

# Discussion Paper

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## **Supporting domestic accountability in developing countries**

Taking stock of the approaches and  
experiences of German development  
cooperation in Tanzania

**Svea Koch**

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German development cooperation in Tanzania

Svea Koch (Südwind Institut)

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## Preface

The present case study has been prepared on behalf of the German Federal Ministry for Economic Cooperation and Development (BMZ) in the context of a larger study on German support to domestic accountability. The purpose of this larger study was to take stock of main lines of intervention of German development with regard to strengthening domestic accountability systems in partner countries. More specifically, the study analysed how different actors of German development cooperation, and the German development organisations (KfW, GTZ, InWEnt, DED, German NGOs, German political foundations) support domestic accountability systems around key policy processes and in the focal sectors of German cooperation. To this end, a stocktaking exercise, involving literature research and telephone interviews was conducted in six partner countries: Tanzania, Mali, Malawi, Mozambique, Peru and Bangladesh.

The research for this case study on Tanzania has been conducted between September and October 2010. The document and findings thus give a snapshot of the country context and German development cooperation at the time of writing the final draft in November 2010. At time of interviewing and writing, GTZ, InWEnt and DED, had not yet been merged into GIZ. Accordingly, the old acronyms are used throughout the study.

The author and the project leader would like to express their gratitude to Mrs. Birgit Pickel, Senior Development Councillor at BMZ, for the continuous advice and support provided in the course of the study. I would also like to thank Mrs. Gisela Habel, Development Councillor at the German embassy in Tanzania, for facilitating contacts and interviews in-country, and Mrs. Angela Tormin, Senior Programme Manager at KfW, for providing important documents and insights. Furthermore, we would like to thank all those who generously gave information, their time and insights during interviews and e-mail exchanges. Their names are noted in the list of interviews.

Last but not least, we would like to thank Stéphanie Colin and Barbara Greenberg for their help with proofreading, editing and lay-outing this document.

Svea Koch ([Svea.Koch@die-gdi.de](mailto:Svea.Koch@die-gdi.de))

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### **Disclaimer**

*The views expressed herein are those of the authors and should not be attributed to BMZ or any other party.*

## Acronyms

ALAT	Association of Local Authorities Tanzania
CCM	Chama Cha Mapinduzi
CETA	Civic Education Teachers Association
CSO	Civil-society organisation
EPA	Economic Partnership Agreement
FC	Financial cooperation
FES	Friedrich-Ebert-Stiftung
FNS	Friedrich Naumann Stiftung
GBS	General budget support
GNI	Gross national income
HSS	Hans Seidel Stiftung
JAST	Joint assistance strategy
KAS	Konrad-Adenauer-Stiftung
LAAC	Local Authorities Accounts Committee
LCB	Local capacity-builders
LGA	Local government authorities
LGDG	Local Government Development Grant
LGRP	Local Government Reform Programme
LLGA	Lower Local Government Authorities
MDAs	Ministries, departments and agencies
MP	Member of parliament
NAO	National Audit Office
ODA	Official Development Assistance
PATA	Public Accountability Tanzania Initiative
PBA	Programme-based approach
PCCB	Prevention and Combating of Corruption Bureau
PET	Public Expenditure Tracking
PFM	Public financial management
PFM-RP	Public Financial Management Reform Programme
PMO-RALG	Prime Minister's Office- Regional Administration and Local Government
PRSP	Poverty Reduction Strategy Paper
RLS	Rosa Luxemburg Stiftung
TC	Technical cooperation
TRA	Tanzania Revenue Authority

## Executive summary

Tanzania has enjoyed uninterrupted political stability since its independence. From 1961 to 1992 the Chama Cha Mapinduzi (CCM) ruled the country in a one-party system and in particular, followed a socialist model until 1985. In 1995, the first multi-party elections took place, however, politics continue to be dominated by CCM, since all the Presidents and the Parliamentary majorities until now have originated from this party.

In 2008, the country was one of the fastest growing economies in sub-Saharan Africa, with an economic growth increasingly based on natural resources. However, despite this remarkable growth, the country has made only modest progress in reducing poverty. Domestic resource mobilisation has improved over the last few years but has yet to fill the public revenue gap, which is currently being filled by foreign aid. In fact, Tanzania is a 'donor darling' and has seen a massive increase in the overall scale of official development assistance (ODA) in recent years. Total aid inflows reached an unprecedented level of over USD 2 billion in 2008.

Tanzania's high aid dependency means that there is a significant donor demand for accountability. This external (or 'mutual') accountability to donors seems to be much stronger than domestic accountability with donors perceiving having to fill the gap left by a weak civil society and Parliament, with the inevitable risk to turn demand for domestic accountability into a donor-driven agenda.

Even if domestic accountability systems in Tanzania are weak, they are certainly evolving. Increased public interest in politics, stronger media coverage, an increasingly active and diverse gamut of civil-society organisations and positive developments in Parliament and at the country's National Audit Office (NAO) are quoted as helping to strengthen the demand and supply side of domestic accountability in recent years.

With regards to horizontal accountability, there has been some progress with the improved performance of parliamentary committees, such as the Public Account Committee and the Local Authorities Account Committee. Nevertheless, major challenges remain. In particular the weak and inactive judiciary is an obstacle to effective checks and balances and the continuing dominance of the executive leaves little room for political debate. One additional concern is the failure to prosecute cases of corruption and the impunity of offenders, as well as the weak follow-up of audit findings.

The media seem to be the most important drivers of vertical accountability. Civil-society organisations are also growing in strength and there have been some very good practices of holding the government to account. Despite these positive developments, Tanzania remains a highly centralised and hierarchically structured country, where actors of vertical accountability have yet to become a counterweight to the dominant executive. Informal aspects of governance are absolutely crucial in the country, mainly taking the form of power relations and patronage systems, closing the circle of the omnipresent influence of the CCM.

Decentralisation, the budget process and budget support, and the Public Finance Management reform are the key-processes for the emergence of domestic accountability in Tanzania. However, historical centralisation, legacy of the socialist past and the strong control of the executive on public finances are the major challenges for the strengthening of these processes.

Germany provides basket funding in the health, water and decentralisation sector as well as general budget support (GBS) to the Tanzanian Government. As an accompanying measure to GBS, Germany also contributes to the Public Finance Management reform basket. With regards to strengthening domestic accountability, Germany's support to decentralisation and local government reform is particularly worth mentioning, since it focuses on both the supply and demand side of accountability. This programme sees the participation of all five German implementing organisations: KfW, GTZ, DED, InWent and CIM,

operating on a relatively complementary basis. In addition, four German political foundations perform activities that are designed to support domestic accountability through the support to democracy, governance, transparency, promotion of political debate and capacity building of Parliamentarians on the budget process. There is evidence of the importance of the complementarity of activities of these foundations to the aid delivery provided by other German agencies. In fact, the multi-level approach seems to be one of the biggest strengths of German development cooperation.

However, there is room for improvement. Germany is not a member of the development partners' group on domestic accountability, the most important forum at national level for dialogue on domestic accountability among donors and therefore does not participate in this formalised exchange of experiences and efforts to harmonise cooperation in this area. In comparison to other donor approaches to strengthening domestic accountability, Germany does not yet follow a systematic approach which significantly limits the visibility of its support. Moreover, information sharing between donors is proving to be particularly challenging and support to domestic accountability is insufficiently mapped and not yet systematically evaluated.



## Introduction

The need to strengthen domestic accountability systems in partner countries is increasingly recognised by donors, not least because the Aid Effectiveness agenda has made provisions for donors to use partner country's own institutions and systems and to more and more rely on national public financial management, accounting, procurement and auditing. Especially the proliferation of budget support and the ongoing debates on the risks and potentials of this aid modality have drawn the donor's attention to questions of how to strengthen recipient country's public financial management in general and domestic accountability in particular.

Tanzania is a case in point. It is one of the largest recipients of budget support in Africa and highly dependent on foreign aid. Since the late 1990s, budget support to Tanzania has steadily increased and reached USD 750 million in 2009/10, i.e. 36% of all Official Development Assistance provided to the country. Domestic accountability systems, both in terms of the inner system of checks and balances between state institutions and informal mechanisms that are used by citizens and non-state actors to hold state institutions to account, remain weak. Although Tanzania is formally a multi-party parliamentary democracy with well-defined checks and balances, the ruling Chama Cha Mapinduzi (CCM) completely dominates the political system, leading de facto to a one-party rule.

The national elections of October 2010, may, however, result in loss of power by the ruling party and a strengthening of the leading opposition party Chama Cha Demokrasia na Maendeleo (CHADEMA). Nevertheless, the CCM will continue to have a comfortable majority in Parliament. Moreover, the judiciary is very weak, corruption remains an unresolved challenge and key oversight institutions lack the capacity to effectively assume their roles. Tanzania thus remains a highly centralised and hierarchically structured country, where actors of domestic accountability have yet to become a counterweight to the dominant executive.

This lack of domestic accountability on the one side and the significant aid dependency of Tanzania on the other have led to a situation in which external accountability to donors seems to be much stronger and influential than accountability to domestic actors. Yet, the slow implementation of reforms, the unresolved challenge of decentralisation and effective public service delivery has made many donors realise that the effectiveness of their aid will ultimately depend on national demand for these governance challenges to be resolved.

This case study summarises the findings of research on German support to domestic accountability in Tanzania. Drawing on a literature review and telephone interviews, the study takes a closer look at perceptions on domestic accountability, German contributions to strengthening domestic accountability and the extent to which this support is complementary to other donor agencies' support, notably the Swedish and Finnish Embassy and the Netherlands Development Organisation.

