ABSTRACT
The proper management of natural resources and its proceeds is critical for resource-rich countries. Many resource-rich countries have arguably been plagued by aspects of what scholars call ‘the resource curse’. Overcoming ‘the curse’ has thus occupied center stage in studies about extractive resource governance. The Extractive Industries Transparency Initiative (EITI) has been promoted as having the potential to overcome some aspects of the resource curse especially the ‘rentier politics’. Several countries have adopted and domesticated the initiative. However, studies on transparency present contradictory findings about the usefulness of the initiative. This paper examines Tanzania’s adoption and implementation of transparency in extractive sector governance. The paper examined Tanzania’s EITI implementation process, its reconciliation reports and how these reports are used by the parliament, media and civil society to push for governance improvements in the sector. The review of these key documents found that adoption and implementation of the EITI has improved the extractive sector governance by making it more transparent and accountable.

ARTICLE HISTORY
Received 27 October 2017
Accepted 5 June 2018

KEYWORDS
Transparency; EITI; extractive sector; governance; accountability; Tanzania

Introduction
For poor countries endowed with natural resources, the proper use and management of natural resource wealth is critical. Resource-rich countries in Africa have not been able to turn their wealth into broad-based and equitable socio-economic development and transformation. Instead, their natural resource wealth has generally turned out to be a curse. In fact, research shows that natural resources such as oil and minerals come with a whole range of pathologies such as corruption, weak governance, rent-seeking, plunder, civil war and conflict (Collier 2007; de Soysa 2015; Dunning 2008; Gilberthorpe and Papyrakis 2015; Kolstad and Søreide 2009; Le Billon 2001, 2005; Papyrakis, Rieger, and Gilberthorpe 2016; Sala-i-Martin and Subramanian 2012). In Tanzania, while the extractive industry has expanded and grown rapidly since the mid-1990s, the sector’s contribution to the national economy and human development has remained below expectations (Curtis 2012; Curtis and Lissu 2008; Magai and Márquez-Velázquez 2013; Poncian and George 2015). Arguably, the paradox between natural resource wealth and poor economic and human development is a question of how natural resource wealth is governed (Besada, Lisk, and Martin 2015; De Silva 2013; Diamond and Mosbacher 2013).

Natural resource governance requires institutional, legal and policy frameworks for the management of natural resources (Van Alstine et al. 2014), that consider issues of transparency and accountability in the extractive industries sector (Mejia-Acosta 2010). Of interest to this paper is the Extractive Industries Transparency Initiative (EITI) which has garnered attention at global and local levels. As a natural resource governance initiative, the EITI is a multi-stakeholder initiative involving multinational and state-owned extractive companies, host governments, home governments, business and industry associations, international financial institutions, investors and civil society groups, which have established a broad consensus on the ways and means of revenue transparency (Sovacool and Andrews 2015, 183).

The EITI is based on the assumption that ‘transparent management of natural resources and accountability in extractive revenues can contribute to the economic growth of a country’ (Faruque 2006, 68). While this might be true, at least, theoretically, some empirical studies demonstrate that the supposed benefits and effectiveness of transparency initiatives are questionable (Corrigan 2014; Khadiagala 2015; Sovacool and Andrews 2015). It is also unclear how transparency in extractive industries can enhance accountability or whether...
governance improvements observed in the countries implementing the EITI can be attributable to such measures (Sovacool and Andrews 2015).

The present paper aims to contribute to on-going debates about transparency initiatives in extractive resource industries. In so doing, the paper examines how transparency initiatives have impacted on governance and accountability in Tanzania's extractive sector. While transparency and accountability are seemingly linked with a popular belief that transparency should result in accountability, this is rarely the case in reality (Fox 2007). Arguably, government and public officials’ accountability relies heavily on the availability of information about their misconducts; this is where the question of transparency arises (Djankov et al. 2008). Transparency is often used as a public value embraced in the fight against corruption; as open decision-making by governments and non-government organizations; and as a tool for good governance (Ball 2009). Accordingly, transparency’s definition as a public value in fighting against corruption links it with accountability. This is because it is believed that making information about corrupt deeds available results in taking action against officials implicated in such misconducts (Ball 2009). Accountability is, therefore, about establishing a mechanism that holds office bearers responsible for the decisions they make and the actions they take while in office (Lindberg 2009). This is why it has generally been theorized that transparency makes achieving accountability possible. However, previous research shows that there is no direct causal link between making information available and taking action against individuals involved and/or demanding for accountability (Fox 2007; Hood 2010). As the case of Tanzania shows, increased transparency in extractive industries does result in some improvements in extractives’ governance processes. However, this is essentially dependent on how information generated through transparency is used by different stakeholders and how ready the government is to take measures.

