would demand serious governance reforms.

The notion of good governance was coined to African countries to reflect what was required if African critical socio-economic situation was to be improved.

The WB and other donors demanded Africa to implement, among other things, governance reforms. Reforms were translated into democratization, human rights, rule of law, and public sector management reforms such as de-bureaucratization, performance accountability, transparency, and focus on the 3E's (Efficiency, Effectiveness and Economy).

For the WB, key features of Good Governance includes efficient public services, independent judiciary, the presence of independent legal framework to enforce the country's laws, accountable administration, independent oversight institutions, responsive and representative legislature, respect for rule of law and human rights, and plural democratic system.

Good Governance is defined in terms of sound public sector management (efficiency, effectiveness and economy), embracing accountability, transparency and effective legal system for development.

Others see it as a means for creating an effective political framework conducive to private economic action: stable regimes, rule of law, efficient state administration and strong civil society regime.

However, there are differences in the conceptualization of governance. There are also no universally agreed principles. For instance, some donors see the following as key principles for a country to qualify for aid: free and fair elections, independent judiciary and the rule of law, freedom of speech and press, effective public sector management, the absence of corruption, accountability and transparency. Other donors adopt different criteria in dispensing aid.

WAJIBU recognizes the role that Good Governance plays in building a stronger nation. To this end, **WAJIBU** has developed a range of interventions such as accountability reports, conducting of lecture series, trainings and accountability conferences that contribute to good governance by supporting CSOs/NGOs to enhance accountability through citizen participation.

Hon. Kakunda Launches Access to Information Workshop in Dodoma



The then Deputy Minister President's Office – Regional Administration and Local Government Authority who is now a Minister for Industry and Trade Hon. George Joseph Kakunda (MP) opening access to information workshop on August 29 & 30, 2018 Morena Hotel in Dodoma

By Octavian Swai

The then Deputy Minister President Office, Regional Administration and Local Government (TAMISEMI) who is now a Minister for Industry and Trade Hon. George Joseph Kakunda (MP) launched the "Access to Information Workshop" held on August 29-30th, 2018 at Morena Hotel in Dodoma.

The access to information workshop brought together Local Government Directors, Officers from the Prevention and Combating Corruption Bureau (PCCB) and Officers from CSOs which deals with Public Expenditure Tracking Survey (PETS) in the education and water sectors.

The aim of the workshop was to improve networking and partnership amongst stakeholders themselves, which will ease the process of accessing government information particularly those which are supposed to be public documents for citizens and CSOs that conduct PETS in the country.

The workshop was organized by **WAJIBU** through sponsorship of The Foundation for Civil Society.

During the opening session, Hon. Kakunda emphasized to the participants on the importance of PETS to the government. He said “PETS is a very helpful tool to the government because it helps to detect corruption acts in the implementation of development projects across the country”.

He said, the public generally has the responsibility of protecting the public resources against any kind of misuse with the aim of moving the country to a middle income economy come the year 2025.

Talking about the education sector, Hon. Kakunda said the government knows the importance of that sector, that’s why it has decided to offer fee free tertiary education to all school age children in the country.

“The government has been disbursing approximately TZS 20.8 billion every month for implementing the fee free education policy in the country and those funds go directly to schools” said Hon. Kakunda. Hon Kakunda urged the various school Boards and Management in the country to be squarely accountable for such funds.

On the water sector, he said for the financial year 2018/19 the government through the Ministry of Water and Irrigation has increased the budget amount to TZS 697.6 billion which is an increment of more than TZS 49.6 billion as compared to the year 2017/18 budget which was 648.01 billion.

The Honorable Minister requested citizens and the CSOs involved in conducting PETS to ensure that, the budgeted funds for education and water projects in their local authorities were utilized as planned.

“It has to be known that, access to government information is a legal matter. Also the preparation of government’s budget and its implementation is an open and transparent process in which every citizen has the right to participate” said Hon. Kakunda.

