

Improving Accountability Mechanisms in Public Sector Institutions: Challenges and Prospects

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Abstract

This paper critically examines the effectiveness of accountability mechanisms in public-sector institutions in Tanzania, drawing on comparative insights from other African countries. Drawing on evidence from recent audit findings, anti-corruption performance reports, civil society monitoring assessments, and donor-supported governance evaluations from 1977 to 2025, the study identifies persistent challenges that undermine accountability. These include political interference, limited institutional autonomy, weak public financial management systems, irregular procurement, and constrained civic space. Cases such as the billions of Tanzanian shillings recovered by the Prevention and Combating of Corruption Bureau (PCCB) in 2023/24, recurrent revenue leakages identified in the Controller and Auditor General (CAG) audits of Local Government Authorities, and procurement failures such as the terminated Ibanda–Kiwira Port trunk road contract demonstrate weaknesses in oversight and enforcement. At the same time, reforms such as the National Anti-Corruption Strategy and Action Plan Phase IV (NACSAP IV), the expansion of ICT-enabled systems such as TANEPS and GePG, and increased donor collaboration highlight opportunities to strengthen accountability. The paper recommends that sustainable improvements require enhancing institutional independence, scaling digital accountability tools, expanding civic participation, and aligning donor interventions with national governance priorities. The findings offer practical recommendations for policymakers, researchers, oversight institutions, and civil society actors seeking to strengthen accountability.

Keywords: Public-sector accountability, governance, anti-corruption, civil society, public financial management.

1.0 Introduction

Accountability in public sector institutions is widely recognised as a cornerstone of good governance, effective service delivery, and sustainable development (Kessy, 2020). When accountability mechanisms such as auditing, independent oversight, anti-corruption enforcement, and citizen participation function strongly, public resources are more likely to be used efficiently, corruption and mismanagement are minimised, and citizens' trust in government is strengthened. In many countries, including Tanzania, these mechanisms are

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seen as vital for ensuring transparency and integrity in public service delivery. In Tanzania, significant efforts have been made in recent years to institutionalise accountability. The Prevention and Combating of Corruption Bureau (PCCB) continue to lead anti-corruption investigations and recover misused funds. For instance, in the fiscal year 2023/24, PCCB reported recovering billions of dollars through its investigations into corruption and revenue-mismanagement cases, including misuse of loans, unremitted taxes, and improper local government collections (PCCB, 2025). This demonstrates that anti-corruption enforcement remains an active tool in combating misuse of public funds. Moreover, the PCCB has reportedly saved billions of shillings in development projects during 2023–2024 by intervening where procurement or project execution processes were irregular (PCCB, 2024a).

Beyond enforcement, Tanzania's broader institutional reforms aim to strengthen accountability through policies and systemic reforms. The government's latest roadmap, National Anti-Corruption Strategy and Action Plan (NACSAP IV) (2023–2030), stresses ICT-based interventions, transparency reforms, and enhanced coordination among oversight institutions, aiming to modernise public financial management and embed accountability across ministries and local authorities (Government of Tanzania, 2023). In parallel, the work of oversight bodies such as the Controller and Auditor General (CAG) has remained critical. The 2023/24 audit of local government authorities revealed glaring failures, including many Local Government Authorities (LGAs) failing to collect or properly deposit revenues (e.g., from market fees, licenses, and land sales), resulting in large sums of public money left uncollected or lost (CAG, 2025).

Civil society organisations (CSOs), non-state watchdogs, and public interest actors also continue to play a vital role in advocating transparency, exposing governance failures, and mobilising citizens. Their presence offers the potential for participatory oversight, public scrutiny, and grassroots pressure for institutional reforms. Despite the formal establishment of oversight and accountability institutions in Tanzania's public sector, including the PCCB and the CAG, and the adoption of policy frameworks such as NACSAP IV, and despite evidence of successful recoveries and interventions, public sector accountability remains significantly constrained in practice. Key problems continue to emerge whereby local government revenues collected from markets, licenses, land sales, and other sources are frequently either not collected or improperly deposited, as revealed in recent audit reports covering 158 LGAs, which identified revenue shortfalls of tens of billions of Tanzanian shillings (CAG, 2025). Moreover, development and infrastructure projects frequently suffer from procurement irregularities, mismanagement, poor supervision, and contract failures. For example, a major contract for the Ibanda–Kiwira Port trunk road project was terminated after audit findings exposed forged documents and severe delays, despite substantial advance payments (CAG, 2025b). Such cases point to weaknesses in regulation, oversight, and institutional coordination in project implementation.

