

Compliance of Ethics Infrastructure for Public Officials' Assets Declaration in Tanzania

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Abstract

'Ethical infrastructure' is considered as one of the tools for ensuring that public officials declare their assets and comply with ethical standards in different countries across the globe. This is even more important in developing countries where corruption is perceived to be a major threat to development. Despite this recognition, most countries especially in the developing world suffer from ineffective assets declaration by public officials and a lack of compliance to ethical standards. A similar situation is reported in Tanzania where lack of compliance with ethical standards and assets declaration has been the order of the day despite the establishment of ethics infrastructure. This article examines existing ethics infrastructure in the public service and establishes the reason for the noncompliance of public officials to the existing ethics infrastructure in assets declaration. This paper, is a desk review of concept, theory and empirics of assets declaration and assets infrastructure across the globe and Tanzania in particular and the review includes the analysis of rules, regulations and guidelines which constitutes ethics infrastructure and govern assets declaration in Tanzania. The findings of the review indicate that ethics infrastructure is a foundation for assets declaration but the actual implementation depends on the government's will and the strength of the enforcement mechanism. The government needs to increase the autonomy and resources for enforcing authority and transparency in assets declaration and provide ethical training to public officials.

Keywords: Assets declaration, Ethical standards, Public service, Tanzania, Ethics infrastructure

1. Introduction

Assets declaration by public officials has received due attention as a strategy for not only sustaining ethical standards but also preserving information which serves as evidence for prosecutions related to unethical practices. Assets declaration is considered as a way in which public leaders and officials honestly disclose their wealth or assets when they are employed, elected or appointed as a way of refraining from unethical behaviours (Pope, 2005). Assets declaration is therefore considered a tool of ensuring adherence to ethical standards and conduct of public officials in the course of executing their day-to-day official duties (Chapman, 1998; Ngumbi, 2019; Amin & Marin, 2020). Assets declaration as a concept can be subsumed into two categories: the first is “ad hoc declaration which takes place when a conflict of interest emerges in the public service (Carney, 1998) concerning a disclosure of wealth that can hamper the performance of public officials (Larbi, 2005). This type of declaration can appear in the form of an unwritten or written declaration in case of a conflict of interest. A good example of this practise is carried out by the members of the House of Commons in the United Kingdom who are required by law to disclose their interests in the House or the Parliamentary Committee in case of a conflict of interest (Larbi, 2005; Carney, 1998). Similarly, several Commonwealth countries in Africa have adopted this approach as a tool for asset declaration (Larbi, 2005).

The second category of declaration is called the disclosure of assets to a Register of Interest. This type of declaration involves the declaration of the assets given to public officials before the occurrence of a conflict of interest. It is mainly used as a common method for monitoring a conflict of interest among public officials as a strategy for developing and sustaining ethical standards in public service (Larbi, 2005). This paper follows the disclosure of assets to a Register of Interest to gain more insights into how public officials declare their assets before joining the public service when they quit the public service and the factors associated with noncompliance with assets declaration.

Overall, assets declaration is expected to promote ethical standards and conduct in public service (Amin & Marin, 2020). The promotion of the two phenomena in the public service is considered a precondition for public trust and good governance because its practice leads to good governance which bridges a gap between the expectation of citizens and the required ethical behaviour of a public official (Larbi, 2005; Ngumbi, 2019; Ethics and Anticorruption commission, 2019). Therefore, the goal of assets declaration is to ensure substance of ethical practice in the public service through enhanced transparency and accountability, which in turn, creates trust in government. In addition, assets declaration increases precaution for public

officials by encouraging them to live according to their earnings (OECD, 2000; OECD, 2011; Amin & Marin, 2020).

Accordingly, some countries have developed ethics infrastructure for assets declaration as one of the techniques and mechanisms of maintaining ethical standards in public service. In such countries, public leaders are required to declare their assets as a means of addressing problems of unethical practices (Larbi, 2005). As part of the ethics infrastructure, different countries have developed regulations and procedures to guide the declaration and mandated independent institutions to monitor the implementation of the formulated rules and guidelines (OECD, 2011; Yusuph et al., 2017).