One of the major assumptions underlying the establishment and adoption of the EITI is that the implementation of the initiative makes it possible for citizens and civil society to access information about extractive revenues and use the available information to demand transparency and accountability (Papyrakis, Rieger, and Gilberthorpe 2016). However, the way this happens remains glossed over in the extant research. As such, the present paper builds on this challenge by examining how the adoption and implementation of the EITI in Tanzania has impacted on extractive sector governance. In this regard, the paper examines information made available by transparency initiatives in Tanzania and how that information has been taken up and used by potential institutions such as the parliament, the media, and civil society to push for more transparency and accountability in the extractives sector. The aim is to identify the contributions and constraints associated with the EITI in Tanzania.

In achieving the set goal, the paper unfolds by presenting a general synopsis of the EITI in terms of its origins, aims, achievements, and challenges. Thereafter, the paper specifically considers the adoption and domestication of the EITI in Tanzania’s extractives sector before examining how transparency initiatives have impacted on governance in the country’s extractives sector. In this way, reports produced by the Tanzania Extractive Industries Transparency Initiative (TEITI) are examined to understand how these reports have been used by the parliament, media and civil society to push for improvements in the sector’s governance. The paper winds up with implications for EITI practice.

The extractive industries transparency initiative

Origins and aims

The EITI is a global, multi-sectoral and voluntary partnership strategy that was developed in the 2000s with a purpose of improving governance and fighting corruption in resource-rich developing countries (Aaronson 2011; Independent Evaluation Group 2011; Papyrakis, Rieger, and Gilberthorpe 2016; Wilson and Van Alstine 2014). The EITI’s primary focus is on increasing transparency over payments and revenues in the extractives sector in resource-dependent countries. The initiative seeks to ensure that resource-rich countries benefit from revenues generated by the extractives sector. The focus mainly has been on overcoming the resource-curse by ensuring that revenues from resource extraction contribute to poverty reduction.

The EITI’s origin is connected with two main issues. First, it grew from an increasing need to address what research had found to be a negative correlation between resource endowment and development in resource-rich countries. This was essentially due to the growing recognition that resource extraction breeds corruption or rentier politics in resource-rich countries; thus, making academics and NGOs advocate the EITI to curb the resource curse via transparency (Aaronson 2011). The EITI was formed on the basis that the use of natural resources should boost a country’s economy, not become a cause for the curse to the resource-rich country’s development. The initiative centers on the belief that natural resource wealth utilization should be
an important engine for economic growth and sustainable development (Wilson and Van Alstine 2014).

Secondly, the rise of the EITI was to a great extent motivated by the discourse of governance by disclosure, a strand of the field of global governance since the early 1990s (Wilson and Van Alstine 2014). Accordingly, governance by disclosure emphasizes the disclosure of information by both government and non-government actors as a means of steering accountability (Gupta 2010). On this basis, the EITI emerged to promote disclosure of extractive resource revenues by both governments and extractive companies. The main assumption, inter alia, was that ‘a public understanding of government revenues and expenditure over time could help public debate and inform the choice of appropriate and realistic options for sustainable development’ (EITI 2013, 9). Subsequently, the central focus of the EITI has consistently been to make finances transparent in order to reduce corruption, an intractable challenge of the curse of oil, gas and mineral resources in poor countries (Collier 2007; David-Barrett and Okamura 2013). Thus, the initiative encourages resource-rich, developing countries to ensure their domestic system establishes transparency and includes the participation of different stakeholders in the natural resource sector.

On that basis, therefore, the EITI was formed with two main objectives: to disclose and reconcile extractive industries’ revenues paid to and received by governments (taxes, royalties, and signature bonuses), and to promote and strengthen the multi-stakeholder dialogue approach (World Bank Group 2013). The initiative promotes the idea that each participating country must issue a reconciliation report covering revenues for the most recent fiscal years prepared by an independent auditor (World Bank Group 2013). This would presumably increase transparency in financial transactions between governments and companies within the extractive industries. Additionally, such strategies were aimed at ensuring the full publication and verification of company payments made to governments, and of government revenues received from oil, gas and mining activities to become accessible to all stakeholders. The underlying principles and activities of the EITI seek to strengthen governance in resource-rich countries, with the follow-up that income generated from natural resources will become accessible to all stakeholders. The underlying principles and activities of the EITI seek to strengthen governance in resource-rich countries, with the follow-up that income generated from natural resources will be directed to government spending on social services and other development priorities (EITI 2011).