At the same time, while anti-corruption investigations by PCCB result in the recovery of funds, the scale of recovered funds relative to the overall public budget remains small, and recovery often occurs after misuse has already taken place, meaning preventive oversight and real-time transparency remain weak (PCCB, 2025). Institutional limitations, including

inadequate human and technical capacity, weak internal controls, fragmented interagency coordination, and insufficient institutional independence, reduce the deterrent effect of accountability mechanisms. Furthermore, civic participation and independent oversight by civil society remain underutilised due to limited resources, constrained access to information, and institutional obstacles. The gap between formal frameworks (policy documents, laws, oversight agencies) and their practical effectiveness is therefore wide. Additionally, a mixed picture emerges. On one hand, there exists a formal accountability architecture, active anti-corruption enforcement, policy commitment, and civil society engagement; on the other hand, recurrent failures, enforcement gaps, institutional weaknesses, and poor financial management continue to threaten the effective and ethical functioning of public sector institutions. This reality highlights the urgent need for deeper analysis to understand why formal mechanisms, though existing, continue to fall short, and what structural, institutional, or contextual factors prevent consistent accountability in practice

2.0 Literature Review

2.1 Theoretical Review

The study was guided by institutional theory developed by Meyer and Rowan (1977) and later advanced by DiMaggio and Powell (1983). The theory posits that organisations operate within a framework of formal rules, regulations, norms, and societal expectations that shape their behaviour and performance. Institutions establish standards of conduct and accountability mechanisms that organisations are expected to follow to gain legitimacy, effectiveness, and public trust. In the public sector, Institutional Theory suggests that accountability is strengthened when government institutions operate within well-established legal, regulatory, and administrative frameworks. Formal mechanisms such as auditing systems, anti-corruption agencies, procurement regulations, financial management systems, and oversight bodies provide structures that guide public officials' behaviour and ensure the responsible use of public resources. Strong institutions promote transparency, compliance with rules, and accountability, thereby reducing opportunities for corruption and mismanagement.

The theory is relevant to the present study because accountability in Tanzania is largely exercised through institutional arrangements, including the Controller and Auditor General (CAG), the Prevention and Combating of Corruption Bureau (PCCB), public procurement regulations, civil society oversight, and digital governance systems. Theory explains that where institutions are weak or poorly coordinated, accountability outcomes are likely to be compromised despite the existence of formal rules and procedures. Furthermore, the theory supports the argument that sustainable improvements in accountability require strengthening institutional capacity, enhancing oversight mechanisms, promoting citizen participation, and improving the implementation of digital governance systems. Therefore, Institutional Theory provides a useful framework for understanding how institutional structures and governance mechanisms influence accountability in Tanzania's public sector and how weaknesses within these institutions contribute to persistent accountability challenges.

According to the theory, accountability in public sector institutions remains a central concern in governance literature, especially in developing countries, where resource mismanagement and weak oversight undermine development outcomes. Scholars argue that public accountability improves when institutions operate transparently, enforce rules consistently, and maintain strong oversight frameworks (World Bank, 2023). However, in many African countries, accountability mechanisms face persistent challenges, including limited institutional capacity, political interference, and inadequate monitoring systems (OECD, 2021). These structural weaknesses reduce the effectiveness of anti-corruption strategies and create opportunities for the misuse of public resources. In Tanzania, accountability mechanisms are legally established but frequently constrained by operational and resource limitations. Empirical evidence from the Controller and Auditor General (CAG) shows recurring issues such as uncollected revenues, misuse of public funds, improper procurement processes, and incomplete development projects across ministries and local government authorities (CAG, 2024). The 2023/24 CAG report highlighted significant gaps, including unverified expenditures and weaknesses in internal financial controls, illustrating that accountability gaps remain systemic. These findings are consistent with regional trends observed in Kenya, Uganda, and Zambia, where audit reports similarly reveal procurement irregularities, abandoned projects, and poor record management (Auditor General of Kenya, 2023; Office of the Auditor General Uganda, 2022).