Nevertheless, the enactment of laws and regulations has not sufficiently addressed the problem. Unethical behaviour is still widespread despite the new development in ethics infrastructure. The assessment shows that the responsible commission failed to submit the assets declaration of public officials. Only 47 officials out of 118 who were required to submit their forms had submitted. This includes failure to verify contents in the declaration forms and failure to seek clarifications by responsible commissions (Ethics and Anticorruption commission, 2019). While in Tanzania, most public officials, especially politicians, seem to be more reluctant to declare their wealth (Nipashe, 2013; Mwanachi, 2013; Xinhua, 2020). The failure of compliance to the rules and regulations for assets declaration has been attributed to several factors, these include the low capacity of the enforcing institution and the existence of rules and regulations which are grounded in the antecedents of the colonial legacy in Africa (Nipashe, 2013; Ngumbi, 2019; Mwanachi, 2013). The most recent evaluation in Kenya shows that some of the reasons attributed to failure of compliance is ignorance of the public officials and the fear of victimization by investigative agencies (Ethics and Anticorruption Commission, 2019). Overall, studies on detailed analyses of the combination of these factors and their attributes to noncompliance behaviour are scarce. This raises a question worth investigating, that is, 'what is the state of the existing ethics infrastructure for assets declaration in Tanzania and how can we account for the noncompliance behaviour of public officials?'. The rest of the paper is organized into four parts: the first part is the desk review on the background of assets declaration, the concept of ethics, ethics infrastructure, assets declaration, the theory of ethics and the empirical review. The second part presents the methodology, the third comprises four sections namely, assets declaration in Tanzania, the reasons for noncompliance to assets declarations and discussion of the findings; and the fourth part presents conclusion and recommendations.

2. Literature Review

2.1. Antecedents of assets declarations

Historically, the development of assets declaration can be traced back to 1995 when several countries adopted the model of ethics infrastructure proposed by OECD (2000). In this respect, these countries launched the reforms as an attempt of developing ethical standards and conduct in the public service (Stevulak & Brown, 2011). Besides, some countries used a single or combined element of ethical standards to promote and sustain ethical standards in public services (Chene, 2008; UNDP, 2007).

“The adoption of ethics infrastructure by different countries was attributed to pressure from different international institutions. The first institution is the United Nations which developed anticorruption convention. The convention requires every government across the globe to establish strategies and mechanisms to ensure that public officials disclose their assets to proper authorities when they enter the public office. The assets they are required to declare includes their investments and substantial gifts or benefits which may cause a conflict of interest” (OECD, 2000; United Nations, 2004; Larbi, 2005; Chene, 2008). Therefore, the United Nations (2004) “convention played a great role in the development of assets declaration of public officials in different countries. The second institution is the organization for Economic Cooperation and Development abbreviated as (OECD). This institution carried out two studies in 1996 and 1998 to establish the factors affecting ethical conducts of public servants”. The findings led to the creation of international ethics infrastructure as a tool of enhancing ethical standards in the public service through assets declaration (Larbi, 2005). The third institution attributed to this development is the World Bank that provided technical support to many countries on how to plan and draft the model of assets declaration forms. In addition, the World Bank provided financial assistances to the institutions created to administer the assets declaration programme. For example, the World Bank helped to compile laws for assets declaration in 18 countries including Tanzania, Ghana, Kenya, Nigeria and Uganda in Africa (Messick, 2009; Chene, 2008). The fourth institution is the African Union (AU) which launched the convention on preventing and combating corruption. The convention makes assets declaration by public officials compulsory. The enactment of this convention signals a good intention of African Union to promote adherence to ethical standards of African leaders and public officials in discharging their duties in the public office (UNDP, 2007).

The fifth institution is the Southern African Development Community (SADC) which crafted the protocol against corruption in 2003. The goal of the protocol was

to promote and strengthen the capacity of member states and to prevent corruption in public services to enhance ethical standards (SADC, 2001). The protocol requires member states to fight corruption which impedes development. In doing so, public officials are required to perform their duties in the public interest and not for personal gain. The protocols on a fight against corruption are built on the goal of assets declaration which is assumed to be an effective tool for reducing misuse of power, lessening corruption, and enhancing accountability, transparency and public trust in the public service (SADC, 2001). Based on the relevance of assets declaration, many countries have established policies and directives for public leaders and officials to declare their assets when they enter the public service or when promoted to new positions (Chene, 2008).