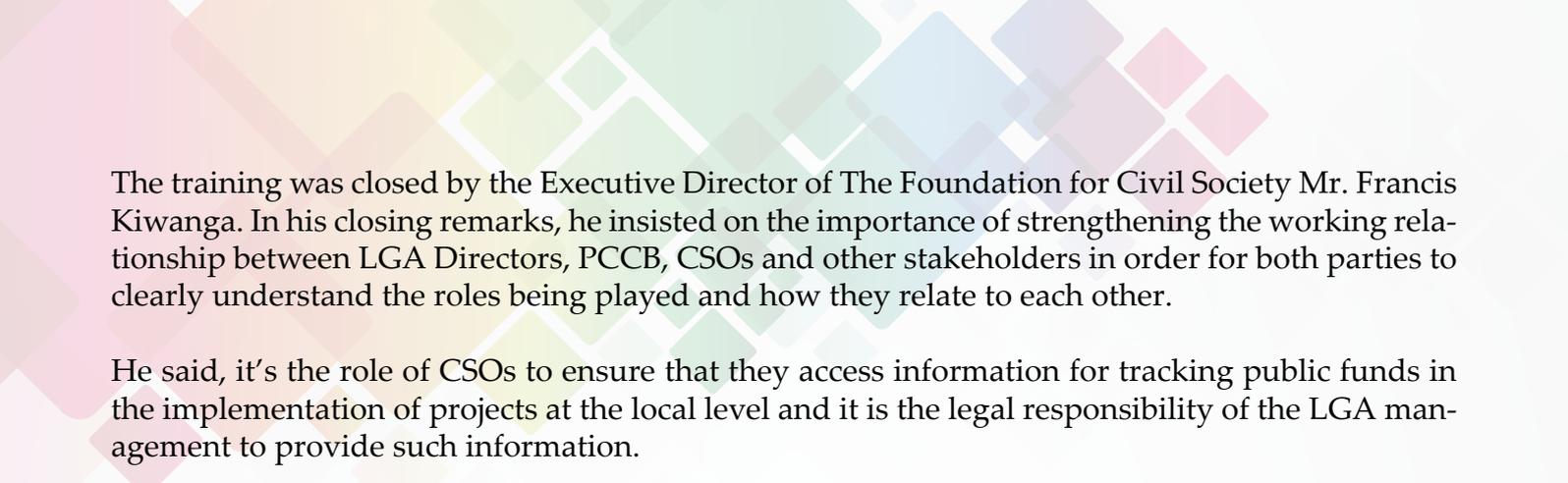
He noted that, the government is happy with all the CSOs which are genuinely involved in monitoring the government’s performance and as such they should operate without fear.

“All the Directors in Local Government Authorities in the country should not fear providing information relating to budgets and its implementation to citizens and CSOs where such information is requested as it is a legal requirement in accordance with the country’s constitution, the public finance laws and their regulations” Said Hon. Kakunda

In particular he commended **WAJIBU** together with The Foundation for Civil Society (FCS) for bringing together LGA directors, CSOs together with PCCB to discuss issues of public resources management and access to information.

On his welcoming remarks, the Executive Director of **WAJIBU** Mr. Ludovick Utouh said accountability goes together with the access to public information like budgets and reports on the implementation of development projects at the level of Local Government Authorities.

He said, “When this information is easily accessed by the public, it becomes easy for citizens and CSOs dealing with PETS to track the flow of funds and see progress of development projects as budgeted for in the Medium Term Expenditure Framework (MTEF)”.



The training was closed by the Executive Director of The Foundation for Civil Society Mr. Francis Kiwanga. In his closing remarks, he insisted on the importance of strengthening the working relationship between LGA Directors, PCCB, CSOs and other stakeholders in order for both parties to clearly understand the roles being played and how they relate to each other.

He said, it's the role of CSOs to ensure that they access information for tracking public funds in the implementation of projects at the local level and it is the legal responsibility of the LGA management to provide such information.

He requested LGA Directors to provide information and give support to CSOs which are operating under their jurisdiction as the way of facilitating and supporting the PETS process.

It is important for LGA management to realize that CSO/NGOs conducting PETS or SAM are assisting them in assessing the level of accountability and creation of value for money achieved in the use of public resources entrusted to them. He noted that PETS and SAM are excellent tools for assessing the performance of LGAs in execution of development project.