Anti-corruption enforcement remains a key component of accountability. Tanzania's Prevention and Combating of Corruption Bureau (PCCB) have reported several high-impact investigations involving public procurement fraud, misappropriation of local government funds, and irregularities in public service recruitment. According to the PCCB (2024), more than TZS 70 billion was saved or recovered through anti-corruption interventions, demonstrating the continuing relevance of enforcement mechanisms. Nonetheless, scholars note that such successes are undermined by systemic constraints, including limited technical capacity, delays in prosecution, and insufficient whistleblower protection (Afrobarometer, 2023). Civil society organisations also play a critical role in promoting public accountability. Tanzanian groups such as Policy Forum, Twaweza, and the Legal and Human Rights Centre engage in budget analysis, policy monitoring, and community awareness campaigns to increase transparency. Twaweza's *Sauti za Wananchi* surveys have consistently shown that citizens perceive corruption and mismanagement as persistent problems within the public sector (Tweaweza, 2023). However, literature highlights that CSO effectiveness is often reduced by restricted civic space, limited access to government data, and inconsistent regulatory environments (CIVICUS, 2023).

Recent literature emphasises that digital governance reforms offer new opportunities to strengthen accountability. The introduction of systems such as the Government e-Payment Gateway (GePG), e-procurement (TANePS), and electronic revenue collection systems has reduced leakages and improved monitoring of transactions (Government of Tanzania, 2023). UNDP (2023) reports show that digital reforms in Tanzania, Rwanda, and Kenya have reduced corruption risks in procurement and improved the traceability of public expenditures. Despite these gains, digital accountability measures require robust ICT infrastructure, stable funding, cybersecurity safeguards, and user capacity, all of which remain underdeveloped in many low-income countries (UNDP, 2023). In short, the literature

above indicates that Tanzania has made tangible progress in strengthening accountability frameworks through audits, anti-corruption enforcement, civil society participation, and digital reforms. However, persistent institutional weaknesses, limited capacity, political interference, and inadequate financial controls continue to undermine the effectiveness of these mechanisms. A more integrated accountability ecosystem linking audits, citizen oversight, ICT tools, and independent enforcement is necessary to achieve sustainable improvements in public sector governance.

2.1 Empirical Review

Empirical evidence from Tanzania and across Africa shows that accountability mechanisms in the public sector produce mixed results, with progress often constrained by institutional and political challenges. A study by Majule and Mtei (2024) examined the effectiveness of anti-corruption education programmes implemented by the PCCB at Muhimbili National Hospital and found that although awareness of corruption increased and perceptions of fairness improved, gaps remained in understanding preventive measures, indicating that accountability interventions are only partially effective when not supported by strong enforcement (Majule & Mtei, 2024).

Similarly, Kilonzo et al. (2021) found that anti-corruption performance in Tanzania is strongly influenced by political leadership. Their analysis of the PCCB during the Magufuli administration revealed that improvements in anti-corruption efforts were largely driven by executive commitment rather than institutional independence, raising concerns about the sustainability of accountability mechanisms as political priorities shift (Kilonzo et al., 2021). This reinforces the argument that accountability institutions may function effectively in the short term but remain vulnerable to political interference.

At the level of public financial management, Kessy (2022) demonstrates that accountability reforms in Tanzania are shaped by political economy dynamics, including power relations, incentives, and stakeholder interests. These factors influence budget implementation and oversight, often limiting transparency despite the presence of formal accountability frameworks (Kessy, 2022). Complementing this, David and Ntegwa (2024) provide quantitative evidence that the effectiveness of internal audit significantly influences procurement accountability in Tanzania's public sector. Their findings show that auditor independence, competence, and audit procedures are critical determinants of accountability outcomes, with weak audit capacity directly contributing to procurement irregularities (David & Ntegwa, 2024).