The study is structured as follows:

**Chapter 1** briefly summarises the methodological approach pointing to elements of the analytical framework that has been developed for the broader stock-taking exercise.

**Chapter 2** analyses the larger political context and aid environment in Tanzania.

**Chapter 3** takes a closer look at (potential) drivers of accountability and the relations between them. The chapter also identifies a number of policy processes and debates that were considered particularly important or relevant for the rising of domestic accountability in Tanzania.

**Chapter 4** maps and analyses the German support for strengthening domestic accountability, focusing on a selected number of policy processes and issues. The chapter also looks at the complementarities and synergies between different lines of interventions and instruments of German aid.

**Chapter 5** then places German support in the context of wider donor efforts to strengthen domestic accountability systems exploring complementarities and scope for strategic alliances and a greater harmonisation of approaches.

**Chapter 6** summarises key findings and conclusions.

## 1. Methodology

The research for this case study followed the analytical framework and methodological approach that was developed for the larger stock-taking exercise on German support to domestic accountability (Loquai et al. 2010).

This framework acknowledges that domestic accountability is a somewhat elusive concept. For the purposes of analysis, it distinguishes the following two dimensions or lines of accountability:

- **Horizontal or intra-state accountability**, which refers to the inner system of checks and balances between state institutions and the capacities of these institutions to assume oversight, control or audit functions that render the actions of the state more accountable and transparent.
- **Vertical accountability**, which refers to the answerability of the state to its citizens as well as mechanisms that are used by citizens and non-state actors to hold institutions of the state accountable.

In line with recent research findings, the analytical framework for this study departs from the assumption that domestic accountability usually emerges through the interaction of a variety of state and non-state actors who draw on specific principles, incentives and agreements incorporated in legal frameworks and administrative procedures or traditions. Accordingly, the case study analyses not only how different actors of German development cooperation aim to support potential drivers of domestic accountability, such as Parliament, national audit institutions, non-state actors or media, but also how they help to develop political involvement and build institutional mechanisms that allow these actors to engage in political debates and cooperate. The focus of the study lies rather on support for “domestic accountability systems”, including appropriate legal frameworks, procedures and institutional mechanisms, than on individual institutions.

The following actors are considered potential **drivers of domestic accountability**, in the sense that they are important pillars of the state’s system of checks and balances or play an important role in ensuring that the government and the administration are answerable to the citizens in a democracy: Parliament the judiciary, supreme audit institution, civil society organisations, political parties, ombudsmen, media, local governments and their associations (in a decentralised political system). Given that in many developing countries, traditional authorities are important both socially and politically, the study also looks at their role as drivers of domestic accountability and more generally at the influence of informal aspects of governance.

Recent research corroborates that domestic accountability is mainly a result of the political engagement and interaction of domestic actors (DAC 2010; Eberlei 2001; Morazán and Koch 2010). However, external actors, such as donors or other global actors, international regional organisations, international watchdog or advocacy organisations, multinationals or international agreements can impact (positively or negatively) on domestic accountability. Consequently, the specific role of these external influences is also considered in the analysis.

More detailed information on the assumptions and analytical orientations that have guided the research for this case study can be found in the inception report for the stock-taking exercise.

The research was guided by a detailed list of research questions that are presented in the inception note. Roughly speaking, they revolved around the following overarching research questions:

- To what extent has the objective of promoting or strengthening domestic accountability systems been integrated into the strategy and programme documents of German-Tanzanian development cooperation?
- To what extent and how do German development organisations, i.e. the bilateral agencies, German NGOs and the political foundations as well as the Embassy support domestic accountability in the country?
- How complementary are the approaches and instruments of different actors of German development cooperation and how could they be combined to achieve greater synergies?
- What kind of support do other donors/their agencies provide in support of domestic accountability in the country and how can complementarities and synergies with German actors and their partners be enhanced with a view to greater harmonization and aid effectiveness?
- What obstacles and challenges have been encountered by actors of German cooperation (and the wider donor community) in their efforts to strengthen domestic accountability systems and what lessons have been learned?

In line with the general methodology, this study also presents two practice cases that were considered particularly illustrative of the way in which German development cooperation aims to strengthen domestic accountability systems in Tanzania.

Methodologically, the research for this study draws on four components:

- a review of literature;
- a review of strategy and programme documents of German development cooperation;
- a series of 13 semi-structured telephone interviews;
- additional information and comments the authors received when the draft of the case study was circulated among key stakeholders of German development cooperation in Tanzania.

In line with the methodology outlined in the inception note, the interviews mainly focused on representatives of different German development organizations, BMZ and the German Embassy. A full list of interlocutors consulted for this study features in Annex A. With a view toward exploring room for synergies and complementarities between the efforts of German development cooperation, and those of other donors, the author also interviewed representatives of three other donors (the Embassy of Sweden, the Embassy of Finland, and Netherlands Development Organisation). In addition, representatives of two Tanzanian civil society organisations were interviewed to take due account of local perspectives.

## 2. Political context and aid environment

Tanzania is one of the politically most stable countries in Africa. Since gaining independence in 1961, it has enjoyed virtually uninterrupted political stability. From 1961 to 1992 it was ruled by one party, the Chama Cha Mapinduzi (CCM, Party of the Revolution). From 1961 to 1985, President Julius Nyerere ruled Tanzania as a socialist country, with the clear aim of ending its dependence on outside (i.e. Western) interests. In 1985, President Ali Hasan Mwinyi came to power and embarked on a process of economic liberalisation, renewing ties with multilateral institutions such as the World Bank and the IMF.

In 1992, Tanzania formally adopted a multi-party system, while the first multi-party elections took place in 1995. Politics, however, continue to be dominated by the ruling CCM<sup>1</sup>. The CCM has consistently won both presidential and parliamentary elections with comfortable majorities during the post-independence period. All Nyerere's presidential successors have belonged to the CCM. However, the most recent elections of 31<sup>st</sup> October 2010 indicate a potential loss of power by the CCM. The fact that the incumbent President Kikwete only secured 61% of the vote, compared to 80% in 2005, can be regarded as a major success of the opposition parties. Especially the leading opposition party Chama Cha Demokrasia na Maendeleo (CHADEMA) made some sizeable election gains and won 17 additional seats in parliament while the CCM lost 26 seats. Nevertheless, the CCM will continue to have a comfortable majority in parliament (KAS, 2010). Tanzania should therefore be considered as an emerging presidential democracy with a strong executive and a fragmented opposition which is gradually becoming stronger (JAST, 2006, p.1; Tsekpo and Hudson, 2009, pp.6-7).

Economic growth has been steady, with an average growth rate of 4% in the mid- to late-1990s and an average of 7% in 2001-2008. In 2008, Tanzania was one of the fastest growing economies in sub-Saharan Africa. In 2009, however, real economic growth declined to 5.5% due to the global economic crisis. One of the most important engines of growth is gold, gem and diamond production. Tanzania is now one of the four biggest gold producers in Africa. This indicates that the Tanzanian economy's dependence on natural resources is on the rise (African Economic Outlook, 2010, p.214; JAST, 2006, p.2; KfW, 2008, pp.1-3).

Despite the remarkable economic growth and the government's efforts to reduce poverty, Tanzania has made only modest progress in reducing poverty. The Human Development Report 2010 ranks Tanzania 148th out of 169 countries, with a per capita income of USD 500 according to the World Bank<sup>2</sup>. The latest survey shows that absolute poverty declined by just 2.4% from 2001-2007, from 35.7% to 33.3% (UNDP, 2010).

Moreover, even though domestic resource mobilisation has improved,<sup>3</sup> it has yet to fill the public revenue gap, which is currently being filled by foreign aid. Tanzania is a 'donor darling' and has seen a massive increase in the overall scale of official development assistance (ODA) in recent years. Total aid inflows reached an unprecedented level of over USD 2 billion in 2008. This has serious implications for aid dependency: in 2008, ODA amounted to 11.3% of gross national income, making Tanzania one of the most

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<sup>1</sup> The political situation in Zanzibar differs to a great extent from Tanzania. Since 2010, Zanzibar is governed by a coalition government comprised of CCM and the former opposition party CUF.

<sup>2</sup> <http://data.worldbank.org/country/tanzania>

<sup>3</sup> A 2005 ODI study found that 'in real terms, domestic revenues increased 89% in the decade between 1993/4 and 2003/4, while over the same period donor inflows increased by 70%. That is, the increase in domestic revenue has outperformed that of aid' (Lawson et al., 2005, p.4).

aid-dependent countries in Africa<sup>4</sup> (KfW, 2008, p.2; African Economic Outlook, 2010, p.255; World Bank, 2008).

Three aid modalities are used to provide ODA to Tanzania: general budget support (GBS), basket funding and project assistance. Tanzania has received GBS, in its present form as Poverty Reduction Budget Support, since 2001-02. Until 2010, both the amount of GBS as well as the number of donors providing GBS has constantly risen. In the 2009-2010 budget year, 14 donors provided USD 750 million in GBS, corresponding to 36% of all ODA or 12% of the national budget. The largest GBS contributors are the World Bank and the UK. Germany granted €10 million in GBS in 2009-10, making it the second smallest donor. The latest information on the 2010-11 budget year, however, suggests that there has been a sharp reduction in GBS, which now stands at approximately USD 534 million. In addition, donors such as Switzerland and the Netherlands have suspended their GBS operations in Tanzania, mostly due to domestic political constellations.

The latest data available for 2008 indicate that USD 745 million has been spent on other programme-based approaches (PBAs). Thus, 66.1% of all ODA and nearly all financial assistance have come in the form of PBAs (BMZ, 2010, p.1; OECD, 2008, p.87).