Monitoring, Evaluation and Learning Workshop From PSAM



Mr. Moses Kimaro

WAJIBU was privileged to be represented by Mr. Moses Kimaro in a two days Monitoring, Evaluation and Learning (MEL) workshop in Johannesburg South Africa on August 16-17th, 2018.

This MEL workshop was organized by the Public Social Accountability Monitor (PSAM) of Rhodes University in Grahamstown, South Africa. The workshop involved participants from different countries in Africa including Tanzania, South Africa, Zambia, Kenya, Zimbabwe and Malawi. **WAJIBU** was represented by its Research, Program and Development Manager Mr. Moses Kimaro who gave a presentation on **WAJIBU's** MEL framework.

The two day's event brought together Social Accountability practitioners and Monitoring and Evaluation (M&E) officials to share their experiences, gaining knowledge and peer learning around MEL tools which can be applied within the social accountability systems.

During the workshop, the participants learned that in order for one to report on monitoring, evaluation and learning, a MEL framework must be in place. This goes together with developing relevant tools to operationalize the MEL framework. However, before developing the MEL framework an organization must understand the essence of learning in an organization and that a good MEL framework is that which evolves from the organization's learning culture.

Learning is a continuous process, which can be collectively or individually undertaken. It involves the following steps: Reflection/brainstorming sessions or meetings where experts are brought on board; group meetings where departments present what they have done as a team; and finally the team suggests the way forward based on what was learned.

Learning also involves field visits, meetings with donors, members and partners. Learning is dynamic and can help people to make proper decisions in future programming processes and implementation. Learning can also take place through data or information sharing from different sources whereby analysis is performed and interpreted.

There are questions that might need to be asked for an organization to have effective learning. These questions include: Do we have adequate indicators that can enable us to learn on how we are performing? Do we have the space or systems or structures which will enable us to learn? Are we documenting what we are learning? Do we plan what we are expecting to learn? Do we factor the learning within our learning? (This is to say, do our learning processes really change the way we are doing things?)

Other questions that the organization or individuals need to ask are: Do we have the culture of implementation and not learning? What are the bureaucratic and administrative politics at work that might hinder learning to take place? And, how are the organizational structural and cultural beliefs influenced or hindered by learning?

These are things to consider so as to improve the organizational learning environment. As an organization, we need to improve collective learning to be able to measure results. We must also facilitate buy-in within organizations in order to improve the learning culture.

During the workshop, participants were introduced to adoptive MEL system vis a vis traditional MEL system. Adoptive MEL asks the why questions. Have your actions contributed to the change? Why are the changes happening the way they happen?

Adoptive MEL system is about actions, it is beyond collecting data and reporting. It is about participation and collecting relevant information, reflecting, getting recommendations and documenting the adoptions and why they are happening and what has changed.

Adoptive MEL also includes staying focused on the problems addressed by our programmes and monitoring to ascertain if the problems have been resolved. Having systemic reflection in the organization is very important. In adoptive MEL system it is very important that we demonstrate the value of an indicator

In administering MEL tools, there are some notable challenges which are policy change and dynamic environment of operation. There are long, medium and short term factors that might change which may trigger review of the plans. In such a review, is where you monitor the changes and adapt.

Challenges can be mitigated through well designed MEL tools. In an organization everyone should be on the same page in their understanding of the objective of MEL framework. The understanding of the evaluation should be clear within the setting of

an organization. For instance, how do you know that there was quality? There must be a common understanding on the definition of quality amongst staff, otherwise others might see quality where there is not. That's why we say learning never stops.

Effective learning happens when people of the same department/organization come together and talk to give their experience in a way of solving challenges. This is by having a meeting weekly where behavior changes observed through an outcome journal tool are explained. Those observations should help in the development of lessons learned to the organization.

In conclusion, the learning process is an important element in designing and implementing effective MEL systems. Efficient accountability system can operate smoothly given the existence of effective learning.

When learning becomes an organizational culture, then implementing the MEL framework becomes an easy process for that particular organization to practice.

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