**Achievements of the EITI**

Since its inception in the early 2000s, the EITI has grown to command global significance and attract a growing number of members to date. For example, the initiative has 53 EITI implementing countries to date (https://eiti.org/explore-data-portal). This forms part of the achievements of the initiative as it reflects the global acceptability and uptake of the EITI. Much of the debate about the achievements of the initiative is framed around its key assumptions and goals. One of the key goals of establishing the EITI was to assist resource-rich countries in overcoming rentier politics. On this basis, it has been shown that the initiative is instrumental especially in reducing corruption and enhancing transparency and accountability (David-Barrett and Okamura 2013; Papyrakis, Rieger, and Gilberthorpe 2016). However, some studies have reported that membership to and implementation of the EITI have not resulted in a change in perceptions of corruption (Öge 2016). Corrigan (2014) further reports that notwithstanding the EITI’s role in allowing resources to benefit all and improve transparency, lowering levels of corruption in resource-rich countries remain elusive. In Nigeria, despite the enactment of various acts, the culture of impunity and corruption has continued to occupy the country’s oil industry and poverty reduction remains elusive (Barr and Aniche 2013).

The EITI has also increased pressure on governments to make information about extractive activities and finances available (David-Barrett and Okamura 2013; Öge 2016; Sovacool and Andrews 2015). Grigorescu (2003) argues that governments are no longer at the center of monopolizing information and if they do so, communities will have access from other sources. This is due to the fact that the design of the EITI is a multi-stakeholder one bringing in government, corporations, and Civil Society Organizations (CSOs). This ensures that information can be made available by CSOs and corporations even when the government is reluctant. Given this, the EITI has become a practical framework for the governance of natural resource extraction (Lehmann 2015; Sovacool et al. 2016).

However, simply making information available and extractive activities transparent is inadequate because it cannot fully address the social and economic damages arising from resource extraction (Sovacool and Andrews 2015). This is because the EITI has no inbuilt mechanism to move beyond exposing what goes on in the extractives sector. The initiative has a narrow focus on resource revenues at the expense of broader issues concerning the extractives sector (Sovacool et al. 2016). The focus is thus narrowed on the disclosure of how much revenues governments receive from extractives, on how such revenues are spent, or on how the socio-economic consequences of extractive activities in host communities can be mitigated (Shaxson 2008; Sovacool et al. 2016). Furthermore, scholars have argued that because the EITI is a national level initiative, it is of little
relevance to the general public needs as far as information and changes relevant for local level resource governance is concerned (Rustad, Le Billon, and Lujala 2017). However, while this may be the case, the fact that the EITI makes it possible for information about the extractives sector to be made available to the general public makes the initiative significant in the governance of the sector. For example, by publishing Nigeria’s embarrassing facts about its extractives sector revenues, the country’s transparency initiative has provided an opportunity for citizens to interrogate their leaders and officers and meaningfully engage in civil debates about the sector’s sensitive issues (EITI 2010). Further, by publishing information about the extractives sector, especially on revenues and other governance issues, the EITI makes it possible for governments to work on areas of weakness and improve the sector’s governance, a step that is crucial in efforts towards making the extractives sector deliver more to local people while enhancing national development.

Transparency initiatives in the extractive industries have also made it possible for governments and citizens to engage in the governance of the sector. Some governments such as Liberia, Sao Tome, Nigeria, Mongolia, and Ghana have used the EITI to either engage citizens in policy dialogue about resource utilization or governance issues of the extractive industries (Aaronson 2011). In a way, the EITI has provided an avenue for resource-rich countries to improve governance (Aaronson 2011). While these benefits are attributed to the EITI, some scholars such as Sovacool and Andrews (2015) argue that it is very difficult to associate improvements in governance with the EITI. Nevertheless, in some countries such as Tanzania as discussed in subsequent sections, the adoption and implementation of the EITI has brought some improvements in extractive sector governance.