In Tanzania for example, the history of assets declaration can be traced back to the pre-independence period when the government enacted the law of prevention of corruption. This law was enacted in 1958 to control corrupt behaviours among public servants. A few years later, the law was proven weak and failed to realize the intended goal because of its inadequacy in dealing with ethics of public servants. Accordingly, the government enacted another law known as the Permanent Commission for Enquiry to control the unethical behaviour of public leaders (Tenga, 2010).

Nevertheless, the effective assets declaration of public officials did not take off until 1967 when the philosophy of ethical leadership was introduced by the government through the Arusha Declaration. In accordance with the Arusha Declaration public leaders were required to adhere to the Code of Ethics for public servants and demand the same from their followers. But also, the declaration came with a Code of Ethics for the party leaders which defines the public leaders as party members and public servants (Tenga, 2010).

In 1995, the government strengthened assets declaration through the enactment of a Code of Ethics for Public Leadership in 1995. The code insisted that public leaders refrain from conflict of interest through assets declaration. Besides, the code established clear rules of ethics in respect of conflict of interest for, and post-employment practices and finally established Ethics Secretariat with Article 132 of the Constitution of the United Republic of Tanzania to ensure that a public servants complies with the code of ethics in the course of discharging their duties (URT, 1977; URT, 2016). Following the establishment of this secretariat in 2008, about 7,447 forms were issued to public leaders who were required to fill such forms (Msuya, 2009) while in the year 2010 to 2020, the Ethics Secretariat issued 8,410 forms to politicians and civil servants who were required to fill the forms although only half of them filled the forms (Nipashe, 2013; Mwanachi, 2013; Xinhua, 2020).

2.2. Ethical infrastructure

Ethics infrastructure entails the combination of different rules, regulations and policies which are developed to regulate the ethical conduct of public officials (Amundsen, 2009; Lameck, 2017; Ngumbi, 2019). According to Parker et al. (2008) the concept of ethics infrastructure was initially introduced in the United States to denote policies and structures that upkeep compliance with professional conduct (Parker et al., 2008). Ethics infrastructure is also called ethics regime or integrity (Stare & Klun, 2016). These rules, regulations and policies guide public officials to abstain from unethical conduct through directive and description of what is permitted or not permitted (Lameck, 2017). The tools of ethics infrastructure in Tanzania include the Constitution of the United Republic of Tanzania of 1977 as amended from time to time, the Public Leadership Code of Ethics Act, Cap 398 of 1995 and its Regulations of 2000, The Public Service Act, Cap 298 of 2000, The Public Service Code of Ethics of 2005, The Local Government Acts and Professional Codes (URT, 1977; Tenga, 2010; URT, 2016).

On the other hand, the conventional literature on ethics has developed various theories of ethics and frameworks to guide ethical practice in public service. One of the prominent theories concerning this is Kantian Ethical theory which provides a wide-ranging framework to guide and direct the behaviour of public servants to live a moral life when discharging their public duties. Besides, the theory insists on the importance of rules but also the respect for human dignity in the discharge of public duties (Singh & Mishra, 2018). The central tenet of this theory is a duty or what ought to be done, rather than the consequences of the action (Dimmock & Fisher, 2017). Under this theory, actions are morally permissible if they respect what Kant calls the Categorical Imperative (moral laws). In this case, Kant distinguishes between two (2) types of imperatives, categorical and hypothetical imperatives. According to the author, categorical imperatives are unconditional, and need to be obeyed under any conditions while hypothetical imperatives are situational (Dimmock & Fisher, 2017; Singh & Mishra, 2018). For example, the code of ethics for public servants is a set of categorical imperatives which provides the rules to be followed by public servants. The theoretical assumption is that in any condition, the public servants would be willing to obey the existing rules and regulations but in reality, the rationality of human behaviour influences the deviations from the formal code of ethics.