Further empirical studies highlight systemic weaknesses in audit implementation. Mzenzi and Gaspar (2015) found that although auditing enhances financial accountability in local government authorities (LGAs), failure to implement audit recommendations remains a persistent challenge, reducing the effectiveness of oversight systems (Mzenzi & Gaspar, 2015). This supports findings by Policy Forum (2021), which argue that institutions such as PCCB often have limited impact due to structural constraints and resource limitations, resulting in accountability mechanisms that exist formally but underperform in practice (Policy Forum, 2021).

Beyond Tanzania, comparative evidence from East Africa highlights the role of informal factors in shaping accountability outcomes. Baez-Camargo et al. (2020) found that corruption persists not only because of institutional weaknesses but also due to social norms and behavioural influences that normalise unethical practices among public officials (Baez-Camargo et al., 2020). Similarly, Mzenzi (2013) shows that public sector accounting practices in Tanzania are often characterised by weak enforcement and “loose coupling,” where formal rules exist but are not effectively implemented, leading to continued inefficiencies and governance failures (Mzenzi, 2013). Overall, empirical literature demonstrates that while Tanzania has made progress in strengthening accountability through audits, anti-corruption initiatives, and financial management reforms, these mechanisms are constrained by weak enforcement, political interference, limited institutional capacity, and socio-cultural factors. These findings support the study’s objectives by highlighting the need for stronger institutional independence, improved enforcement systems, enhanced audit capacity, and greater citizen participation to achieve sustainable accountability in the public sector.

3.0 Methodology

This study adopted a desk review research design and relied exclusively on secondary data to examine accountability mechanisms in Tanzania’s public sector. The design was suitable because it enabled systematic analysis of existing literature, including government reports, audit findings, policy documents, donor evaluations, civil society reports, and scholarly studies. Literature was included if it addressed public-sector accountability, governance, auditing, anti-corruption, or public financial management, and if it was produced by credible institutions such as governments, international organisations, academic sources, or reputable civil society organisations. Only materials published between 1977 and 2025 and providing relevant empirical or policy evidence were considered. Documents that were opinion-based, duplicated findings, or were not directly related to accountability were excluded. Data were collected through systematic searching, screening, and extraction using key terms related to accountability, auditing, corruption, procurement, and governance. The data were analysed using thematic and narrative techniques, supported by quantitative evidence from audit and governance reports to strengthen interpretation. Validity and reliability were ensured through triangulation of multiple credible sources, while ethical considerations were observed by using only publicly available documents and properly acknowledging all sources

4.0 Findings and Discussions

4.1 Institutional Framework for Accountability

4.1.1 Anti-Corruption and Oversight Bodies

Tanzania’s institutional framework for accountability is anchored in several key oversight bodies, including the Prevention and Combating of Corruption Bureau (PCCB), the Controller and Auditor General (CAG), the Public Procurement Regulatory Authority (PPRA), the National Audit Office, and parliamentary oversight committees such as the Public Accounts Committee (PAC) and the Local Authorities Accounts Committee (LAAC) (CAG, 2024).

These bodies collectively enforce transparency in public finance, detect irregularities, and recommend corrective measures. The PCCB plays a central role in investigating corruption, recovering misappropriated funds, and implementing preventive measures through education and systems improvements. Despite this mandate, enforcement outcomes remain uneven (PCCB, 2024). Recent assessments reveal that while PCCB has succeeded in recovering billions of Tanzanian shillings in revenue leakages, particularly in procurement and local government revenue systems, its independence is constrained by political influence and limited fiscal autonomy, a challenge highlighted by the European Commission (2022) and observed in multiple anti-corruption performance reviews across East Africa. Similar challenges are consistently reported across East Africa, including Kenya and Uganda, where audit reports highlight persistent procurement irregularities, weak enforcement of audit recommendations, and delayed prosecution of corruption cases (Auditor General of Kenya, 2023; Office of the Auditor General Uganda, 2022; European Commission, 2022; APRM, 2024).