Transparency initiatives in Tanzania’s extractives sector

Brief history

Tanzania is endowed with plenty of minerals and natural gas deposits. Statistics indicate that the country possesses enormous proven quantities of tanzanite (12.6 tons), gold (2,222 tons), diamond (50.9 million carats), copper (13.65 million tons), nickel (40 million tons), uranium (35.9 million pounds), coal (1.5 billion tons), iron ore, and over 57 trillion cubic feet of natural gas (Muhongo 2016). The presence of such resources has attracted many foreign and local companies to extract these high-value resources. For example, the extractives sector makes up Tanzania’s largest export earnings with gold mining contributing about 33% of exports (BOAS & Associates and MM Attorneys 2017). However, the sector has always been an arena of contestation by both the political and popular sections. A bone of contestation has always been around the perception that the sector is not benefiting that much from the country and that the investors are duping Tanzania. The fifth phase president of the United Republic of Tanzania, His Excellency Dr. John Pombe Magufuli has consistently portrayed investors as thieves who, in collaboration with some dishonest local officials, have caused the country to not benefit from the extraction of its resources. It was this disillusionment that made Tanzania to, among others, adopt the EITI in order to overcome the prevalent opacity, mediocrity, and impunity, associated with corruption and the way senior government officials regulated mineral and gas resources in the country (Kaiza 2013).

Tanzania joined the EITI in February 2009 with an aim to promote good governance in its natural resource extraction sector (Kaiza 2013). It was declared an EITI compliant country in late 2012. The country’s EITI process is led by a Multi-Stakeholders Working Group (MSG) comprising of civil society organizations, government agencies, and extractive companies. Adhering to the EITI principles and criteria, Tanzania has framed the initiative in a way that transparency has become a major concern of the sector’s governance. The country’s transparency initiative has been named as Tanzania Extractive Industries Transparency Initiative (TEITI). Figure 1 below presents Tanzania’s EITI membership and implementation progress. In order to formalize and provide a legal backing to the initiative, several efforts have been made to put in place a legal framework.

Tanzanian EITI legal framework

Though it has taken some years to come about, a relevant legal framework of TEITI has recently been put in place. The framework includes such laws as the Tanzania Extractive Industries (Transparency and Accountability) Act (TEITA), 2015; The Petroleum Act, 2015; and The Oil and Gas Revenues Management Act, 2015. These tools give a responsible ministry (Ministry of Energy and Minerals) power to coordinate and run all matters related to extractive industries for ensuring that there is more transparency and accountability in the sector. The TEITA Act, for example, establishes the Tanzania extractive industries (transparency and accountability) committee and charges it with the responsibility of promoting and enhancing transparency and accountability in the extractives sector (United Republic of Tanzania 2015c). The Act further states that functions of the committee
include, among others, developing a framework for transparency and accountability; promoting effective citizen participation and awareness; making reconciliations of payments made by companies and those received by the government; disseminating reconciliation findings, etc. (United Republic of Tanzania 2015c). Section 18 of the Oil and Gas Revenue Management Act requires that the collection, deposit, and disbursement of oil and gas revenues be done in a transparent and accountable manner and that records of oil and gas revenues and expenditure be published by the minister in the government Gazette (United Republic of Tanzania 2015b). In addition, the TEITA Act goes beyond the common revenue transparency to provide for the disclosure of all Mineral Development Agreements (MDAs) and Production Sharing Agreements (PSAs).

On top of the above legal framework, Tanzania has enacted other legislations with significant impact on transparency in the extractives sector. Three important pieces of legislation to amend and change some of the institutional governing frameworks of oil, gas, and minerals were passed into law by parliament in July 2017. These include the Written Laws (Miscellaneous Amendments) Act 2017; the Natural Wealth and Resources (Permanent Sovereignty) Act 2017; and the Natural Wealth and Resources (Review and Re-Negotiation of Unconscionable Terms) Act 2017. Together, these legislations seek to improve extractive sector governance and make resource extraction deliver national development (Woodroffe, Genasci, and Scurfield 2017). These legislations push forward and strengthen transparency beyond the normal revenue disclosures. For example, Section 12 of the Natural Wealth and Resources (Permanent Sovereignty) Act provides for the disclosure of resource development agreements to the national assembly to be debated before they can be signed by the government: ‘All arrangements or agreements entailing extraction, exploitation or acquisition and use of natural wealth and resources may be reviewed by the National Assembly’ (United Republic of Tanzania 2017a).

Further, the Natural Wealth and Resources (Review and Re-Negotiation of Unconscionable Terms) Act empowers the national assembly to review any natural resource arrangements or agreement made by the government. Section 5 (1–2) of the Act stipulates that:

(1) All arrangements or agreements on natural wealth and resources made by the Government shall, within six sitting days of the National Assembly next following the making of such arrangement or agreements be reported to the National Assembly.
(2) Where upon consideration of the report submitted pursuant to subsection (1), the National Assembly finds that the arrangement or agreement contains unconscionable terms, it may, by resolution, direct the Government to initiate re-negotiation of the arrangement or agreement with a view to rectifying the terms (United Republic of Tanzania 2017b).
These provisions provide a stronger support to transparency mechanisms in the extractives sector and expand the focus to include contract disclosure and allow public participation in contractual agreements through their representatives. It is a great step towards greater improvements in the sector’s governance.