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<sup>4</sup>The Joint Assistance Strategy states that 'Tanzania's high aid dependency makes it vulnerable to fluctuations in aid flows, and puts a significant burden on Tanzania's budget, requiring it to remain flexible enough to accommodate changes in the resource envelope without creating macro-economic distortions, and necessitating the enhancement of aid predictability and domestic revenue' (JAST, 2006, p.2).

### 3. Perceptions of domestic accountability in Tanzania

Tanzania is formally a multi-party parliamentary democracy with well-defined checks and balances. In practice, however, the ruling CCM completely dominates the political system, so that the country is governed *de facto* by one-party rule. In addition, the old socialist regime has left a firm stamp on Tanzanian society, one of its legacies being a consensual political culture.

Both these factors limit the emergence of domestic accountability. The Joint Assistance Strategy (JAST) notes that 'accountability along the hierarchy of the public service, to Parliament and to the public is weak' (p.17) and that 'the state is not yet seen to be responsive to its citizens' (JAST, 2006, p.18). The ruling party dominates political debates and leaders are rarely called to account.

On the other hand, the interviews we conducted suggest that, although weak, accountability in Tanzania is nonetheless evolving. Increased public interest in politics, stronger media coverage, an increasingly active and diverse gamut of civil-society organisations and positive developments in parliament and at the country's National Audit Office are quoted as helping to strengthen the demand for and supply of domestic accountability in recent years.

Major challenges remain, nevertheless. The Corruption Perception Index 2010 ranks Tanzania as 116th out of 178 countries, down from its no. 102 ranking in 2008. In 2008, two major corruption scandals, one affecting the central bank and the other in the energy sector, involving a US company called Richmond, shook the country and led to heightened media and public interest in the need to fight corruption. Two high-ranking decision-makers were forced to step down, while further legal action is still pending. In fact, the former Prime Minister, who was initially forced to step down, was again standing as a parliamentary candidate in the 2010 elections, and has been re-elected.

#### 3.1. Dimensions and drivers of domestic accountability in Tanzania

##### 3.1.1. Horizontal accountability

Tanzania's political system is characterised by a strong executive and a weak legislature and judiciary. This hampers the system of checks and balances. A former Member of the Public Accounts Committee (PAC) described the situation as follows: 'In Tanzania, you have separation of powers when it seems to serve the government's powers and only then' (cited from Wang and Rakner, 2007, p.78).

The extent to which parliament holds the government to account has to be viewed against the political backdrop. The Tanzanian parliament is heavily dominated by the ruling party, which held 84% of all parliamentary seats in 2005-2010. Even the Speaker of parliament, a member of the ruling CCM party, argued that: 'we have [...] to support independence for parliament. The biggest obstacle to change is party loyalty' (Sitta et al., 2008, p.38). The composition of parliament, strong party loyalty and a weak opposition all severely limit parliamentary independence as well as the effectiveness of parliamentary oversight. Moreover, parliament has been very inactive in terms of legislation. Furthermore, parliamentary budget oversight and its involvement in the budget process are weak. Parliamentarians lack the necessary skills and resources and the budget is usually approved without any amendments (Tsekpo and Hudson, 2009, p.10). It is, however, not just political factors, but also the lack of capacity and support structures that constrain the effectiveness of the national legislature. For instance, MPs lack the necessary expertise to analyse the national budget and cannot draw on the expertise of a Parliamentary Budget Office or other

support structures. One of the main concerns is the fact that parliament rubber-stamps everything and hardly monitors the executive at all.

There have also been some positive developments, however. Parliament's independence has substantially increased following the establishment of the National Assembly Fund, separating parliament's budget from the Prime Minister's office (Sitta et al., 2008, p.32). Bills for promoting transparency and accountability have been tabled. In addition, increased TV and radio coverage of parliamentary matters and Prime Minister's question time (which is broadcast live on TV and radio) have sparked heightened public interest and demand for accountability (Tsekpo and Hudson, 2009, pp.9-10). Parliament has also played a crucial role in the disclosure of the above corruption scandals, resulting in the resignation of the Prime Minister and a number of senior ministers. Interviewees confirmed that some parliamentary committees, such as the Public Accounts Committee, are gradually becoming more active. In addition, parliament is becoming more interested in budget support and is asking for more and more information and greater involvement from the planning stage. In sum, despite its limitations and weaknesses, parliament is becoming a stronger driver for domestic accountability.

The supreme audit institution in Tanzania, the National Audit Office (NAO), is gradually improving its performance. In the last few years, there have been significant improvements in the quality and timeliness of audit reports. A new law has strengthened the independence of the Controller and Auditor General, who can now submit accounts directly to parliament. Previously, these were first checked by the Ministry of Finance.<sup>5</sup> The present Auditor General is highly regarded and enjoys a good reputation among donors. However, even if progress has been made, the quality of audit reports remains inadequate. Interviewees mentioned that donors had checked audit findings and found that a number of supposedly 'clean audits' were not as clean as presented. While the interaction between the NAO and parliament has improved, interviewees claimed that more progress was required, pointing to the fact that it was donors rather than parliamentarians who checked audit reports and that the latter largely lacked the professional background and skills required to scrutinise the Auditor General's reports. The follow-up of audit findings remains a major weakness, as is borne out by the Auditor General's statement to the effect that 'most times we end up with nice reports but no action' (Sitta et al., 2008 p.79). This same concern was repeatedly voiced in interviews.

The Prevention and Combating of Corruption Bureau (PCCB) set up in 2007 as part of an Anti-Corruption law has become a driver of domestic accountability. It has helped to identify cases of corruption in the public, parastatal and private sectors.

The weak and inactive judiciary is an obstacle to the effectiveness of both the NAO and the PCCB.<sup>6</sup> Even though initial steps are taken, most corruption cases are never properly investigated and prosecuted. In other words, the weak judiciary is a severe obstacle to the emergence of domestic accountability.

In summary, horizontal accountability in Tanzania remains weak; the system of checks and balances suffers from a dominant executive, leaving little room for political debate. There have been some positive

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<sup>5</sup>The Draft Pefa Report for 2009 notes that 'external audit reports including the consolidated financial statements are submitted to the legislature in a timely manner, within nine months of the end of each fiscal year. The quality and timeliness of these reports has significantly improved over the last three years. A new Public Audit Act that was gazetted in September 2008 has helped strengthen the independence and powers of the Auditor General. Under the new Act, the CAG now has full freedom in terms of the scope and type of audits' (PEFA, 2009, p.3).

<sup>6</sup>The legal system in Tanzania is based on the British model, with modifications to include the law of custom and Islamic and Hindu law in civil cases. The court system consists of primary courts, districts courts, the High Court and the Court of Appeal (EC, 2009, p.11).



developments, however, both at the NAO and in parliament, particularly the improved performance of parliamentary committees such as the PAC and the LAAC. One of the biggest concerns remains the failure to prosecute cases of corruption and the impunity of offenders, as well as the weak follow-up of audit findings. In addition to the political factors, most interviewees identified the lack of capacity among key institutions such as parliament and the NAO as the biggest constraint in strengthening of horizontal accountability.

### **3.1.2. Vertical accountability**

Even though there is still a long way to go, actors of vertical accountability, especially the media and civil-society organisations, are gathering strength and becoming increasingly vocal in their attempts to hold government to account.

The media are one of the strongest drivers of domestic accountability. Newspapers, TV and radio are growing increasingly active in reporting on cases of corruption. They play an important role in the social dynamics of demanding accountability from the government. The media are also becoming more interested in budget processes and are providing greater coverage of budget-related discussions. This has created opportunities for the general public to find out how their government is performing and what commitments the government has made to donors. There remain, however, deficiencies in terms of the quality of reporting and investigative journalism.<sup>7</sup> There is huge room for improvement in terms of access to information. A Right to Information Bill has yet to be passed by parliament, which means that journalists often have to rely on personal relations for getting their information (Gerster, 2009, p.3). While some interviewees stressed that Tanzania's political will for independent media has definitely increased under the presidency of Kikwete, others expressed concerns about the suspension of critical newspapers and the outdated media legislation. The same concerns were voiced by the Developing Partners Governance Group, who suggested that some donors were even withholding parts of their performance-based tranches of budget support.

In regional terms, civil society in Tanzania is weak. This is a legacy of the country's socialist past. Presently, only a few civil-society organisations have the capacity and the expertise to oversee government actions and actively engage politically in budget or PRSP processes. However, according to interviewees, civil society in Tanzania is growing stronger and becoming more active, particularly in urban areas. There are also indications that parliament and CSOs are starting to collaborate more closely. This is seen as an important step towards more effective oversight (Tsekpo and Hudson, 2009, p.12). Nonetheless, overall capacity, especially in rural areas, remains weak and needs time to evolve.

Political consciousness and the culture of political participation in Tanzania are still marked by the country's socialist past. The consensus culture and low levels of education and civic education, especially in rural areas, greatly hamper political participation. Few citizens are aware of their political rights, although a number of interviewees thought that the public was becoming more interested in politics.

