

# **AN ASSESSMENT ON THE HISTORY, TREND, LEGAL FRAMEWORK GOVERNING CORRUPTION, AND THE CHALLENGES FACING THE PROHIBITION AND PREVENTION OF CORRUPTION IN TANZANIA**

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## **ABSTRACT**

This paper provides an assessment of the history, trend, and legal framework governing corruption, and the challenges facing the prohibition and prevention of corruption in Tanzania. Corruption leads to social, economic and psychological effects to persons and to the country at large, as the presence of corruption and the factors leading to corruption can threaten the welfare of the society. To see that the Tanzania government has stepped forward to prohibit and prevent corruption in all levels of the government in Tanzania beginning with the enactment of the laws, policies, and institutional agencies that are responsible for the prevention and prohibition of corruption in Tanzania. The current trend shows that corruption practices have gained momentum which will be addressed by this paper to threaten the welfare of the state and societies in Tanzania thus there is a need to come forth and ensure corruption is eradicated in every aspect within the government and other private sectors in Tanzania. Thus, this study examines the laws governing the prevention and prohibition of corruption in Tanzania, traces the history of corruption prevention in Tanzania and assesses the current of corruption in Tanzania.

## INTRODUCTION

### *Corruption*

The concept of corruption is subject to extensive debate due to its multifaceted nature and the influence of the defining scholar's perspective. Corruption can be succinctly defined as the improper or illicit utilization of authority for individual or exclusive benefits. Corruption has its roots in the Latin term "conumpere," which denotes the act of spoiling or engaging in actions that go against what is morally proper.<sup>i</sup> Corruption pervades many types of organizations, including political, economic, and social entities. It is the misuse of power by private individuals who exploit public norms and procedures for their personal gain and profit.<sup>ii</sup>

Corruption can manifest through various means, including kickbacks (receiving illicit rewards from suppliers in exchange for goods or services), embezzlement (misappropriation of resources for personal benefit), evidence destruction (manipulation or abuse of records), extortion (coercion or intimidation to obtain something), and favoritism (unjust preference towards a particular individual or group). These actions may be perceived as embezzlement, bribery, conflicts of interest, fraud, misappropriation, extortion, election rigging, conversion of public monies for personal advantage, diversion and manipulation of procurement processes, and falsification of financial records.<sup>iii</sup>

Corruption is the intentional behavior of an individual or a group, whether private or public, to gain personal advantages or benefits for themselves or for others, in violation of established rules, ethics, and moral codes. This leads to the distortion of justice and fairness. Corruption often poses challenges for numerous countries. It poses legal, moral, and societal issues. Corruption is providing non-financial incentives to people, relatives, friends, political party, or the entire nation, which leads to changes in the current functioning of judicial and legal systems.<sup>iv</sup>

The Government of Tanzania has made combating corruption one of its top goals. Although the government has implemented numerous anti-corruption efforts, such as prosecuting a significant number of corrupt officials, corruption remains a significant issue in the country. The Government of Tanzania has been battling against corruption since the early days of independence, and the efforts have been re-doubled in the last years with the adoption of a new and comprehensive anti-corruption strategy. The measurement has been monitoring public

sentiments regarding the extent of corruption and their evaluations of the government's endeavors to address it.<sup>v</sup>

In 1996, the Presidential Commission on Corruption was formed which came up with the Report of the Presidential Commission on Corruption herein referred to as the “Warioba Report.” The country implemented a comprehensive framework of regulations, laws, and oversight agencies with the goal of deterring, detecting, and penalizing corrupt activities. These encompass the creation of the Prevention of Corruption Bureau, a Good Governance Coordination Unit, and the Ethics Inspectorate Department.<sup>vi</sup> Corruption in Tanzania refers to the exploitation of public authority for personal gain, whether it be for an individual or a collective entity. It is a bilateral process that encompasses individuals from both the public and commercial sectors, who are involved in unlawful, illegitimate, and unethical activities that undermine a nation's economic potential and erode its social and political establishments.<sup>vii</sup>