2.3. Assets declaration

Assets declaration implies a system of assets disclosure in which public leaders and officials honestly disclose their wealth or assets when they are employed, elected or appointed in public office as a way of preventing unethical behaviours among them (Pope, 2005). Many countries across the globe have conceived assets declaration as a means of enhancing ethical standards in public service (Larbi, 2005; Mpambije, 2016; Ngumbi, 2019). Accordingly, governments in several countries adopted policies and directives for public officials to declare their assets in fostering ethical behaviours (Chene, 2008). Some countries have developed regulations and conventions mandating public leaders and officials to declare their assets when they enter the public service or are promoted to new positions (Chene, 2008). The declaration can be of two types: ad hoc declaration and disclosure of assets to a Register of Interest. The ad hoc declaration takes place when a conflict of interest emerges with the public interest (Carney, 1998). It involves the disclosure of wealth that can hamper the performance of public officials and it normally appears in the form of the unwritten or written declaration, at the point where a conflict of interest happens (Larbi, 2005; Mpambije, 2016; Ngumbi, 2019). The second type is the disclosure of assets to a Register of Interest. This type involves a written statement of the assets of public leaders and officials before any occurrence of conflict of interest. It is mainly the common method for monitoring the conflict of interest among public officials in various countries aimed at developing and sustaining ethical standards in the public service (Larbi, 2005). Therefore assets declaration is used by different countries as a tool of promoting ethical standards in public service and encouraging public leaders to refrain from unethical conduct (Pope, 2005).

2.4. Empirical literature review

The development of ethics infrastructure and its implementation in public service has received attention in the mainstream literature on ethics and governance. Overall, ethics infrastructure has been used as a blueprint to guide the behaviour of public officials and public leaders (Ngumbi, 2019). For example, in Tanzania, the Code of Ethics for public leadership which is part of the ethics infrastructure guides public officials both at the national and local levels to declare their assets (Tenga, 2010). It is a requirement of the code that all public officials with higher positions in public office declare their assets to the Ethics Secretariat to foster ethical standards and behaviour in the public service. The Ethics Secretariat was established by the Government of Tanzania to facilitate the smooth implementation of the code of ethics for public leadership. The Secretariat is entrusted with the

powers to make sure that the public leaders comply with the leadership code of ethics, particularly the ethics declaration (Tenga, 2010). It is from this backdrop that the Secretariat supplied assets declaration forms to 7,447 public leaders who were required to fill them in 2008 (Msuya, 2009) and in 2010 to 2020, the Ethics Secretariat supplied 8,410 forms to public officials who were required to fill the forms (Nipashe, 2013; Mwananchi, 2013). Nevertheless, most public leaders especially politicians seemed to be more reluctant to declare their wealth. For example, more than half of the public servants who were required to fill out the forms did not return them but also the public leaders who declared their assets and income did not provide accurate information (Nipashe, 2013; Mwanachi, 2013; Ngumbi, 2019; Xinhua, 2020).

The literature has disclosed various factors which lead to this deviation or noncompliance behaviour to the code of ethics in various countries. To begin with, this behaviour has to do with the loss of integrity and accountability among public leaders which leads to corruption both: grand and petty, in the public service (Gray, 2015; Mbwette, 2014). There is also a problem with the general personalities among those required to disclose their wealth and assets including a lack of patriotism and commitment (Muzila et al., 2012; Vuuren, 2014; Ngumbi, 2019). Moreover, there is a laxity in the institutions entrusted with the responsibility of the enforcement of this law among public leaders,. This implies that the authorities governing assets declaration are both not willing and not capable of ensuring public leaders' compliance with the existing rules and regulations (Gray, 2015; Mbwette, 2014). Another reason is inadequacy of resources. The institutions established for assets declaration do not have enough financial and human resources for them to perform their functions effectively (Chene, 2008; Mrindoko, 2012). For example, the institutions do not have enough staff to accommodate the number of public officials who are declaring their assets. The inadequacy of human resources also bears on the limited technical capacity of the Secretariat to evaluate, review and prove the submitted information for assets declaration (Chene, 2008; Mrindoko, 2012). Besides, there is a problem of limited budget which constraints the capacity of the Ethics Secretariat to finance its core activities such as; training and inspection of the assets declaration (Mrindoko, 2012). In addition, there is a problem of legal incapacity of the secretariat. Although the law requires public officials to declare their assets to the Commissioner of Ethics Secretariat, the law does not give the Commissioner the powers to take any measures against public officials who fall to comply with tis law. Another reason is the lack of political will for compliance. In developing countries, most politicians lack the political will to develop and maintain effective assets declaration (Chene, 2008; URT, 2016). In addition there is the problem of confidentiality of information. Confidentiality excludes other