Informal aspects of governance are absolutely crucial in Tanzania. These mainly take the form of power relations and patronage systems, closing the circle of the omnipresent influence of the CCM. A number of interviewees mentioned that elected district officials often have less influence in decision-making than local elites, which in turn represent an extended arm of the central government. In addition, as key actors in decentralisation, regional and local councils have received plenty of support from donors. A number of

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<sup>7</sup> Gerster notes that 'in a survey, 98% of all consulted journalists have indicated a need for further education' (Gerster, 2009, p.4).

interviewees noted that regional and local councils tend to be actors of upward accountability, meaning that they are becoming increasingly accountable to government, while downward accountability to citizens is weak. With regard to traditional authorities, Tanzania is one of the few countries in the region where kinship and traditional authorities do not play an important role. The official legitimization of traditional authorities was abolished in the 1970s and their social and political impact remains trivial.<sup>8</sup>

In summary, vertical accountability is evolving and the media are the most important drivers of domestic accountability. Civil-society organisations are growing in strength. There have been some very good practices of holding the government to account. Despite these positive developments, Tanzania remains a highly centralised and hierarchically structured country, where actors of vertical accountability have yet to become a counterweight to the dominant executive.

### 3.1.3. External actors

Tanzania's high aid dependency means that there is a high donor demand for accountability. In interviews, external accountability to donors was identified as being much stronger than domestic accountability, with some interviewees claiming that donors had to fill the gap left by a weak civil society and parliament. The demand for increased documentation is clearly donor-induced and it is generally donors who uncover cases of corruption or misuse of money. The disclosure of the recent major corruption scandal in the central bank, for instance, was the result of a donor investigation.

Most donors interviewed saw internal and external accountability as complementary. Even though donors are mostly the initiators, their demand for accountability has triggered an increased engagement among domestic actors and positive change. For instance, the Tanzanian authorities have adopted a number of donor-induced documentation requirements. In the case of the corruption scandals, donors identified problems by working in collaboration with independent auditors, but then the media and parliament took over and successfully demanded further investigations and the dismissal of the culprits.

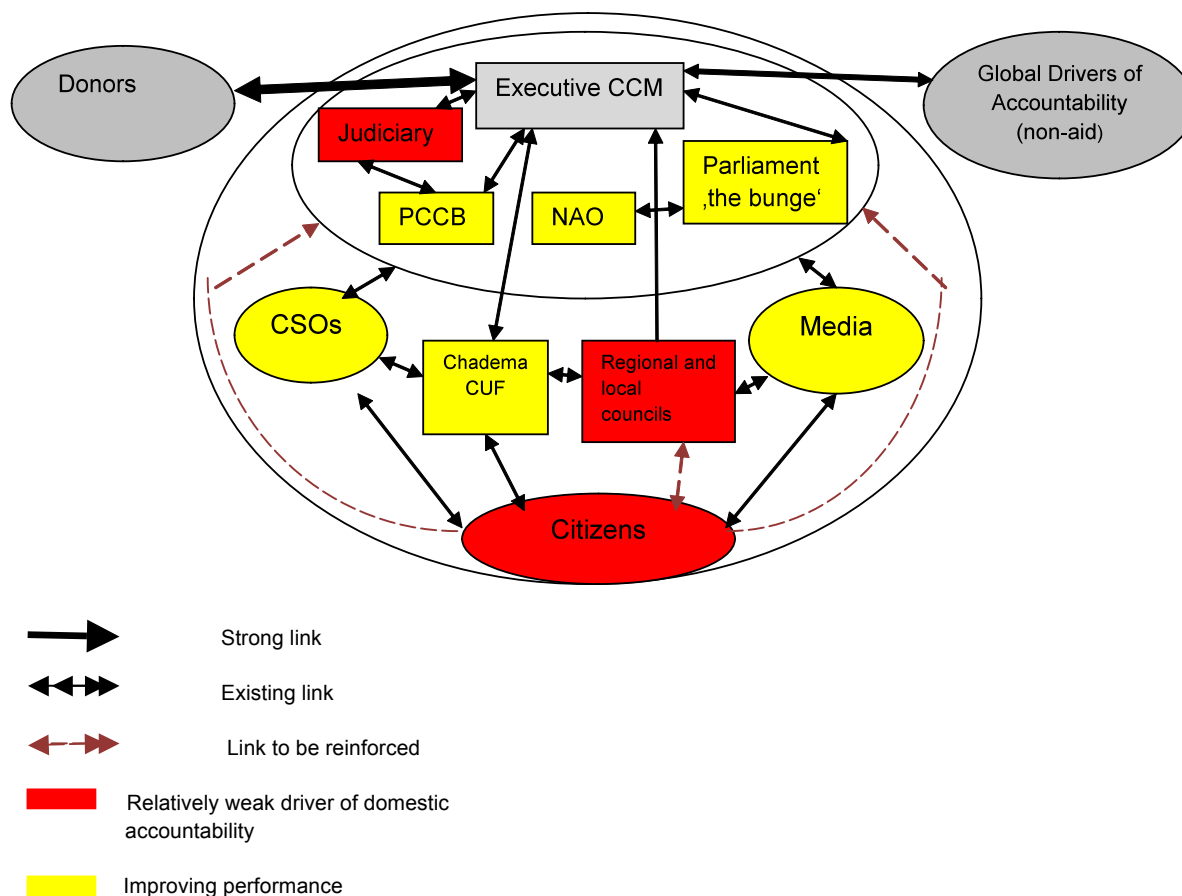
Some interviewees admitted there was a risk that the demand for domestic accountability would turn into a donor-driven agenda. They expressed concern that many donor-induced activities would end once that donors lost interest or eased off pressure. They argued that more attention should be given to national demand, national debates and the strengthening of bottom-up approaches.

Interviews with Tanzanian civil-society organisations confirmed both these views. Public expenditure tracking (PET) was cited as an example of an approach to promoting domestic accountability that was often not really owned by government officials, but implemented because of external support. Some MPs said that donors' demand for domestic accountability had led to what they called 'parallel accountability'. They argued that 'the mere presence of donors in Tanzania has in some way diluted the power of parliament' (Sitta et al., 2008, p.59). MPs also complained about donors' privileged access to information and asked for better information-sharing between donors and parliament. Nevertheless, the relationship between parliament and donors seems to be improving and GBS is perceived to have contributed to this (Sitta et al., 2008, p.59).

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<sup>8</sup> This can also be seen in the Afrobarometer 2009, where only 4% referred to traditional leaders as being responsible for solving local disputes and only 1% felt that traditional leaders were primarily responsible for maintaining law and order.

### Domestic Accountability in Tanzania



#### 3.1.4. Key policy processes for the emergence of domestic accountability

The most important policy processes for strengthening domestic accountability in Tanzania are decentralisation, budget and budget support, and the PFM reform. Domestic accountability is also a key issue in public service delivery.

The policy process and civic engagement surrounding the National Strategy for Growth and the Reduction of Poverty, known as Mkukuta, is seen to have been very important as Mkukuta I has been adopted, while the process now underway to launch Mkukuta II has stirred up some controversy (see section 3.2.1). The third pillar of Mkukuta I, covering 2005-2010, refers to governance and accountability. The strategy gives high priority to the accountability of leaders and civil servants with a view to strengthening the efficiency of public administration and services. The commitment in Mkukuta I to strengthen domestic accountability reflects donor and government acknowledgement of the need to address this issue and clearly illustrates the prominence of domestic accountability on the political agenda (Mkukuta, 2005, p.49-50).

The decentralisation process in Tanzania is based on the Policy Paper on Local Government Reform of 1998 and has been implemented since 2000 through the Local Government Reform Programme (LGRP). According to the policy paper, decentralisation seeks to change the relationship between central and local government and encompasses political, financial and administrative decentralisation. Within the framework

of the second phase of the LGRP (LGRP II, Decentralisation-by-Devolution, 2008-2013), additional political, administrative and fiscal responsibilities are to be shifted to local government so as to raise the quality of public services. LGRP II also aims to strengthen democratic processes by increasing public participation in local planning and decision-making and to strengthen the supply of and demand for accountability (CIM et al. 2010, pp.17-20). The socialist past and the tradition of centralised policy-making have, however, resulted in some pretty stiff resistance to devolution.

The executive still plays a dominant role in budget formulation and execution; parliament's control and oversight functions in the budget process are still weak. 'Formal mechanisms of internal restraint and external accountability remain weak. The roles of the NAO, parliamentary committees and parliament are critical checks and balances within the budgetary system that need further attention in the ongoing reform process' (Mmari 2005 et al., p.6). Key challenges to the accountability and the transparency of the budget process include:

- the improved capacity of MDAs and LGAs for budget performance, monitoring, accountability and transparency;
- strengthening the functional capacity of external audit services;
- the need to improve the capacity of parliamentary accounts committees such as the PAC, the LAAC and the Parastatal Accounts Committee;
- the need to improve communication between accountability institutions and citizens (EC, 2010, pp.45-49).

## 4. German support for domestic accountability

German development cooperation in Tanzania is aligned the policy priorities of the Poverty Reduction Strategy, known as Mkukuta I, and the Joint Assistance Strategy (JAST)<sup>9</sup> adopted by the donor community and the government in 2006. German bilateral commitments, extended for a new three-year period in 2009, amount to €155 million (consisting of €128m in FC and €27m in TC) and are concentrated on three focal sectors:

1. water sector reform;
2. health sector reform, including HIV/AIDS prevention;
3. decentralisation and local government reform.

In the water sector, German development cooperation focuses on infrastructure, support for sector reform, institutional and capacity development, support for commercial water providers and improved donor coordination.

In the health sector, the focus lies on the financial transfer system for the rehabilitation of district health services and hospitals, improved collaboration between public and private sectors, the development of decentralised models for AIDS control and reproductive health, the development of sustainable financing and cost-sharing instruments and the improved development and management of health sector staff (BMZ, 2010, pp.2-4). A detailed analysis of German contributions to decentralisation is given in Chapter 3.2.

