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Parliament: Make Time to Discuss CAG Report!

The second part of the Parliament shall be the principal organ of the United Republic which shall have the authority on behalf of the people to oversee and advise the Government of the United Republic and all its organs in the discharge of their respective responsibilities in accordance with this Constitution.

Constitution of the United Republic of Tanzania, section 63.2.

Every five years, the Tanzanian people are called to elect a new Parliament. With their vote, they entrust the delegates with the role to oversee the Government's responsible use of power and resources. The Parliament's strongest ally in the endeavour of ensuring accountability is the Controller and Auditor General (CAG). Over many years, the CAG has performed the role as the conscience keeper of public funds.

During a media briefing on Monday, 4th of April 2013, the National Assembly's Assistant Director of Information, Mr Deogratius Egidio explained to the journalists: "However due to limited time and the change of timetable, the CAG reports will not be discussed during this meeting." (Source: *Alvar Mwakyusa. "Tanzania: Bunge Session Kicks Off on Tuesday in Dodoma." 9 April 2013. Internet. <www.AllAfrica.com>*).

With the decision to disregard the CAG report and immediately proceed to the discussion of the financial plans, the Parliament deprives itself of its constitutional responsibility to oversee the government's performance. After the budget estimates have been approved, established laws and regulations govern the accountable use of public monies. **The Public Finance Act (2001)** requires the Minister of Finance to ensure "[...] that full and transparent accounts are from time to time and not less than annually made to the National Assembly [...]" and "that the control of the National Assembly over such resources and public monies is maintained [...]". **The Public Audit Act (2008)** obligates the Controller and Auditor General to "examine, inquire into and audit the accounts submitted to him".

The Annual General Report of the CAG (2012) shows that people's concerns regarding the proper handling of entrusted monies are justified: among various other issues, the CAG queried that goods worth TSH 31 billion had been procured and paid but not been delivered. To prevent such kind of mismanagement in the future, the CAG is empowered to make recommendations. However, the CAG stated in the same report that "most of the recommendations [...] were not responded to, which is an indicator of lack of seriousness on the part of the Government in implementing those recommendations."

The CAG's recommendations are not only essential to assess the past performance of government agencies; he also provides input with regard to the tabled appropriation bill. In 2012, the CAG recommended: "The outstanding liabilities totalling to TSH 1.327 trillion should be recognized in the National Accounts and should be taken into account in the next years' national budget." These valuable

contributions are rendered meaningless if the Parliament does not discuss them ahead of the budget estimates.

The fact that the CAG raises the same audit queries year after year reflects the Parliament's notorious disregard of its oversight function. Instead of discussing the new budget estimates, it should use its constitutional power that is enshrined in section 63.3.b to "debate the performance of each Ministry during the annual budget session of the National Assembly". At the end of such an indispensable debate, the members of the House should conclude if they trust in an office bearer's ability to manage public monies according to established laws and regulations.

The budget cycle needs to provide the Parliament with sufficient time to discuss the CAG's report to evaluate the performance all government agencies. Without such a debate, mismanagement will continue undermining the efficiency and effectiveness of the government's development programmes.

Citizens should to keep a close eye on the Parliament's oversight performance and decide at the next election if their current legislators deserve their trust for five more years.



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