### ***Classifications of Corruption***

- Private Corruption

Private corruption refers to the unethical actions carried out by persons who are not involved in government affairs. These individuals may not be affiliated with any organizations yet engage in immoral behaviors such as perversion, fraud, or scamming. Another group comprises individuals in the organized private sector who may engage in embezzlement or conduct fraudulent activities within their companies, or plot with government officials to carry out illicit financial practices. In Tanzania, corruption manifests itself on a daily basis through many means such as bribery, piracy, violation of traffic regulations, unauthorized price hikes in petroleum by filling stations, plagiarism, robbery, manipulation of school grades, and engaging in sexual acts in exchange for grades or promotion.<sup>viii</sup>

- Public Corruption

Public corruption entails those corrupt acts that take place in government or perpetrated by government officials in connection with their accomplices in the private sector.<sup>ix</sup> This form of corruption is alternatively referred to as public or great corruption. Termed as institutional corruption, this phenomenon encompasses those who hold public office. In this scenario, a public figure leverages their position to exploit the country's resources. Public corruption can be categorized into the following:

- i. Political corruption

This refers to the form of corruption that occurs within a democratic system, namely within the three branches of government: the legislative, executive, and judiciary. This term pertains to the deliberate manipulation of laws, institutions, and procedural procedures in the distribution of resources by political decision-makers who exploit their position to maintain their authority and accumulate riches. Additionally, it entails the illicit utilization of government resources to garner assistance for a morally compromised political organization.<sup>x</sup> In Tanzania, corruption takes the form of voter bribery, voter intimidation, manipulation of the voters' registry, ballot tampering, and multiple voting. The prevalence of political corruption in Tanzania is a significant factor that hinders the implementation of reforms.

### ***Sectors Most Affected by Corruption***

- Public Procurement

In Tanzania, 42% of companies expect to give gifts to secure a government contract.<sup>xi</sup> The average payment is estimated at 3% of the contract's value.<sup>xii</sup> Procurement at the local level is reported to be more prone to corruption than at the central level. Accounting for donor funded projects is also reported to be weak. Tender boards must declare conflicts of interest in tenders, but this is not always the case. The Public Procurement Act<sup>xiii</sup> makes provision for blacklisting companies involved in corruption, but these regulations are not always enforced.<sup>xiv</sup>

- Corruption in Tax Administration

The Tanzania Revenue Authority (TRA) is responsible for overseeing tax administration in Tanzania. The authority consists of three tax departments: Domestic Revenue, Customs and Excise, and Large Taxpayers. The Tanzania Revenue Authority (TRA) is led by a Commissioner General who is responsible for overseeing tax collection and the daily operations of the organization.<sup>xv</sup>

Multiple reports from various private and official sources have proven widespread corruption and misappropriation of public funding. During the early 1990s, the Revenue Department, a division of the Ministry of Finance, earned the moniker 'Tax Exemption Department' because it frequently granted discretionary tax exemptions to individuals in the business sector who were ready to pay for them.<sup>xv</sup> According to the research conducted by the Economic and Social Research Foundation-ESRF (1996), official data significantly underestimated the value of imports, with a discrepancy of up to 70%. Official figures about reported earnings from customs duties also revealed significant instances of leakage.

After the establishment of the Tanzania income Authority (TRA) in July 1996, there was initially a noticeable improvement, characterized by a decline in corruption and a significant rise in tax income.<sup>xvi</sup> However, in the early part of the 2000s, there was a reversal of this trend, characterized by a rise in corruption levels and a decrease in tax collections. Complex regulations and lack of administrative ability create a climate conducive to unethical acts, resulting to low levels of trust towards tax collectors. Reports have been made regarding instances where TRA personnel have engaged in soliciting bribes during tax assessments.<sup>xvii</sup> The 2006 Afro barometer survey<sup>xviii</sup> indicates that 55% of respondents believe that some, most, or all tax officials are corrupt. However, 15% of companies surveyed within the framework of the 2006 World Bank-IFC Enterprise Survey reported expecting to give gifts or make informal payments in meeting with tax officials.<sup>xix</sup> Circumstantial evidence also tends to corroborate the prevalence of corruption in tax administration. In December 2008, the former permanent secretary to the Treasury, Gray Mgonga, was taken to court on allegations of abuse of office. He was alleged to have arbitrarily ignored recommendations made by the Tanzania Revenue Authority (TRA) not to grant tax exemption to the M/S Alex Stewart Government Business Corporation company in 2003.