**Tanzania progress on implementing the EITI**

Remarkably, TEITI has increasingly secured space in extractive sector policies including the Natural Gas Policy, Local Content Policy, the National Energy Policy, etc. In all these policy documents, transparency is presented as an important ingredient in the management of natural resources. The National Energy Policy, for instance, commits the government to ‘promote accountability and transparency in planning, procurement, contracting of goods and services in the energy sector as advocated by Extractive Industry Transparency Initiative (EITI)’ (United Republic of Tanzania 2015a, 46).

Moreover, following the adoption of the EITI, Tanzania has managed to produce many reports indicating the performance of EITI strategy in the country. Records show that, as of August 2017, Tanzania had managed to produce seven EITI reports and four progress reports (https://eiti.org/tanzania#eiti-reports-and-other-key-documents). Apart from this, the government has disclosed revenue receipts of TZS 3.96 trillion (US$ 2,539, 123, 424) from 1 July 2008 to 30 June 2014 (TEITI 2016). This suggests that the government takes transparency in the extractives sector seriously. Arguably, the EITI has influenced the government especially in terms of transparency. Tanzania has implemented various reforms to cope with EITI demands. Some of these reforms have been in the area of public service delivery and use of resources (TEITI 2016). There are specific laws monitoring and governing the exploitation of oil and natural gas as well as revenue management (TEITI 2016). This denotes the underlying principles of the EITI in Tanzania on ensuring that natural resources and revenues collected benefit the wider public.

More importantly, the government has also committed itself to disclose resource development agreements (MDAs and PSAs). As part of the implementation of the TEITA Act on contract disclosure, the permanent secretary of Ministry of Energy and Minerals is reported to have, in December 2016, informed extractive companies with MDAs and PSAs to comply with the legal requirement of contract disclosure (TEITI 2017). To facilitate the contract disclosure, the Ministry of Energy and Minerals is reportedly in the process of integrating a contract disclosure portal into the mining cadastre database in order to make it easier for users to search, read summaries and download MDAs and PSAs (TEITI 2017). Thus, it is apparent that Tanzania is seriously moving towards establishing a relatively well functioning EITI regime. Arguably, the adoption and implementation of the EITI in Tanzania’s extractives sector has had significant ramifications on the sector’s governance mechanisms.

**Transparency initiatives and extractive sector governance**

Tanzania’s adoption and implementation of the EITI is a recent phenomenon. Nevertheless, several efforts have been made to domesticate the initiative and put in place the policy and legal tools for that purpose. All policies for extractive resources recognize the centrality of transparency in the governance of extractive resources (United Republic of Tanzania 2009, 2013, 2014, 2015a). One of the major achievements of the initiative has been the production and dissemination of reconciliation reports.

**TEITI reports**

Available evidence shows that seven reports have been produced covering the period from 2008/2009 to 2014/2015 after Tanzania was accepted as an EITI implementing country in 2009. A glance at the reports indicates that support for the initiative has increased as reflected in the number of extractive companies participating in the initiative. The number of participating companies has increased from just 11 in 2009 to 65 in 2014 (BDO East Africa 2015; BOAS & Associates and MM Attorneys 2017; Hart Group and BDO East Africa 2011). Furthermore, apart from the fact that revenues from the extractives sector to government have been increasing, reports show that the claims about what payments made by extractive companies in relation to what the government claims to have received in revenues have improved. For example, while the disparity between what companies reported to have paid and what the government disclosed to have received was US $37 million in 2008/2009 (government reported to have received less than companies disclosed amount), in 2013/2014 the disparity was only US $1 million (government received more than what companies disclosed) (https://eiti.org/Tanzania/reports). The following table presents figures and progress made so far (Table 1).

From the table below, progress has been made not only on expanding the number of extractive companies participating in the transparency initiative but also on improving government revenues and reducing the disparity between what the government declares to
receive and what the companies claim to have paid. In
three of the seven past years, the government reported
having received more revenues than the amount dis-
closed by companies. This might be interpreted as an
improved transparency in proceeds from mining, and
oil and gas activities making the government more
prudent than before in the way it deals with extractive
resource revenues. However, challenges remain
especially as some extractive companies fail to disclose
their payments. In 2013/2014, for example, companies
such as Afren Gabon Ltd, Songshan Geology Minerals,
Siwandu Metals Ltd, and Tanzanite One Trading Ltd
failed to declare their payments to government (BDO
East Africa 2015).