Germany provides basket funding in all three focal sectors. It also granted €10 million in GBS to Tanzania in 2009/2010 and contributed to the PFM-RP as an accompanying measure (BMZ, 2010, p.2). All bilateral development agencies are present in the country. In addition, five political foundations are active in Tanzania. These are the Friedrich-Ebert Stiftung, the Konrad-Adenauer Stiftung, the Friedrich Naumann Stiftung, and the Hans Seidel Stiftung. The Rosa Luxemburg Stiftung funds activities in Tanzania but is not present through a local or regional office.

### 4.1. Domestic accountability as a theme in strategy and programme documents

The JAST strategy was formulated as a result of the Paris Declaration and is intended to create a single strategic framework for all external assistance, thereby aligning it to national policy priorities. Germany's contribution to the JAST is described in a BMZ chapeau paper, which replaces the bilateral country strategy. In addition to this paper, BMZ has also formulated strategy papers for the focal sectors of German cooperation.

The need to strengthen domestic accountability in Tanzania is acknowledged by the government and development partners alike and is addressed in Mkukuta I and in the JAST (Cluster 3 targets 'Governance and Accountability'). Part 2 of the JAST, the joint country analysis, includes a thorough analysis of domestic accountability and key actors of domestic accountability, such as parliament, civil-society organisations and the media and related donor support.<sup>10</sup> Supreme audit institutions and other informal aspects of

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<sup>9</sup> The JAST stands for a 'joint donor effort to harmonise different bilateral strategies' in order to increase the effectiveness of aid and is regarded as a **role model for the Paris Declaration**.

<sup>10</sup> With regard to civil society, for instance, the JAST points out that 'development partners generally do not have a coherent strategy and correspondent funding policies for CSOs, yet the development of these is acutely needed in a context of harmonisation and increased budget support' (JAST, 2006, p. 26).

governance are not covered, however. Moreover, the Joint Response Strategy (Part 3) points out that donors will support drivers of accountability, i.e. 'civil-society organisations and oversight and watchdog institutions such as Parliament and the National Audit Office to strengthen the feedback system and ensure representative, inclusive and accountable institutions operating at all levels' (JAST, 2006, p.41). The JAST also states that donors aim to facilitate and strengthen domestic accountability by being transparent in the provision and implementation of their assistance, by increasing alignment and by engaging in an open dialogue with government and domestic stakeholders (JAST, 2006, p.6).

The BMZ Chapeau Paper 2009 briefly assesses the situation with regard to domestic accountability. The assessment is fairly positive, not identifying any major weaknesses or areas in which domestic accountability should be strengthened. Budget support is seen as a means to strengthen ownership and domestic accountability. Special emphasis is placed on support for an effective PFM. The BMZ paper entitled 'Status of budget support for Tanzania' refers to the annual review of budget support as a mechanism for improving transparency and strengthening accountability, since it creates an opportunity to discuss political and cross-sectoral issues with the government of Tanzania in the presence of civil society, media and representatives of parliament. The Chapeau paper also states that budget support in Tanzania aims to strengthen independent control institutions such as the NAO, parliament and anti-corruption agencies. Nonetheless, German contributions to budget support will remain moderate compared with German engagement in focal sectors. In addition, the Chapeau paper highlights the relevance of activities in 'Decentralisation and Local Government' in promoting transparency, participation, accountability and the fight against corruption. The paper also makes clear that policy dialogue will be used to encourage the prosecution of corruption, transparency and accountability in dealing with public resources and open discussions with donors, civil society and the public.

The 2008 socio-economic analysis published by the KfW focuses rather narrowly on the incidence of corruption rather than on domestic accountability.

The focal sector strategy paper on decentralisation and local governance outlines three pillars of German development cooperation:

1. a legal framework for decentralisation;
2. local authority finances;
3. good local governance.

The objective of strengthening domestic accountability is explicitly included in pillars (ii) and (iii).<sup>11</sup> In addition, the paper makes clear that the target group of German contributions are the citizens in the communities, who are to be empowered to participate more in local planning and decision-making and to demand accountability from elected representatives. Reference is made to a number of factors that stand in the way of greater accountability such as a lack of public access to information, weak capacities of local governments and non-state actors, weak PFM and public procurement systems. The paper also states that German contributions aim to strengthen the demand side of accountability by supporting non-state actors and the political participation of the public, while referring to Public Expenditure Tracking and downward accountability. The joint programme proposal of German implementing organisations contains an even more detailed problem analysis and identifies the strengthening of non-state actors, especially organised

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<sup>11</sup> The object of the first component, local finances, is to make LGAs 'fiscally empowered and more accountable'. The third component, Good local Governance, states that 'citizens and their interest groups increasingly demand accountability and participate more in local planning processes, while LGAs have increased capacity to effectively deliver required public services' (BMZ, 2009, p.11).

civil society at a regional and local level, as a priority for German development cooperation. The document also refers to the need to improve the oversight function of elected representative bodies (CIM et al., 2009).

The focal sector strategy papers for the health and water sectors do not directly address the issue of domestic accountability, either in the problem analysis or in the description of the German approach.

In sum, the theme of 'strengthening domestic accountability' is being addressed in German strategy papers. There is, however, no clear vision of how to strengthen domestic accountability across focal sectors, no overarching strategy and no in-depth analyses of major weaknesses apart from the LGRP documents.

## 4.2. Support for domestic accountability systems around policy processes and issues

Overall, the theme of 'strengthening domestic accountability' is anchored in all areas of German development cooperation in Tanzania, albeit to varying degrees. The most relevant sectors in this respect are Decentralisation and Local Government Reform, the Public Financial Management Reform Programme and the provision of GBS.

### 4.2.1. Poverty reduction strategies and overarching development policies

German development cooperation does not currently provide direct support to actors involved in domestic accountability in relation to the PRSP policy process. The recent adoption of Mkukuta II has stirred quite some controversy. While the German Embassy strongly advocated transparent and democratic procedures to make sure that the new Mkukuta is passed by Parliament and that sector ministries and the cabinet are aware of its contents, the Mkukuta II has been adopted without the involvement of Parliament or other ministries.

### 4.2.2. Policy processes in focal sectors of German development cooperation

Strengthening domestic accountability around policy processes in the focal sector Decentralisation and Local Government is a priority for German development cooperation. Decentralization and local government reform includes components of both financial cooperation (FC) and technical cooperation (TC), with both being provided in the form of basket funding. The Programme also includes all five German implementing organisations: KfW, GTZ, DED, InWent and CIM. Germany is one of the largest donors in relation to decentralisation and has allocated Euro 20 million in the form of FC for 2009-2012. Moreover, Germany has been co-chairing the sector group together with the Netherlands until June 2011. The programme components on fiscal decentralization and good local governance are highly relevant to domestic accountability. Support for fiscal decentralisation and for local finance is designed to raise local government revenues. Presently, 93% of municipal budgets are financed by transfers from central government. This, in turn, severely limits incentives for accountability to the local population. Another objective is to improve the transparency and quality of budget planning and execution of public services. Activities in the field of good local governance focus on the demand side of accountability and the participation of citizens in local planning processes, as well as the increased capacity of local government authorities to effectively deliver the necessary public services.

The programme supports drivers of domestic accountability at different levels:

1. *At a national level*, the Prime Minister's Office- Regional Administration and Local Government receives assistance. This specifically affects the Governance and Local Finances Group and the Legal Department. In addition, the Tanzania Revenue Authority and the national local government association receive capacity development support.
2. *At a sub-national level*, different types of local government are targeted alongside civil-society organisations and the public.

This multi-level approach seeks to strengthen both the supply of and the demand for accountability. Without identifying it as such, the programme targets actors of horizontal and vertical accountability.

The various bilateral agencies operate on a relatively complementary basis: KfW funds the Local Government Development Grant basket and provides expertise to a number of committees (i.e. the LGDG Technical Committee, the Common Basket Fund Steering Committee and the Fiscal Decentralisation Task Force). The basket fund supports national initiatives to reform local government, develop national transfer systems and strengthen the performance of local government and administration structures. As German development cooperation (German Embassy, KfW and the priority area coordinators) participate in policy dialogue on GBS, they can raise issues related to decentralisation in this dialogue and thus ensure that they receive attention.

InWent is helping PMO-RALG to set up a Quality Management system and is involved in a Senior Management Coaching Programme to strengthen the capacity and effectiveness of the PMO-RALG and selected regional and local government institutions.

GTZ and DED both provide capacity development support and advice to all pillars of the programme. In terms of strengthening domestic accountability, GTZ operates at two levels, i.e. local government on the one hand, and civil-society organisations and citizens on the other. Its aim is to strengthen both supply and demand sides of accountability in two regions, i.e. Tanga and Mtawara. At local government level, two GTZ activities are particularly important for strengthening domestic accountability:

1. First, GTZ supports the disclosure of local budgets to increase transparency and public access to information. This implies that local authorities inform the public about the budget and more specifically about the amount of revenues and their application for municipal services. The media used for this purpose are newsletters, notice boards, local radio stations and public hearings.
2. Another important activity is the provision of support for local participative planning processes aimed at raising the level of participation of local citizens and elected bodies in local budget planning and spending.

GTZ is also helping partner communities to become more accountable to their constituencies. This it does, for example, by setting up a management information system, by using on-the-job training and better communication tools and methods (e.g. Planning and Reporting and the Local Government Monitoring Database).