The historical foundation of Tanzania's anti-corruption regime can be traced to the landmark 1996 Warioba Commission Report, which documented widespread corruption across ministries, local governments, and parastatals. The Commission recommended critical reforms, including stronger audit institutions, accountability of political leadership, and a professionalised civil service (United Republic of Tanzania, 1996). Although several reforms have followed, such as the establishment of the PCCB under the 2007 Anti-Corruption Act, the expansion of the CAG's audit powers, and the modernisation of procurement laws, implementation has been inconsistent. Scholars and governance observers note that fluctuating political commitment, periods of restrictive civic space, and insufficient inter-institutional coordination have weakened the long-term sustainability of these reforms (Hatchard, 2020; Policy Forum, 2024).

Effective budgeting, transparent procurement processes, and annual audits are crucial to preventing financial mismanagement, although weaknesses persist (CAG, 2024). The CAG's 2023/24 audit report highlighted widespread irregularities, including uncollected revenues, unsupported expenditures, non-compliance with procurement regulations, and delays in the implementation of development projects. These findings align with the World Bank's (2023) Public Expenditure Review, which identified procurement loopholes, inadequate internal controls, and limited capacity at local government levels as major risk factors for misappropriation and poor service delivery. Reforms such as the adoption of the Tanzania National e-Procurement System (TANePS), the Government e-Payment Gateway (GePG), and harmonised audit guidelines with development partners have improved transparency, but technical gaps and inconsistent enforcement remain challenges, especially in rural local authorities (UNDP, 2023).

4.1.2 Civil Society and Participatory Oversight

Civil society organisations (CSOs) are a key part of Tanzania's accountability ecosystem, contributing through budget monitoring, public expenditure tracking, transparency advocacy, and community mobilisation. Organisations such as Policy Forum, Twaweza, the Legal and Human Rights Centre (LHRC), and Sikika have played prominent roles in exposing misuse of public funds, monitoring service delivery, and amplifying citizens'

voices in governance processes. For instance, Twaweza's Sauti za Wananchi surveys have consistently documented citizens' perceptions of corruption in local revenue collection, procurement, and basic service delivery, reinforcing the importance of public engagement in strengthening accountability (Twaweza, 2023). However, studies and sector assessments indicate that CSOs in Tanzania often operate in restrictive regulatory environments, including amendments to the NGO Act and limitations on public interest litigation, which constrain their independence, access to information, and ability to mobilise communities (Policy Forum, 2024; CIVICUS, 2023).

Regional analyses also underscore the crucial role of CSOs in promoting participatory oversight. The 2024 African Peer Review Mechanism (APRM) Civil Society Report found that CSOs across East Africa help bridge the accountability gap by monitoring budgets, participating in audit dissemination forums, and tracking the implementation of audit recommendations. The report emphasised that in contexts where institutional oversight mechanisms struggle with capacity constraints or political interference, civil society becomes a vital channel for sustained accountability pressure and grassroots scrutiny. Donor-supported initiatives have also strengthened Tanzania's oversight landscape. Partnerships between UNDP, PCCB, the Ministry of Finance, and local authorities have facilitated the development of digital anti-corruption tools, including e-procurement monitoring dashboards, case management systems, and public reporting platforms (UNDP Tanzania, 2023). These initiatives demonstrate the growing importance of technology-enabled accountability and multi-stakeholder collaboration, although sustainability challenges persist. Many donor-funded reforms face the risk of institutional decline once external support diminishes, underscoring the need for domestic institutional ownership, long-term political commitment, and adequate budgetary allocations to embed these systems into routine governance processes (European Commission, 2022; Bräutigam & Knack, 2021).

4.2 Key Challenges and Accountability Failures

4.2.1 Limited Enforcement Capacity

Despite Tanzania's expanding anti-corruption framework, limited enforcement capacity remains a major obstacle to effective accountability. Each year, the PCCB receives thousands of corruption complaints, yet only a small proportion proceed to prosecution or result in asset recovery. The European Commission's (2022) evaluation of justice and anti-corruption initiatives found that investigations often fail because of slow inter-agency coordination and limited prosecutorial expertise in complex financial crimes. Case backlogs in the judiciary further delay justice, thereby reducing the likelihood of high-level corruption. Internal auditing weaknesses, especially at local government authority (LGA) levels, worsen the problem. The Controller and Auditor General (CAG) reports for 2022/23 and 2023/24 highlight persistent non-compliance with financial regulations, unsupported expenditures, and weak follow-up on audit recommendations among ministries and LGAs. These oversight failures are partly driven by inadequate staffing, limited training in modern audit techniques, and underfunded internal audit units (CAG, 2024). The World Bank (2023) similarly observes that weak procurement oversight increases the risk of overstated contracts, collusive bidding, and the misallocation of public funds. Without stronger Public Financial Management (PFM) systems, Tanzania's enforcement architecture remains reactive rather than preventive.