important actors such 'the media and NGOs from having access to information which is important for advocacy on ethical standards in public service. Finally, the issue of social values and norms which although do not feature clearly, their existence guides the behaviour of public officials because social rules define what is allowed or not allowed in a particular context (Vuuren, 2014). Although these factors seem to be known, the way they work in combination and the context in which they operate is a question for further investigation.

3. Research Methodology

This study employed various research methods to respond to the following research question, *what is the state of the existing ethics infrastructure for assets declaration in Tanzania and how can we account for the noncompliance behaviour of public officials?* To respond to this question, the study adopted qualitative enquiry with empirical reviews and content analysis of different reports, guidelines, directives and regulations guiding the practice of assets declaration in Tanzania. Some of the important documents reviewed include; the Constitution of the United Republic of Tanzania of 1977, the Code of Ethics for public leadership of 1995 revised in 2016, the Strategic Plan of Ethics Secretariat of 2018/2019-2022/2023, the government integrity pledge, the compositions and the functions of the Ethics Secretariat in Tanzania and the empirical review (ranged from the year 2009 to 2022) on assets declaration in Tanzania.

The completion of the review was followed by the content analysis of the documents. The themes for the analysis were the elements of the existing ethics infrastructure, assets declaration in Tanzania, different categories of public leaders who are required to declare their assets, different types of assets they are required to declare, the trend of assets declaration and finally the analysis of the empirical literature on the reasons for non-compliance to assets declaration.

4. Analysis and Discussion

4.1. The state of assets declaration in Tanzania

In Tanzania, assets declaration by public officials is regulated by the Constitution of the United Republic of Tanzania of 1977 and the Code of Public Leadership Act, the revised edition of 2016. The constitution establishes the Ethics Secretariats through Article no 132 to monitor the implementation of the Code of Public Leadership Act. The goal of this law is to foster ethical standards and enhance transparency and accountability in public service (Gusella, 2010; URT 2016). Therefore, the law requires public officials who enter, vacate public office or

appointed to higher positions in the public service to declare their assets to the Ethics Secretariat to foster ethical standards in the public service. For example, section 9(1) of the law requires all public officials within three months after the commencement of this Act, or within thirty days after taking office and at the end of each year submit to the Commissioner a written declaration, in the prescribed form, of all property or assets owned by or liabilities owed to, him, his spouse or unmarried minor children (URT, 2016). According to Msuya (2009), the Secretariat supplied assets declaration forms to 7,447 public leaders who were required to fill them in 2008 while in the year 2010 to 2020, the Ethics Secretariat supplied 8,410 forms to public officials who were required to fill the forms (Nipashe, 2013; Mwananchi, 2013; Xinhua, 2020). Nevertheless, most public leaders especially politicians seemed reluctant to declare their wealth. Additionally, the law provides for the types of assets to be declared by public officials when they enter or vacate public office. These include; cash and deposits, treasury bills, dividends, houses, land, income, industrial, commercial farms, professional firms, shareholdings, deposit accounts, mortgages and loans to be declared (URT, 2016; Larbi, 2005). In addition, the law provides the specific categories of staff required to declare their assets as indicated in Table 01.