- **Judicial Corruption**

The judiciary encounters significant resource and capacity constraints. The 2006 Freedom House report identifies inadequate court services resulting from a deficient regulatory framework, inadequate management and coordination of judicial institutions, and ineffective human resources and administration. Furthermore, it is asserted that while the constitution guarantees judicial independence, the judiciary has seldom curbed the government's actions in politically significant matters. Seldom do high-ranking government officials face prosecution for engaging in corrupt practices.<sup>xx</sup> Corruption pervades all levels of the judiciary but is reportedly especially prevalent in the lower courts. Bribery is commonly used to speed-up judicial processes in Tanzania.

- **Corruption in Natural Resource Management**

It is stated that most of the revenues generated by logging are lost to corruption.<sup>xxi</sup> It is estimated that a mere 5% of the timber income are sent to communities and local authorities, with the remaining 95% being appropriated by unscrupulous politicians, ministers, and enterprises. Additionally, the analysis indicates that a majority of corporations involved in timber imports or exports have strong connections with influential lawmakers. At the central



government level, it is provisionally projected that the Forestry and Beekeeping Division incurs statewide revenue losses of up to USD 58 million per year due to the inadequate collection of royalties for natural forest products in the districts. The research elaborates on the deliberate manipulation of Tanzanian forestry policy by both domestic and international private sector entities, in collaboration with high-ranking Tanzanian and foreign government officials.<sup>xxii</sup>

- Corruption in the Police

Etymologically the term Police can be traced from several languages. From the Late Latin *politia* means government or administration and from Greek *politeia* or *politēs* meaning citizen or *polis* meaning city.<sup>xxiii</sup> It entails the internal organization or regulation of a political unit through exercise of governmental powers especially with respect to general comfort, health, morals, safety, or prosperity.<sup>xxiv</sup> The governmental department responsible for regulating and controlling the affairs of a community, primarily focused on maintaining order, enforcing the law, and preventing and detecting crime. A police force is a group of individuals that are part of a department that is specifically trained in methods of enforcing the law, preventing and detecting crimes, and authorised to ensure the peace, safety, and order of the community. A collective of law enforcement officers dedicated to upholding civil order, ensuring public safety, enforcing legal statutes, and conducting criminal investigations.

The concept of police encompasses the entire system of internal regulation employed by the state. Its purpose is not only to maintain public order and prevent offences against the state, but also to establish rules of etiquette and good neighbourliness among citizens. These rules aim to prevent conflicts of rights and ensure that each individual can enjoy their own rights without infringing upon the rights of others.

## **THE HISTORY OF CORRUPTION PREVENTION IN TANZANIA**

The legal and institutional measures to prevent and combat corruption in Tanzania can be traced back to the colonial era. In 1930, the Indian Penal Code penalized public servants of the British colonial government who solicited or accepted bribe. The law was introduced in Tanganyika pursuant to Tanganyika Order in Council of 1920 which provided, *inter alia*, that Tanganyika was to apply statutes of general application in force in any British territory, including India as of 22 July 1920.<sup>xxv</sup> The Indian Penal Code had five main shortcomings: (a) it penalized only one corrupt practice, i.e. bribe; (b) it penalized only the act of soliciting or

accepting bribe and not the act of giving or promising to offer bribe; (c) it only targeted the public sector and not the private sector; (d) it only focused on combating corruption and not its prevention; and (e) it did not establish a special organ to deal with prevention and combating of corruption.