4.2.2 Political Interference and Executive Dominance

Political interference continues to undermine accountability institutions in Tanzania. While the constitution grants oversight powers to Parliament and independent agencies, executive dominance frequently limits the effectiveness of legislative scrutiny. Global Integrity (2019) rated Tanzania's oversight institutions as "weak to moderate," citing political influence over parliamentary agendas, resource allocation, and reporting processes. Scholars note that although the Warioba Commission (1996) prompted significant reforms in the 1990s and early 2000s, the sustainability of these reforms was hampered by leadership changes, shifting political incentives, and selective enforcement (Tripp, 2012). Political influence is especially visible during high-profile corruption cases, where investigations may be delayed, redirected, or concluded without substantive accountability. Such patterns discourage whistleblowing, weaken institutional morale, and erode public trust. The African Peer Review Mechanism (APRM, 2024) similarly reports that executive dominance across East African countries, including Tanzania, Uganda, and Kenya, limits parliamentary authority to independently oversee the executive, thus constraining democratic accountability.

4.2.3 Constrained Civic Space

Civil society in Tanzania faces several regulatory and operational constraints that reduce its ability to demand transparency and monitor public resources. Amendments to the NGO Act, restrictions on public interest litigation, and complex registration or reporting requirements have created an environment where advocacy organisations operate cautiously. Strategic Litigation Tanzania (2024) reports that CSOs often encounter administrative delays, limitations on access to government information, and challenges in mobilising citizens for budget monitoring and social accountability activities. The shrinking civic space directly affects public oversight, as such communities become less engaged, investigative journalism is weakened, and misuse of public funds is less likely to be exposed. Policy Forum's (2024) assessment argues that when civil society oversight is weakened, "public money accountability becomes theoretical rather than practical." This aligns with broader regional findings by CIVICUS (2023), which show that restricted civic environments often correlate with higher corruption risks and lower transparency in public financial management.

4.2.4 Implementation Gaps

Tanzania has launched multiple anti-corruption and good governance strategies, including the National Anti-Corruption Strategy and Action Plan (NACSAP) phases I–IV. However, implementation gaps remain widespread. The Government of Tanzania (2023) acknowledges that many initiatives suffer from inadequate funding, insufficient capacity within ministries, and a lack of effective monitoring and evaluation frameworks. Donor-supported reforms have also struggled to be sustainable. Tripp (2012) found that many governance reforms in Tanzania faltered once external funding ended or when political commitment shifted. Similarly, the European Commission (2022) noted that reforms in prosecution, asset tracing, and financial intelligence require long-term institutional ownership, something that remains inconsistent across sectors. These gaps hinder progress and perpetuate recurring accountability failures.

4.3 Prospects for Strengthening Accountability Mechanisms (Way Forward)

4.3.1 Enhancing Institutional Autonomy

Strengthening the autonomy and operational independence of key oversight institutions, such as the PCCB, CAG, PPRA, and parliamentary committees, is essential to improving accountability. Onyango (2024) argues that institutions with secure tenure, independent funding, and merit-based staffing are more effective in combating corruption. Tanzania can enhance autonomy through reforms such as separating leadership appointments from political influence, increasing budget allocations to oversight bodies, and implementing strict performance management systems. Professionalising internal audit functions, strengthening internal controls, and expanding legal investigation skills will further boost enforcement capacity.

4.3.2 Digital Transparency and ICT Solutions

Digital governance remains one of the most promising avenues for enhancing accountability. Under NACSAP IV, the government has prioritised expanding electronic procurement (e-GP), online financial reporting systems, digital audit tools, and secure whistleblowing platforms (Government of Tanzania, 2023). Real-world results from the UNDP-PCCB digital anti-corruption partnership demonstrate that technology can strengthen case tracking, detect procurement anomalies, and speed up investigation processes (UNDP Tanzania, 2023). Scaling these tools nationwide, particularly in LGAs, can significantly reduce leakages, strengthen legal audit capacity, and improve public access to information. However, this will require substantial investments in ICT infrastructure, cybersecurity, and ongoing user training.