Table. 01: Different categories of staff required to declare their assets

Types of officials	Type of leaders required to declare their assets
Executive	President of the United Republic of Tanzania, Vice President, Prime Minister, Ministers & Deputy Ministers.
Judiciary	Chief Justice, Attorney General, Judges and Magistrates
Legislature	Speaker, Deputy Speaker and Members of Parliament
Other public servants	Chief secretary, permanent secretaries, directors, governor of central bank & deputies, auditor-general, high commissioners, chief of defence forces, chief of national service, inspector general of police, principal commissioner of prisons, director general of prevention corruption bureau, and general managers of public enterprises
Presidential representative	Regional and district commissioners
Extra	Spouses and unmarried children of leaders and officials

Source: URT, (2016); Mpambije, (2016)

Apart from government officials, Table 01 shows that the declaration must be extended to family members of the public officials who are required to declare their assets. The intention behind the inclusion of family members is to reduce the chance for public officials to declare a fewer assets and hide others through their family members (Larbi, 2005; Mpambije, 2016).

In this regard, the constitution provides for the establishment of the Ethics Secretariat as mentioned in the preceding section to oversee the implementation of this law (URT, 1977). This includes the appointment of the Commissioner of the Secretariat who is appointed by the President and given a mandate to oversee the implementation of the Code of Ethics (URT, 2013). With respect to the assets declaration, the Commissioner is entrusted with the powers to cross-check the correctness of the assets declaration's information and sustain the records (URT, 2016). Therefore, the Secretariat is mandated to make sure that the declaration of assets by public leaders is carried out in official forms which are then submitted to the Commissioner of the Secretariat (URT, 2016). To perform its duties effectively, the Secretariat is composed of the Commissioner who is the chief in charge of the Secretariat and other employees appointed by the President of the United Republic of Tanzania (URT, 2013; Makoye, 2013)

4.2. Reasons for noncompliance to ethics infrastructure for assets declaration

The documentary review show that the Government of Tanzania considers compliance with ethics infrastructure as a tool of fostering ethical behaviour and standards in the public service. For example, since independence and even before, the government has formulated different rules and codes of ethics to foster ethical conduct and behaviour in public service. "Before independence, the colonial government established a law for the Prevention of Corruption Ordinance Cap 400 of 1958 to control corrupt behaviour of public officials. After independence in 1961, the government retained the same laws which become ineffective because of the failure to solve the problem of unethical behaviour of public officials. Additionally, the Permanent Commission for Enquiry was established to deal with the issues of corruption" (Tenga, 2010). Accordingly, the Arusha Declaration was inaugurated and a Code of ethics was introduced in 1967 for TANU party leaders and assets declaration was made compulsory for all public officials (Nantulya, 2015). Given the transformation from a centralized economy to a free market economy, the government saw a need to have a more elaborate Code of Ethics for public leadership which was enacted in 1995 to guide the assets declaration of public officials.

Despite the enactment of this law, the trend of unethical behaviour is still increasing in public service. As a response to this trend, in 2014 the government established an integrity pledge as an additional effort to curb the endless unethical behaviour through the promotion of transparency, accountability, integrity, professionalism and good corporate governance; other measures include enhancing anti-corruption elements to strengthen internal control mechanisms; enhancing the implementation of Public Leadership Code of Ethics Act, the Prevention and Combating of Corruption Act, Public Procurement Act, Public Service Act, Code of Conduct for Public Service and Professional Code of Conduct; enhancing the relationship among public leaders, public servants, owners, Executive Officers of companies and the citizens; and curb unethical practices at the workplaces (Mwaijande, 2022; URT, 2022). Despite this new development in ethics infrastructure for assets declaration in Tanzania, it is argued that public officials are still holding undeclared assets while other public officials are directly associated with issues of unethical practices such as corruption (Mwaijande, 2022; URT, 2022). The mainstream empirical literature shows various factors which are attributed to low compliance to assets declaration by public officials as discussed in the following sub sections below.

4.2.1 Incapacity of the institutions

One of the factors attributed to low compliance with assets declaration among public officials is the lack of capacity of the institutions responsible for assets declaration. For example, the Ethics Secretariat in Tanzania, which was established by the government has failed to ensure compliance with ethical standards due to a lack of capacity to establish a strong feedback mechanism for monitoring the enforcement of ethical standards in the public service. In addition, Ethics Secretariat has not been able to conduct/convene General Meetings of Workers Council as per legal requirements to discuss and approve important matters related to staff affairs and institutional budget for effective compliance with ethics (URT, 2018).