In 1945 the Tanganyika Legislative Council (LEGICO) enacted the Penal Code (Cap. 16). The Penal Code incorporated the provisions of the Indian Penal Code relating to corruption. Additionally, the Penal Code penalized the act of providing false information to a principal. Like its predecessor, the Penal Code had some shortcomings: (a) it penalized only a few corrupt practices; (b) it only targeted the public sector and not the private sector; (c) it only focused on combating corruption and not its prevention; and (d) it did not establish a special organ to deal with prevention and combating of corruption.

Despite these measures, corruption was rampant among public servants, particularly those responsible for public service delivery.<sup>xxvi</sup> In an attempt to provide more efficient measures to prevent and combat corruption in Tanganyika, LEGICO enacted the Prevention of Corruption Ordinance (Cap. 400). The positive feature of this law was that it addressed the aspect of prevention as well. Previous laws covered only the aspect of combating corruption. However, like its predecessors, the Prevention of Corruption Ordinance did not establish a special organ to deal with prevention and combating of corruption. The legislation also addressed corruption in the public sector and not private sector.

Tanganyika became independent in 1961. The new government retained the Prevention of Corruption Ordinance. However, the legislation failed to effectively tackle increased corruption in public service. Some public officers abused public power for private gains contrary to public service ethics. As a result, in 1970, the legislation was amended to add the offence of possessing a property which is corruptly acquired.<sup>xxvii</sup> Under the amendment, public officers could be required to give account of their properties.<sup>xxviii</sup> Giving a false account of property was an offence.<sup>xxix</sup> However, the amendment did not change the approach of prevention and combating corruption in Tanzania. The focus still remained in the public sector and the overall duty to prevent and combat corruption was left to the Police Force, the Director of Public Prosecutions (DPP) and courts.

After the independence of Tanganyika in 1961 and the Union between Tanganyika and Zanzibar in 1964 witnessed the enactment of the Prevention of Corruption Ordinance was repealed and replaced with Prevention of Corruption Act in 2007.<sup>xxx</sup> The latter retained all offences contained in the Prevention of Corruption Ordinance and added new offences. For instance, it criminalized such acts as using false documents to deceive or mislead principal, possessing property which is corruptly acquired,<sup>xxxi</sup> obtaining advantage without (adequate) consideration,<sup>xxxii</sup> receiving advantage on behalf of an accused,<sup>xxxiii</sup> and failure to produce bank account when required.<sup>xxxiv</sup>

Like its predecessors, the Prevention of Corruption Act did not establish a specialized organ to prevent and combat corruption. However, it conferred upon the Attorney General and the DPP special power of investigation. Under the Act, for instance, the Attorney General could authorize the police to investigate any bank account owned by a suspected public officer.<sup>xxxv</sup> Similarly, the DPP could authorize the police to search any premises, vessel, boat, aircraft, or vehicle suspected that any property corruptly acquired has been placed, deposited or acquired.<sup>xxxvi</sup> The DPP could also authorize the police to search any person suspected of possessing property corruptly acquired. Despite these measures, corruption increased among state authorities. To curb the situation, the Parliament amended the Prevention of Corruption Act to establish the Anti-Corruption Squad.<sup>xxxvii</sup> It was the first specialized organ to prevent and combat corruption in Tanzania. The squad was established by the President and was under the control and supervision of the Prime Minister.<sup>xxxviii</sup> The squad started to operate on 15 January 1975.

The squad was charged with the mandate to investigate and prosecute offences under the Prevention of Corruption Act and other offences involving corrupt transactions.<sup>xxxix</sup> It was also required to take necessary measures for the prevention of corruption in the public, parastatal and private sectors and to advise the public and private sector on ways and means of preventing corruption. However, its authority to investigate corruption cases was subordinated to the authority of the DPP. For the first time, anti-corruption measures covered both public and private sectors.