GTZ's activities are closely linked with those of DED. At a local level, DED helps local governments to improve their financial management capacity so as to boost local revenues in a transparent and accessible way. This means improving communication between local taxpayers and local government authorities and strengthening accountability on resources. The DED also supports local planning processes. The aim is to implement participative district and village planning processes in at least three local government units by 2014. Moreover, DED supports civil-society organisations and their networks in their efforts to promote



local democracy and political participation. Support concentrates on voter education, communicating information on the principles of good governance and instruments and methods of participation in local decision-making and development processes. Both GTZ and DED help civil-society organisations to undertake Public Expenditure Tracking as a means of promoting active citizenship and public participation and as a way of gathering information on how public funds have actually been used. German development cooperation agencies have supported various CSOs working on domestic accountability, mostly in the field of decentralisation. Examples of these CSOs include the Civic Educations Teachers Association, TRACE, Leadership Forum, Agenda Participation 2000 and Hakikazi.

The Civic Education Teachers Association (CETA), for instance, has been supported by a DED consultant since 2004. CETA seeks to promote democracy by getting teachers to encourage people to participate in the democratic process. The main area of collaboration since 2007 has been Public Expenditure Tracking (PET) in relation to decentralisation. DED is currently focusing on two districts, Tanga and Mtwara. PETs are designed to increase budget transparency by tracking funds allocated to different sectors down to village level. The idea is that PETs should encourage the public to hold local government to account (see under 'Case of practice').

The Leadership Forum, an NGO that undertakes advocacy on social justice issues, is a member of the policy forum, a network of NGOs in the fields of governance and domestic accountability. After working with GTZ in various fora in the context of LGRP I, the Leadership Forum received assistance from GTZ for implementing PETs in several districts.

Both organisations have also received funding from other donors. They appreciate the fact that German development cooperation agencies provide not just funding, but also technical support and capacity development. The CETA in particular has formed close partnerships with German development cooperation agencies, whose support is perceived as being complementary. Within LGRP II, Germany is focusing on two regions, Tanga and Mtwara. CETA is now also working with USAid so that it can extend its activities to regions where Germany is not active.

Strengthening domestic accountability is not a major focus within the focal sector health. However, the Health Financing and Social (Health) Insurance component actively supports the Public Financial Management capacities of the Ministry of Health and Social Welfare as well as the Prime Minister's Office for Regional Administration and Local Government. In this respect, KfW focuses specifically on the appropriate use of basket funds and the improvement of internal and external controls and audits at the Ministry of Health and Social Welfare. German technical cooperation agencies are also supporting the improved application of funds at national and regional levels, and increased transparency and accountability in public health financial management at regional and district levels. Thus, the focus in the health sector is on the improvement of financial management capacities and on the supply side of accountability. Interviewees noted that German development cooperation agencies should place greater emphasis on the demand side of accountability in the health sector. In this light, interviewees claimed that an overarching strategy for all focal sectors of German development cooperation would be most useful.

The focal sector water has not been included in the analysis, since German support to strengthening domestic accountability is not a primary objective in this focal sector.

### 4.2.3. The budget process and Public Financial Management Reform

Since the 2009-10 fiscal year, Germany has also contributed to the PFM-RP, by supplying basket funding as an accompanying measure for budget support. Funding of the PFM-RP, however, is rather modest with € 0.8 million for the period 2009-2012. The PFM-RP emphasizes measures to increase transparency and strengthen external controls, and improve parliament's supervisory capability as well as communication between accountability institutions and citizens (EC, 2009, pp.45-49).

German development cooperation agencies do not support parliamentary committees, the NAO, the media or CSOs to engage in the national budget process. However, from 1998 to 2007, GTZ supported the Tanzania Revenue Authority (TRA) with the overall aim of improving the collection of income taxes in an efficient, effective and equitably way. Key to this was the improvement of TRA's organisational structure, raising the standard of services to taxpayers, and the implementation of a modern and user-friendly taxation system, among others through the development and introduction of a comprehensive software system. As a result, revenues collected increased from TZS 310.8 billion in 2003-4 to TZS 929 billion in 2005-06. According to GTZ, the support also helped to change attitudes and increase demand for accountability in return for tax payments by citizens (GTZ, 2008, p.1).

The German Embassy's role in improving domestic accountability is mainly targeted at the budget support process. The Head of Development Cooperation at the German Embassy takes part in policy dialogues and annual reviews, together with the KfW's PGF Manager and the priority area coordinators. One of the most important additional activities is checking the quality of audit reports. The Head of Development Cooperation also contributes to debates on how to improve the implementation of budget support. Among the possible means of achieving this are a slimmer Performance Assessment Framework focusing on key areas of intervention and the use of variable tranches.

There was a general consensus among the interviewees that budget support creates new opportunities to strengthen domestic accountability. Donors regularly invite parliamentarians and CSOs to the GBS annual review, which means that they receive more information on government revenues, spending and external funding. The interviewees also felt that budget support had opened up new opportunities for a serious political dialogue with the government on issues that needed to be addressed in order to promote domestic accountability more effectively in the context of sector operations or by supporting decentralisation. It was also commented in this context that budget support increases the influence of donors, enabling them to demand government action to address weaknesses in PFM that hamper the emergence of domestic accountability. The question of the lack of follow-up on audit findings, for instance, is one of the points that should be addressed by the next Performance Assessment Framework (PAF). It is important to note that the achievements concerning the implementation of the annual PAF and the promotion of the various core reforms have been rather limited. On the other hand, it has been argued that, unless Germany becomes a greater GBS contributor, it will remain difficult for German development cooperation to set priorities in this process.

Programme-based approaches (PBAs) have increased the documentation and reporting requirements of public authorities and revealed a need for further capacity development in this area. Parliament, the media and CSOs indirectly benefit from this kind of assistance, as they can make use of reports in their efforts to scrutinise and check on public authorities. The Chairman of the PAC acknowledged this when he stated that 'general budget support is a very different approach. This process enables an entirely different chain of accountability, which forms part of a more open process' (Sitta et al., 2008, p.59). Some CSOs have, however, expressed concern in interviews that GBS makes the government even stronger and more

influential. They argue that donors should step up their support for civil-society actors' abilities to oversee a strong executive and make sure that citizens' concerns are taken seriously.

#### **4.2.4. Institutional support for drivers of domestic accountability**

German bilateral cooperation agencies are not providing direct institutional support to the NAO, parliament or the media at the moment. However, the NAO has requested German support for auditing processes on the regional or local level. Sweden, currently the largest supporter of the NAO, is withdrawing its support in this area and representatives of German development cooperation regard the NAO as an institution with high potential. Moreover, among the potential drivers of domestic accountability that need to receive more attention in the future, support for and collaboration with the media have been identified, along with the strengthening of municipal councils.

#### **4.2.5. Other policy processes and issues**

Four German political foundations perform activities that are designed to support domestic accountability in Tanzania. These are the Friedrich-Ebert-Stiftung (FES), the Konrad-Adenauer-Stiftung (KAS), the Friedrich Naumann Stiftung (FNS) and the Rosa Luxemburg Stiftung (RSL).

Basically, all activities performed by the Friedrich-Ebert-Stiftung contain certain components for supporting the emergence of domestic accountability. FES mostly targets civil-society actors, and its work is based on four pillars:

1. socio-economic development;
2. democratisation;
3. labour and social relations;
4. the development of the legal system.

In relation to socio-economic development, the FES seeks to strengthen the voice of local populations so as to ensure that economic decisions are not taken by and for political and economic elites alone, and that decision-makers remain accountable to their citizens when entering into trade agreements. In the context of its support for democratisation, the FES seeks to promote political debate and foster the development of a critical political attitude among young people. Usually, the only way for young politicians to make a political career is to adopt the government's political views and serve its interests. The Young Leaders Training Programme has been very successful in this respect. A former participant, for instance, is now a leading member of an opposition party. In terms of labour and social relations, the FES is working with the regional association of trade unions to influence relations among Tanzanian trade unions, which are highly dominated by the system of one-party rule. Finally, the FES's work on the development of the legal system focuses on local systems and the enforcement of civic rights to strengthen citizens' rights vis-à-vis the state.

The activities of the Rosa Luxemburg Stiftung (RLS) are targeted mainly at improving transparency and raising the democratic participation of CSOs, particularly in globalisation processes. The RLS's activities are focused on two components, i.e. EPA negotiations and human development in rural areas. The first of these is particularly relevant to domestic accountability. The RLS supports CSOs to get improved access to information on the EPA negotiations and to strengthen their ability to assess the potential impact of EPAs. Key in this respect is the demand for political transparency and raising the capacity of civil-society actors to hold the government to account (RLS, 2010).

The main area of intervention of the Konrad-Adenauer-Stiftung in Tanzania is democracy and governance, with a clear focus on boosting the local demand for good governance and accountability. To reach local populations and empower them to actively engage in political discussion, the KAS works in close partnership with CSOs and associations working at the grassroots or based in villages. The KAS has helped the Civic Education Teachers Association (CETA), for instance, to develop secondary school curricula featuring a critical analysis of the political system and political debates. On the political side, the KAS works with the opposition party, CHADEMA, providing both technical support and leadership guidance.

The work of the Friedrich Naumann Stiftung is mainly targeted at supporting the opposition party, the Civic United Front (CUF).<sup>12</sup> Capacity-building of MPs is the starting point in this respect. In the budget process, for instance, the FNS supports MPs to critically examine the budget and prepare for parliamentary budget sessions. In addition, the FNS encourages the young people's and women's wings to question the government and prepares them for leadership roles.

In addition to the political foundations, Deutsche Welle has provided some capacity-building support to journalists and media organisations with a view to strengthening the transparency of election processes.