Moreover, the secretariat cannot properly implement the Annual Procurement Plan. Sometimes, it approves emergency and rush procurements of goods and services which is against the requirements of the Procurement Act in Tanzania. Such practice has caused some damage and loss of resources among Ethics Secretariats and hence hindering the efforts of promoting accountability and good governance (URT, 2018). In addition, the Secretariat lacks irregular capacity-building including short and long-term training courses for its staff, a lack of a conducive working environment and working facilities, inadequate customer care knowledge and a lack

of ICT capacity thus limiting the Secretariat from performing its function (URT, 2018). A lack of training leads to a lack of technical capacity to read, evaluate and verify the submitted forms for assets declaration (URT, 2013).

As argued in the findings, the responsible institutions lack the technical capacity to evaluate, review and verify the submitted information for assets declaration but also lack the capacity to procure the required goods and services for the Secretariat. The technical capacity expected to aid the authorities to verify whether the provided information is correct is still a challenge (URT, 2013). These findings are consistent with the findings in a study by Larbi (2005) who observed that the performance of the Ethics Secretariat is constrained by a lack of investigative capability, which makes it difficult to collect satisfactory and substantial evidence for prosecution. The problem of law capacity is also consistent with the findings in a study by Chene (2008) and Mrindoko (2012) who cited the lack of enough staff to accommodate the number of public officials who are declaring assets and the limited budget for the Ethics Secretariat to manage the assets declaration by public officials as constraints.

4.2.2 Lack of a national agenda

The lack of a national agenda on ethics and patriotism constraining the willingness of the stakeholders to support compliance with ethical behaviour is another reason (URT, 2018). The Government of Tanzania has not developed a comprehensive national agenda to define the national values and to deal with issues of ethics in the public service. The absence of a national agenda to guide the ethics-related matters at the national level remains a problem leading to low compliance with assets declaration in Tanzania.

4.2.3 Laxity of the institutions

Another factor attributed to the noncompliance behaviour among public officials in Tanzania is the laxity of the institutions which are given the powers to ensure compliance and enforce the law. The laxity of these institutions is also attributed to low capacity and limited resources for carrying out their functions and the lack of independence. Lack of resources (financial and human resources) is one of the factors constraining assets declaration in Tanzania (Chene, 2008; Mrindoko, 2012). Although the government has established the institutions including rules and regulations such as the Leadership Code of Ethics Act and the organization dedicated to ensuring compliance with ethics, these institutions are not given adequate resources and capacity to perform their roles effectively (Chene, 2008; Mrindoko, 2012).

4.2.4 Lack of integrity and accountability of public officials

The loss of integrity and accountability of public officials is another factor which leads to increased corruption and lack of compliance with ethical behaviour in the public service in Tanzania. The lost integrity is related to a lack of patriotism and commitment among public leaders which together constrain public servants from disclosing their wealth or disclosing inaccurate information (URT, 2018). It should be noted that the lost integrity and accountability of public leaders lead to increased corruption and lack of compliance with assets declaration in the public service.. This finding is consistent with the finding in a study by Chene (2008) who revealed that some public servants still have suspicious assets in their possession which signal the existence of unethical practices emanating from a lack of integrity and patriotism.

4.2.5 Staffing

The system of staffing especially the appointment of the Commissioner and other employees of the Ethics Secretariat is also among the reasons for noncompliance. These categories of employees who are key to the performance of the Ethics Secretariat are appointed by the President. This implies that the Ethics Secretariat is accountable to the President who is vested with the powers to appoint and dismiss its staff. This creates a challenge because the Secretariat cannot decide against the will of the President (URT, 2013). As argued in the findings, the Secretariat lacks the autonomy to decide on the assets declaration of public officials without interference from the higher authority in Tanzania. This is consistent with what is reported by Chene (2008) and Mrindoko (2012) that most of the established ethics institutions lack independence which constrains their autonomy to enforce ethical standards.