4.3.3 Strengthening Civil Society and Citizen Participation

A strong accountability ecosystem requires an empowered civil society and informed citizens. Removing regulatory restrictions on CSOs, promoting access to information through the implementation of the Access to Information Act, and allowing public interest litigation without intimidation are key steps. Policy Forum (2024) emphasises that community participation through social audits, participatory budgeting, and community scorecards has been successful in enhancing service delivery in Kenya, Uganda, and South Africa. Scaling these models across Tanzania would increase local ownership, improve oversight of development projects, and strengthen demand-driven accountability.

4.3.4 Improving Donor-Government Alignment

Donor involvement remains significant in Tanzania's governance reforms. However, accountability will only improve if donor programmes align with domestic institutional priorities. Tripp (2012) and Bräutigam & Knack (2021) demonstrate that externally driven reforms often fail when local ownership is weak. A better approach involves co-designing reforms with domestic actors, establishing clear accountability benchmarks, and ensuring predictable financing for long-term governance programmes. Joint monitoring between donors and government agencies can also improve transparency and enhance the sustainability of reform outcomes.

5.0 Conclusion

This study set out to examine the effectiveness, challenges, and future prospects of accountability mechanisms within Tanzania's public sector by synthesising audit findings, anti-corruption performance reports, civil society assessments, and comparative regional evidence. The analysis demonstrates that although Tanzania possesses a well-established formal accountability architecture comprising bodies such as the PCCB, CAG, PPRA, parliamentary oversight committees, and various digital governance systems, major structural, operational, and political challenges continue to undermine their effectiveness. Persistent weaknesses in public financial management, procurement irregularities, limited enforcement capacity, political interference, and constrained civic space collectively undermine accountability across ministries, departments, agencies, and local government authorities. Audit reports continue to reveal uncollected revenues, unsupported expenditures, inefficient project execution, and low implementation of audit recommendations. While anti-corruption bodies have recovered significant sums and prevented losses, these achievements remain reactive rather than preventive, indicating that systemic loopholes remain.

Despite these challenges, the study identifies clear prospects for improvement. Recent reforms, including NACSAP IV, the expansion of digital accountability tools (TANePS, GePG), and growing collaboration between government, civil society, and development partners, provide meaningful opportunities to strengthen transparency, enhance institutional efficiency, and reinforce public trust. However, realising these prospects requires sustained political commitment, greater institutional independence, more effective resource allocation, and active citizen participation. Ultimately, the effectiveness of Tanzania's accountability mechanisms will depend not only on formal structures but also on the integrity, autonomy, and coordinated functioning of the institutions mandated to uphold good governance. Tanzania has developed a comprehensive accountability framework, but implementation challenges persist. Strengthening oversight institutions, improving digital transparency, enabling civil society participation, and aligning donor support with long-term institutional reforms offer promising pathways for improved accountability.

6.0 Recommendations

To strengthen anti-corruption efforts, the government should enhance the autonomy, institutional capacity, and resource allocation of oversight bodies such as the Prevention and Combating of Corruption Bureau (PCCB) and the National Audit Office of Tanzania (CAG). The expansion of ICT-based anti-corruption initiatives, including electronic procurement and reporting systems, should be prioritised to improve transparency and accountability in public service delivery. Furthermore, civic space should be protected by creating an enabling legal environment that supports public interest litigation and citizen engagement in governance processes. Participatory approaches such as community monitoring, citizen feedback mechanisms, and social audits should also be institutionalised to strengthen public oversight of government activities. In addition, development partners should align

their support with national reform priorities to enhance coordination, ownership, and long-term sustainability of anti-corruption interventions. Finally, robust Monitoring, Evaluation, and Learning (MEL) frameworks should be established and effectively implemented under the National Anti-Corruption Strategy and Action Plan IV (NACSAP IV) to track progress, assess impact, and facilitate evidence-based policy improvements.

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