#### **4.2.6. Complementarities and synergies between actors and instruments of German development cooperation**

The interviewees said that the complementarity and coordination of German development cooperation in Tanzania were well-developed and of a high standard. All the focal sectors work with an integrated programme proposal combining and synchronising all German activities in the sector concerned. This multi-level approach is regarded as one of the biggest strengths of German development cooperation. This is particularly visible in the focal sector decentralisation. By working at both local and national level, the programme is designed to strengthen both the demand and the supply side of accountability. In addition, by simultaneously providing GBS and support for local government reform, German development cooperation is able to raise important decentralisation issues in the policy dialogue with the government, thus directly supporting the work of GTZ, DED and Inwent. Decentralisation is a cross-cutting issue and is closely connected to the other two focal sectors of German development cooperation, i.e. health and water. For instance, the introduction of a financial transfer system for health infrastructure in the LGDG, supported by the KfW, may be seen as creating an opportunity for big synergies. Interviewees also referred to the forthcoming merger of GTZ, DED and InWent, which will create more synergies and result in seamless development cooperation.

In addition to formal processes to guarantee complementarity, there are also the regular meetings organised by the German Embassy, where actors involved in German development cooperation (including the *Stiftungen* or foundations) can share experiences, discuss problems and identify areas for further interventions. The political foundations also meet regularly to keep each other informed about activities, identify common challenges and prevent overlaps. The KAS and DED have recently decided to increase synergies and to share experiences. As an entry point, both now support the CETA, with each organisation contributing its own individual strengths and focusing on different activities and approaches.

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<sup>12</sup> The reason why FNS and KAS both support opposition parties is that they share certain political values rather than because of a simple desire to support the opposition.

## 5. The role of German development cooperation in wider efforts to support domestic accountability

In line with the study methodology, interviews have been conducted with representatives of three donor agencies in order to assess how German development cooperation aims to contribute to the donor community's wider efforts to strengthen domestic accountability in Tanzania. In consultation with representatives of German development cooperation the following donors were selected: the Swedish and Finnish Embassies and the Netherlands Development Organisation (SNV). SNV was chosen since it is particularly active in promoting public accountability in Tanzania in the wake of its recently launched Public Accountability Initiative. The Swedish and Finnish Embassies have both adopted an integrated approach to strengthening domestic accountability.

In a first step, the main interventions undertaken by these donors in order to strengthen domestic accountability will be outlined. In a second step, the cooperation and complementarity of German development cooperation and these three donors will be analysed. Finally, the question will be raised how cooperation among donors working to support domestic accountability can be improved.

### 5.1. The Embassy of Sweden

Sweden's support for domestic accountability is very broad-based and comprehensive. Sweden supports virtually all actors who are considered to be important for the emergence of domestic accountability, i.e. the NAO, Parliament, CSOs and the media. This focus on a wide range of drivers of accountability translates into high funding. Of the USD 50 million in budget support provided by Sweden in 2009, USD 13-15 million was spent on activities classified as 'support for domestic accountability'. Swedish support for domestic accountability has increased significantly over the past few years. According to the Swedish Embassy, this reflects new challenges in the context of GBS and other PBAs. Our respondent emphasized that an effective system of checks and balances is needed in order for GBS to succeed. Swedish development cooperation is based on a holistic approach and understanding of domestic accountability, and supports actors involved in both horizontal and vertical accountability. Sweden is also an important actor in the Donor Partner group on domestic accountability.

For many years, Sweden has supported the NAO, by providing technical assistance and building a partnership with the Swedish NAO. Although regarded as particularly successful, this collaboration is to be phased out next year.<sup>13</sup> Sweden has provided indirect support to parliament through its co-funding of UNDP's Deepening Democracy Programme. This programme aims to strengthen parliament's oversight role. Other donors co-funding this programme are Denmark, Canada, Ireland, Sweden, the EU, the Netherlands, DFID and Norway. Sweden also assists the Association of European Parliamentarians with Africa (AWEPA), which runs capacity-building programmes aimed at strengthening parliamentary democracy in Africa and the attainment of the Millennium Development Goals.

Sweden's support for CSOs is designed to strengthen domestic accountability in many ways. According to Swedish Embassy's Guideline, all support to CSOs is intended to strengthen public demand for domestic accountability and participation (Embassy of Sweden, 2007, p.3). The Swedish Embassy attaches great

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<sup>13</sup> The support for Tanzania's NAO is considered as having been particularly successful. It will be phased out since Sweden has provided this support for a very long time and the Swedish Embassy believes that the time has now come for the NAO to stand on its own two feet.

value to the provision of support for CSOs in sectors such as education, health, energy, democratic governance, children's rights and gender. According to the governance expert at the Embassy, Sweden has backed innovative instruments and mechanisms that help citizens to hold government institutions to account in all these sectors (e.g. access to information, budget tracking and civic education). The Swedish Embassy is also planning to start supporting the Foundation for Civil Society, which would provide funding for smaller organizations at local level.

Finally, the Swedish Embassy also supports free, independent and pluralistic media. It funds the Tanzania Chapter of the Media Institute of Southern Africa (MISA) and the Media Council Tanzania. One of the leading independent research institutions investigating issues of domestic accountability in Tanzania, Research on Poverty Alleviation (REPOA), also receives funding from Sweden.

## 5.2. The Embassy of Finland

Finnish bilateral cooperation in Tanzania focuses on a number of sectors and themes such as forestry and environment, decentralisation and local government, energy, information and technology, as well as the Institute of Sustainable Development. A particularly high share of Finnish aid to Tanzania, viz. 40%, is provided as GBS. Strengthening domestic accountability is a priority of Finnish development cooperation. The policy dialogue on GBS is viewed as a key forum on which to raise issues regarding domestic accountability. Finland is also making cross-cutting efforts to strengthen domestic accountability systems. In the forestry sector, for instance, it has promoted participatory and transparent approaches to revenue collection; in the context of its local government reform programme, Finland has supported the implementation of PETs in various districts. Finland is also active in the fight against corruption, supporting an Anti-Corruption Tracker System. This system involves the creation of a database of presumed or confirmed cases of corruption in order to increase accountability and responsiveness in the fight against corruption.

## 5.3. Netherlands Development Organisation (SNV)

Supporting domestic accountability in partner countries is a matter of high priority for Dutch development cooperation. In the wake of the Accra Agenda for Action, the Dutch Ministry of Foreign Affairs has committed itself to strengthening domestic accountability in partner countries, particularly in those receiving GBS. This commitment is motivated by the high levels of budget support the Netherlands has provided in the past and concerns that funding provided in the form of GBS may not reach the local level and the poor. Moreover, experience has shown that a lack of accountability often prevents development aid from having an impact, especially with regard to public service delivery. In 2008, the Dutch Minister for Development Cooperation launched a pilot initiative known as the Public Accountability Initiative in nine partner countries. This initiative seeks to mainstream domestic accountability as a priority objective, strengthen dialogue with partners and harmonise the support provided by Dutch development organizations. In Tanzania, this initiative is known as the Public Accountability in Tanzania (PATA) Initiative. Launched in 2009, it provides a framework for partnership to strengthen domestic accountability at a local level. Accountability is not regarded as an end in itself, but rather as a means of delivering effective and pro-poor-oriented public services. The intended impact of the initiative is 'improved access to basic services, strengthened business environment and improved functionality of democratic and decentralized governance through enhanced accountability' (PATA, 2010, p.1). The GBS policy dialogue at macro level is used to identify areas of support.

According to the information provided during the interviews, SNV implements PATA in all sectors in which it is active, i.e.:

1. water, sanitation and hygiene;
2. primary education;
3. renewable energy (biogas);
4. agriculture (oil seeds);
5. livestock;
6. pro-poor tourism.

The first step is to identify the accountability dimension in each sector, as well as the type of instruments and tools the sector is likely to benefit from. As a second step, a sector mapping evaluates public service delivery in each sector, analysing the issues and identifying potential agents of change. This is preferably performed by a local organisation. Once the sector has been mapped, interventions are formulated and implemented using multi-stakeholder processes to address accountability problems. SNV works with local governments and local capacity-builders (such as consultants, NGOs and training institutes) to strengthen the bottom-up demand for accountability, as well as the supply side of more effective public service delivery. A special innovation fund, administered by the Dutch Embassy, provides funding for specific capacity development measures for local capacity-builders. Finally, learning assessments are conducted to foster knowledge management and information-sharing with other donors.

Apart from this initiative, the Dutch Embassy also funds the Deepening Democracy Programme and supports activities in the health sector and LGRP that aim to strengthen public accountability. PATA and Dutch contributions to the LGRP are closely coordinated, so as to increase impact and strengthen synergies.

#### 5.4. Complementarity of German activities with those of other donors and scope for greater synergies

At national level, the most important forum for dialogue on domestic accountability among donors is the DP group on domestic accountability, a sub-group of the sector working group on governance. Germany is not a member of this group and therefore does not participate in this formalised exchange of experiences and efforts to harmonise cooperation in this area. Coordination between German development organisations and other donors is mainly informal, e.g. SNV, GTZ and DED share experiences with approaches for strengthening domestic accountability. Thus, the interviewees' familiarity with German development cooperation tended to vary strongly. The donors interviewed felt that Germany mainly contributed to domestic accountability by providing support for key reform processes, such as the local government reform and the Public Finance Management Reform Programme.

The interviewees stated that the following factors hampered the complementarity and synergy of donors' efforts to strengthen domestic accountability:

- Differences in the understanding of the concept of domestic accountability.
- Insufficient information-sharing on relevant experiences and activities. The activities of German political foundations were mentioned in this context. Although acknowledging their importance, the interviewees said that little was generally known about them. Information-sharing was regarded as being particularly challenging, and the lack of information had created a situation in which little is known about each other's programmes. While some donors tried to promote information-sharing,

others seemed reluctant to do so. The interviewees said they could only guess whether this was due to differing agendas and modalities, a lack of interest, or deficiencies in organisations' abilities to monitor their own activities and results.