The Anti-Corruption Squad existed for seventeen (17) years and was replaced, in 1992, by the Prevention of Corruption Bureau (PCB).<sup>xl</sup> The PCB retained the functions of the Anti-



Corruption Squad. However, the mode of operation and model of administration changed. The PCB operated scientifically and independently. The PCB operated under the control and supervision of the President. It was composed of three departments: Human Resources and Administration, Legal and Prosecutions, and Training, Research and Public Awareness. The creation of the PCB and the measures stipulated in the Prevention and Corruption Act generally failed to effectively prevent and combat corruption in Tanzania. For instance, the legislation did not clearly outline the functions of PCB and did not cover many types of corruption. Moreover, the law focused on the public sector and little attention was paid to the private sector. Under the legislation the DPP had enormous powers over the PCB's prosecution process, and there was insecurity of tenure of the Director of PCB. In addition, the legislation did not cover public procurement and public contracts, and it did not require the PCB to submit reports to the Parliament. Meanwhile, there were new developments in the global and regional anti-corruption measures. These include the adoption of the United Nations Convention against Corruption (UNCAC) on 31 October 2003. The adoption of the African Union Charter on Prevention and Combating Corruption in 2003 and the adoption of Southern African Development Community (SADC) Protocol Against Corruption in 2001. These developments created a need for similar measures at the domestic level for laws fight against corruption.

Consequently, the Prevention of Corruption Act was repealed and replaced with the Prevention and Combating of Corruption Act No. 11 of 2007. Under the new law, Prevention of Corruption Bureau was renamed to Prevention and Combating of Corruption Bureau (PCCB). PCCB is a member of the International Association of Anti-Corruption Authorities (IAACA), an NGO established in 2006 to promote the effective implementation of the UNCAC, and to assist

## **THE ANALYSIS OF THE LEGAL REGIME GOVERNING PREVENTION AND PROHIBITION OF CORRUPTION IN TANZANIA**

The Constitution of the United Republic of Tanzania 1977 is the mother law of the land in which all other laws are to conform to it, and any law that contradicts its provisions it will be declared as void and unconstitutional. The issue of corruption has been recognized under Article 9(h) of the Constitution of United Republic of Tanzania of 1977, the Article provides on the pursuit of ujamaa and Self-reliance, in which the State authorities and all its agencies

are obliged to direct their policies and programmes toward insuring “all forms of injustice, intimidation, discrimination, corruption, oppression or favoritism are eradicated”. Apart, from the fact that corruption is recognized as something that has to be eradicated, and not to be practiced by government agencies, the Constitution of Tanzania empowered the Parliament under Article 64(1)<sup>xli</sup> of the Constitution of the United Republic of Tanzania 1977, to enact various laws in dealing with corruption, hence the Parliament enacted the Corruption Act to deal with various matters related to corruption in Tanzania.

The Prevention and Combating of Corruption Act,<sup>xlii</sup> is the main Corruption Act in Tanzania that was enacted in 2007; it was published in the gazette<sup>xliii</sup> and come into operation on 1<sup>st</sup> July 2007. The Act have criminalized those offences under the Act including bribe section 21 use of documents in order to mislead section 22 and persons obtaining advantage section 23<sup>xliv</sup> for the purpose of implanting the UNCAC of 2003. The objectives provided under section 4,<sup>xlv</sup> in which the main objective is to provide for the promotion and enhancement of good governance and eradication of corruption, further is to provide the institutional and legal framework necessary for the prevention and combating corruption. In addition the Act established the PCCB as hereunder referred as the Bureau, it is an independent public board, and constituted of Director General, Deputy Director General and such other official as may be necessary for the carrying out the function of the Bureau,<sup>xlvi</sup> among the function of the bureau stipulated under section 7<sup>xlvii</sup> stipulated on investigation in any alleged on suspected offence under the Act, Conspiracy to commit offence under this Act, and Conducts of public officials which is connected to corruption.<sup>xlviii</sup>