4.2.6 Confidentiality of the information

The information concerning assets declaration is considered confidential and making it difficult for public leaders to disclose their assets to the public (URT, 2016). Disclosing assets could increase public awareness and hence control improper possessions. Similar observation is made by Chene (2008) and Makoye (2013) that confidentiality of information is a challenge to assets declaration because it excludes other important stakeholders such as the media and NGOs who are important for advocacy on ethical standards in the public service. Therefore, failure to disseminate information concerning the declaration of assets, constrain public officials from being accountable and appreciate the need for declaring the

correct information. If the citizens have access to information, the public officials will be accountable knowing that the public is aware of their possession and consequently, creating compliance with ethical standards, the received wisdom holds permitting citizens to access the public officials' declared information which can improve the asset declaration system.

4.2.7 Historical phenomenon

Finally, the problem of asset declaration in Tanzania can be treated as a historical phenomenon caused by the existing values and norms in the public service. The negative social rule embedded in public service has not been removed. The public servants still believe that public service is for the benefit of the government and that public servants and the entire public believes that public servants should use their office well by using public office for private gain (Lameck, 2017).

Overall, noncompliance with the ethics code can further be explained by the existing social rules. For example, some authors argue that poor implementation of ethics infrastructure is attributed to negative social rules which escalate the growing trend of unethical behaviour and corruption in the public services (Lameck, 2017).

5. Conclusion and Recommendations

5.1. Conclusion

It can be concluded that Tanzania has established different institutions to ensure compliance with assets declaration by public officials. The main legislation used to guide assets declaration in Tanzania is the Code of Ethics for Public Leadership Act of 1995 which delineates the assets to be declared by public officials and the mode of declaration such assets. In line with this, the government has established the Ethics Secretariat, which is entrusted with the powers of ensuring compliance with assets declaration among public officials. However, the institution responsible for monitoring compliance faces challenge of a lack of both financial and human resources capacity. Although this institution receives the budget from the government, the allocated budget is not enough for the training and recruitment of adequate staff and for building the technical capacity of the secretariat personnel. As a result, the -non-declaration and provision of inaccurate information by public officials has increased. Furthermore, a lack of national agenda on ethics-related matters has not been established. The agenda is required to guide the ethics-related matters at the national level. The authorities should note that the implementation of asset declaration in the public service is a complex task which needs more support from the government including technical capacity to examine, review and verify the

information; and resources such as funding, human resource and facilities such as records storage facilities.

5.2. Recommendations

The government of Tanzania should do the following to ensure more compliance with assets declaration among public officials. First, the Tanzania government should employ adequate staff to accommodate the number of public officials who are required by law to declare their assets; the government should also strengthen the legal requirements for those who provide incorrect information or fail to declare their assets,

Furthermore, the Tanzania government should provide adequate resources such as finances to enable the implementation of different activities of the Secretariat. Moreover, the government should allow the public to have access to the information for assets declaration to increase transparency and accountability among those who are involved in assets declaration. In addition, the government should allow other institutions such as the Parliament to approve the staffing process of the Ethics Secretariat. Overall, the government should increase the autonomy of the enforcing authority. Finally, the government should strive to develop public values and norms to guide the behaviour of public leaders instead of relying on formal rules alone. This is because the review shows that in the Tanzanian context, values are neglected and more emphasis is placed on compliance with formal rules, policies and regulations and little emphasis is placed on building ethical values to guide the behaviour of politicians and officials. As a consequence, unethical behaviour is widespread among civil servants and the quality of public service is compromised. Therefore first, the officials must be trained on organizational values and norms and in turn they must communicate ethical values through demonstrating the desired behaviour to the rest of staff in the public service. In the Tanzanian context, the training of ethics should include the moral foundation of the public service and the clear separation between private matters such as family, friends or relatives and office issues. This must be followed by getting feedback from the participants. In this process, the senior officials and politicians must be oriented to learning points and techniques to deal with specific situations of conflict of interest as stipulated in the Code of Ethics.

6. Limitations and Further Research

This research was limited to the desk review and the review of important rules and guidelines which influence the assets declaration of public servants in Tanzania.

This area needs further in-depth research to investigate the relative importance of different factors for ethics infrastructure and the way they influence asset declaration as well as the development of social rules and norms which influence the behaviour of public leaders and public servants.

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