In other words, more systematic efforts to exchange information on each other's approaches are needed. The Donor Partner group on domestic accountability is regarded as being crucial in this respect. As this forum operates on a national level, the interviewees said that efforts were needed to coordinate approaches at local and national levels. It was felt that it was important to obtain a clearer picture of who was doing what. An important first step would be to map all relevant activities. Moreover, the interviewees said there was a need for a more systematic exchange of information on lessons learned and for organisations to focus on the impact of support for domestic accountability. The support for Public Expenditure Tracking provided by a wide range of donors was considered a case in point.



## Conclusion

Domestic accountability in Tanzania is weak but evolving. The political situation is characterised by a dominant executive and the omnipresent influence of the ruling CCM, leaving little room for political debate. On the other hand, key actors such as parliament, the NAO, media and CSOs are strengthening their oversight function and tending to hold the government more and more to account. Nonetheless, there is a general perception that external accountability to donors is much stronger than domestic accountability. Donors therefore need to ensure that domestic accountability does not become a donor-driven issue.

The theme of 'strengthening domestic accountability' has become a priority for many donors. Most German development cooperation agencies support this priority in relation to 'decentralisation' as a focal sector and in the context of their support for the PFM-RP. The approach to decentralisation is multi-level and is designed to reinforce the accountability functions of national and sub-national actors, strengthening the supply and demand sides of accountability. German support for the PFM-RP should be increased to further improve budget transparency and the effective management of the budget process. German bilateral development cooperation does not provide institutional support directly to parliament, the NAO or the media, but supports their accountability functions indirectly by supporting the PFM-RP. In addition, the work performed by German political foundations in Tanzania is highly relevant to the strengthening of domestic accountability and the fostering of a critical political debate. Deutsche Welle has provided some capacity-building support to journalists and media organisations with a view to strengthening the transparency of election processes.

GBS and the budget support process are regarded as key elements in the strengthening of domestic accountability. This is reflected by German strategy papers and was confirmed in interviews. The policy dialogue has helped to open up political spaces and allowed issues of domestic accountability to be addressed. These include corruption, the need to discuss audit findings or infringements of press freedom with the government. The policy dialogue has also enabled parliament to become more closely involved in the donor-government dialogue. Since GBS has been provided, efforts to strengthen national monitoring bodies such as parliament and the NAO have been stepped up. PBAs have also resulted in more attention being given to improving documentation and reporting by the government and public agencies and created new opportunities for parliament, the media and CSOs to make use of the information in these documents.

Even though German development cooperation is committed to strengthen domestic accountability in Tanzania, there is still room for improvement. However, unless Germany becomes a larger GBS contributor or takes over more responsibility, i.e. as a chair of the GBS group, it will remain difficult for German development cooperation to raise their profile in the budget support process and set priorities in relation to domestic accountability. Moreover, there is still no overarching strategy for systematically strengthening domestic accountability across focal sectors in a way that rallies together the various German development organisations. This is also evident when comparing the German with the Dutch and Swedish approaches. These have systematically anchored and mainstreamed domestic accountability as one of the priorities of development cooperation.

The multi-level approach of German development cooperation and the opportunity to combine impact at local and national levels is regarded as the key comparative advantage of German development cooperation. With regard to the complementarity of German activities and other donor approaches, Germany is not part of the Donor Partner group on domestic accountability, which is the most important national platform. Thus, information-sharing is informal. As a consequence, some donors are well aware of German activities and support for domestic accountability, while others are not. The interviews revealed a

broad consensus that there is ample scope for enhancing complementarity and synergies between donors' interventions in support of domestic accountability, e.g. by making a more systematic effort to increase the sharing of information and experiences among donors. Mapping all relevant donor activities relating to domestic accountability was regarded as a vital first step on the road to harmonisation. The interviewees also highlighted the need to exchange lessons learned, in particular on experiences with tools and approaches and on the results achieved by supporting domestic accountability.

#### **Box 1: Improving local tax collection in Arusha**

The literature shows that there is a strong consensus that domestic accountability in Tanzania could be substantially strengthened by making a systematic effort to improve the collection of local taxes. 93% of local budgets are still financed by central government transfers. As a result, elected local councils are more accountable to central government than to the local population. In 2008, a study found that there was persistent public resistance to local taxes, widespread tax evasion and the non-payment of fees and charges. The main reason cited was the perception of citizens that the revenues collected were not spent on public services and that they did not benefit from the taxes they paid (Fjeldstad et al., 2008).

In 2006, the DED started to support the improved collection of local taxes in the municipality of Arusha as part of the local government reform programme. When the project started, about 76% of the council's revenue came from grants from donors and the central government. DED provided a consultant who supported the municipal council's financial management and revenue enhancement advisory services. The measures taken included the revision and updating of tax registers for service levies, hotel levies, property tax and the levies charged on signboards. In addition, leaflets were produced stressing the importance of taxes and pointing to the taxpayers' own responsibility.

The approach was highly successful. The municipal council almost doubled its revenue, from Tsh 1.8 billion to Tsh 3.2 billion, with service levy revenue rising from Tsh 332 million to Tsh 1.2 billion. In the past, the service levy register covered only 106 companies. However, after revenue collection had been streamlined, the number of firms registered went up to 1558, 498 of which paid their taxes. The council also announced that it would be publishing the names of tax defaulters in order to prevent them from gaining any competitive advantage. Most importantly, the intervention had a significant impact on the tax culture and the relationship between the public and private sectors. Experiences with local tax collection, however, show that such improvements can be very tough to sustain. For this reason, the sustainability of such successes should be examined.

**Box 2: Tracking public expenditure in Moshi District**

**Public Expenditure Tracking systems (PETs)** have emerged as a popular tool for CSOs engaged in accountability issues to collect information on and to track the flow of resources from public administration to local service delivery. In 2007, DED and the Civic Education Teacher's Association (CETA) joined forces to conduct PETs in eleven villages of Moshi Rural District in Kilimanjaro Region. The objective of the project was to enhance transparency and accountability for good governance at village level. As the first step, ten CETA members were trained as PET facilitators. They then passed on their knowledge to PET committees. This process was supported by DED, who provided public notice-boards on which information could be posted for public display. Villagers also received training on civil rights and were encouraged to seek information on how to hold their leaders to account.

The following extract from the report on the village of Mandakamnono illustrates the kind of challenges citizens faced in their efforts to hold officials to account and how support helped to encourage change:

'The PETs committee tried to interview the village accountant who became aggressive and claimed that villagers had no right to question him. He threatened the PETs committee members by telling them that he would jail or kill them if they continue with the budget tracking exercise. The PETs committee discovered that the accountant was not keeping proper records for income and expenditures. Therefore the committee demanded further auditing from the higher authority to see the reality of the issue before reporting the matter to villagers who were the final decision makers on steps to be taken against the accountant' (CETA, 2009: 8).

In the same village, the PETs committee also found out that a bridge was of poor quality and that only a third of the allocated funds had actually been used. This resulted in the village leadership stepping down. The PETs committee also found that funds had been allocated and used properly in a number of other villages, thereby reinforcing village leadership and public trust in elected authorities. Finally, CETA identified a number of challenges in implementing PETs in Moshi district:

- a low level of civic education among rural community members;
- unwillingness of the government to fully support PETs since certain members of the government are involved in the misuse of public funds;
- concerns that PETs are planned against the leaders from the ruling party;
- Cowardliness of LGAs and LLGAs, even though they wanted to participate, they didn't do so because they were scared of losing their jobs.

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## Annex: List of interviewees

Name	Institution	Job title	Date of interview
German development cooperation			
Gisela Habel	German Embassy	Head of Development Cooperation	14 September 2010
Angela Tormin	KFW	Senior Programme Manager, PGF Manager	14 September 2010
Dr Axel Dörken	GTZ	Head of Country Office	20 September 2010
Frank Holtmeier	GTZ	Coordinator of Decentralisation Focal Sector	15 September 2010
Dr Inge Baumgarten	GTZ	Coordinator of Health Focal Sector	29 October 2010
Dr Stefan Chrobot	FES	Country Director	12 October 2010
Richard Shaba	KAS	Country Director	18 October 2010
Veni Swai	FNS	Programme Officer	17 October 2010
Other donors			
Tomi Sarkioja	Finnish Embassy	Economic Adviser, GBS	8 October 2010
Ulrika Lang	Swedish Embassy	Senior Programme Officer, Democracy and Human Rights	29 September 2010
Julie Adkins and Jan Meelker	SNV	Experts on Domestic Accountability, PATA Initiative	11 October 2010
Partners			
Hebron Mwakagenda	Leadership Forum	Director	14 October 2010
Salum Olutu	Civic Education Teachers Association	Director	7 October 2010

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#### **HEAD OFFICE SIÈGE**

Onze Lieve Vrouweplein 21  
6211 HE Maastricht  
The Netherlands *Pays Bas*  
Tel +31 (0)43 350 29 00  
Fax +31 (0)43 350 29 02

#### **BRUSSELS OFFICE BUREAU DE BRUXELLES**

Rue Archimède 5  
1000 Brussels *Bruxelles*  
Belgium *Belgique*  
Tel +32 (0)2 237 43 10  
Fax +32 (0)2 237 43 19

info@ecdpm.org  
www.ecdpm.org  
KvK 41077447



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