The Economic and Organized Crimes Control Act<sup>xlix</sup> as hereunder referred to as EOCCA, provision for the control and eradication of certain crimes and culpable non-criminal misconducts through the prescription and modified investigation and trial procedures and new penal prohibition, the provision of enhanced sanctions and new remedies for related matters.<sup>1</sup> The EOCCA, established the Economic Crimes Court under section 3(2)<sup>li</sup> that has the power to hear and determine cases involving economic offences under this Act in which the court vested with that power is the High Court, in which when hearing the cases under this Act shall be an Economic Crimes Court, it shall be constituted by a judge of High Court and two lay members. Further, part III of the EOCCA, provides for the investigation of the Economic Crimes, the investigation of all economic crimes under this Act, shall be conducted in accordance with the provisions of Criminal Procedure Act<sup>lii</sup> but where in any all-in respect of

the economic crimes the law provides on how investigation should be handled, it has to be conducted in accordance with the law.<sup>liii</sup>

The Prevention and Combating of Corruption Regulation,<sup>liv</sup> as hereinafter referred to as the PCCR. The regulations established various committees including Oversight committee, Management committee, integrity Committee, and Remuneration committee, and each committee has its composition and powers in respect to its functions of the bureau.

Further, Part IV of the PCCR provides for the Duties of officers and these including, duties to obey lawful directives and to act within the scope of their office,<sup>lv</sup> confidentiality and publicity where by the officer shall not divulge any information received in the course of his duties whether within or outside the bureau.<sup>lvi</sup> Also, is the classification and handling of documents and information including not disclosing any information without proper authorization, duty to carry identity card, duty to care for property and includes all property issued to him or those which are under his control in good condition, and notify on the hazardous or defects in the property, the officer who fails to notify on the hazardous or defects in the property, will be held responsible for that defects.<sup>lvii</sup>

Tanzania, a common law jurisdiction, criminalized money laundering through the Anti-Money Laundering Act.<sup>lviii</sup> The Act applies both Mainland Tanzania and Zanzibar however under section 4(1) of the Anti- Money Laundering Act<sup>lix</sup> provide for Financial Intelligence Unit (FIU) in which under section 4(2) of the same Act provides for the function of the FIU. Therefore, the Act states that predicate offence includes corruption practices, this is according to section 3(e) (h) of the Anti- Money Laundering Act.<sup>lx</sup> However corruption is described as a series of different practices, from bribery of local and foreign officials to possession of unexplained wealth and embezzlement. A more straightforward approach would be to define the offences in terms of any property obtained from criminal conduct which allow the proceeds of all the criminality.<sup>lxi</sup>

Prevention and Combating of Corruption Act No. 11 of 2007 was enacted to repeal and replace the Prevention of Corruption Act and under the new law, Prevention of Corruption Bureau was renamed to Prevention and Combating of Corruption Bureau (PCCB). PCCB is a member of the International Association of Anti-Corruption Authorities (IAACA), an NGO established in 2006 to promote the effective implementation of the UNCAC, and to assist Anti-corruption authorities in the world in fighting against corruption. The new legislation has given PCCB more legal force to prevent and combat corruption and has increased its power

and mandate. Under the law, PCCB is charged with examining and advising anti-corruption practices and procedures;<sup>lxii</sup> enlisting and fostering public support in combating corrupt practices;<sup>lxiii</sup> advising public, private and parastatals bodies on anti-corruption practices;<sup>lxiv</sup> cooperating and collaborating with international bodies in the fight against corruption;<sup>lxv</sup> investigating and prosecuting offences involving corruption;<sup>lxvi</sup> and investigating suspects of offences involving corruption.<sup>lxvii</sup> Therefore, the new legislation has given two aspects of the fight against corruption—prevention and combating equal weight. It has also dealt with corruption in both public and private spheres. Moreover, for the first time in the fight against corruption in Tanzania, a specialized anti-corruption body has been conferred with powers to investigate and prosecute offences involving corruption.<sup>lxviii</sup> Previously, the task was left to the police and the DPP. Furthermore, the legislation gives PCCB the power to require that any public official give an account of all properties in his or her possession as well as in the possession of his or her agent and the way such an official acquired such property. Failure to give such account on demand is an offence under the law.<sup>lxix</sup>

## **THE LEGAL CHALLENGES FACING THE PREVENTION AND PROHIBITION OF CORRUPTION IN TANZANIA**

### ***Shortage of Expertise dealing with corruption within an Institution***

The PCCB lacks experts, means and mechanisms of conducting investigations and prosecution of cases.<sup>lxx</sup> The PCCB suffers a shortage of experts and means of conducting investigation especially when dealing with an offence committed inside the country and abroad. Some of the respondents denied the assumption that the PCCB lacks experts, means and mechanisms of conducting investigations and prosecution of cases.

### ***The Expansion of the State Bureaucracy***

There is no authority which governing the investigation of PCCB and especially auditing of PCCB cases, the respondent asked “who will be the watchdog of the watcher”? The growth of the bureaucracy allows select individuals to gain direct access to state resources and to enjoy considerable privileges associated with administrative office. In Tanzania, some of social activists have resulted in challenges to bureaucratic control. For example, in Tanzania some education systems there have been struggles for more participatory decision-making and greater community control. Because schooling is only partly bureaucratized, there is more



political potential for teacher and community activists to push for local self-management. Incentives for corruption therefore expand because public officials have considerable control over the instruments regulating socio-economic benefits, and private parties are willing to make illegal payments to secure those benefits due to the weakness of the institution governing corruption.

### ***Long and unreasonable delay in determination of cases***

The quality of a Country's legal system is weak, particularly the possibility of being caught and punished meaningfully, determines the level of corruption. On the other hand, it will be important that anti-corruption investigators interact effectively with other agencies. These factors are in turn linked closely to the existence of effective anti-corruption laws, such as those pertaining to conflicts of interest and election campaign financing. Effective laws depend on the credibility and ability of the institution, police and judiciary to act against corrupt practices. It is revealed that and proved that given the need for autonomy and independence and the extreme sensitivity of many corruption cases, a careful balance should be struck when establishing the relationship between anticorruption investigators and other agencies. In environments where corruption is believed to be relatively pervasive and widespread, complete autonomy is advisable. Establishing an anticorruption unit in a police force may not be advisable, for example, if there is a significant likelihood that the police themselves may be investigated or if they are suspected of corruption. In any situations where these conditions are not met, corruption is liable to spread quickly.

## **CONCLUSION**

The Government of Tanzania has made combating corruption one of its top goals. Although the government has implemented numerous anti-corruption efforts, such as prosecuting a significant number of corrupt officials, corruption remains a significant issue in the country. The Government of Tanzania has been battling against corruption since the early days of independence, and the efforts have been re-doubled in the last years with the adoption of new and comprehensive anti-corruption strategy. The measurement has been monitoring public sentiments regarding the extent of corruption and their evaluations of the government's endeavours to address it.<sup>lxxi</sup> Tanzanian presidents have demonstrated resolute dedication to

combatting corruption. Following the release of the 1996 Warioba report on corruption in Tanzania, the country implemented a comprehensive framework of regulations, laws, and oversight agencies with the goal of deterring, detecting, and penalizing corrupt activities. These encompass the creation of the Prevention of Corruption Bureau, a Good Governance Coordination Unit, and the Ethics Inspectorate Department.<sup>lxxii</sup>

## RECOMMENDATIONS

The government shall ensure the availability of all resources necessary for the PCCB to execute its duties. In that regard the government should provide the PCCB with fund and all the equipment such as surveillance systems, transports and so forth. In pursuance with section 47 of the Prevention and Combating of Corruption Act,<sup>lxxiii</sup> funds and resources of the Bureau consist of the sums of money appropriated by Parliament. The Bureau relies only on the parliamentary budget to run its activities thus the Governments should create more sources of funds to ensure that the Bureau is all time well-equipped. With the availability of these resources the PCCB will be able conduct proper investigations, prosecution of cases and effectively eradicate corruption.

In addition to that, it is recommended for the government to continue learning from other jurisdictions that have attained tremendous success in fighting corruption to know the approaches they so applying and adopt them to apply in Tanzania.

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## ENDNOTES

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