What is undeniable, however, is the fact that TEITI and
regular publication of reconciliation reports has made
the extractives sector more open than it used to be in
the past. The fact that reports are in the public domain
means the public can access them at any time and get
informed about how much the government receives in
revenues from extractive companies. More importantly,
the publication of TEITI reports makes a wealth of infor-
mation available for use by civil society and government
for public outreach and awareness campaigns. This is
important as having an informed citizenry is vital for
achieving accountability (Sovacool and Andrews 2015).

Because the reports are properly organized, it is easier
to know how much the government receives from
different companies as taxes and royalties, which com-
panies are paying taxes, which are not, and the relative con-
tribution of earnings from extractive industries to
national revenue collection.

However, having TEITI reports published every year
and making them publicly available does not necessarily
result in governance improvements in the extractive
industries. In countries like Tanzania where many citizens
are not English proficient (all reports are in English) and
have no access to internet connection to browse the
reports, publishing transparency reports and making
them available through the internet yields little in
terms of governance improvements as this essentially
depends on how much the information is taken up and
used to create an informed citizenry.

Notably, access to information does not automatically
translate to an informed citizenry (Yannoukakou and
Araka 2014). For access to information to result in an
informed citizenry, outreach activities are required to
make information accessible and useful. In this regard,
TEITI has been conducting outreach programs to make
the initiative visible to Tanzanians and promote the use
of its reports to instigate public debates and demand
for government accountability. TEITI has been doing
this through a variety of means including airing televisi-
one and radio adverts on Tanzania Broadcasting Corpor-
ation (TBC) and Radio One Stereo; erecting printed
messages on billboards in districts hosting extractive
activities such as Geita and Kahama and in areas with
large gatherings of people; and organizing and/or partici-
pating in public events such as workshops and sympo-
siums where TEITI disseminates information and urge
the public to use such information to demand accountability
(TEITI 2017). TEITI’s seeming focus on the use of media for
outreach is in order. Extant research has shown that
media can help create an informed citizenry who in
turn become more demanding of the government to
improve service delivery (Keefer and Khemani 2016).
While TEITI is doing a commendable job, more still
needs to be done especially on covering more regions
and districts beyond the resource-rich districts. One
way to promote the use of TEITI reports to improve the
sector’s governance is extensive media coverage of the
reports.

### Media reports and debates

Transparency in extractive industries is vital for making
information available to the public to enable the citizenry
to scrutinize and hold their governments and leaders
accountable. This is especially true when such infor-
mation is disseminated to the public via, among others,
the most accessible media outlets. In the context of Tan-
zania where not so many of the indigenous population
can speak English and access the internet to read TEITI
reports written in English, media coverage of the report
findings is as important as the reports themselves.
The good news is that local media, especially the

---

**Table 1. Reconciliated extractive sector revenues.**

| Year   | Mining | Oil and Gas | Total | Government receipts | Company payments | Difference |
|--------|--------|-------------|-------|---------------------|------------------|------------|
| 2008/2009 | 8      | 3           | 11    | 102                 | 139              | 37         |
| 2009/2010 | 14     | 9           | 23    | 309                 | 306              | 3          |
| 2010/2011 | 18     | 12          | 30    | 330                 | 337              | 7          |
| 2011/2012 | 23     | 20          | 43    | 468                 | 470              | 2          |
| 2012/2013 | 46     | 19          | 55    | 602                 | 597              | 3          |
| 2013/2014 | 38     | 21          | 59    | 754                 | 753              | 1          |

Source: Author compilation based on information from BDO East Africa (2015); https://eiti.org/Tanzania/reports.
newspapers, have been reporting about some of the critical issues raised in the TEITI reports. To determine the role of media reporting, seven local newspapers were purposively selected. These included two newspapers in the English language (The Citizen and Daily News) and five Swahili newspapers (Mwananchi, Mtaanzania, Nipashe, Habari Leo, and Raia Mwema). Nipashe and Mwananchi are the most widely read newspapers in the country (Murthy 2011). The rest enjoy varied readership and are well represented across the country (Murthy 2011).

Content analysis of these newspapers evidently shows that the question of how much the government gets and how much it loses in revenues from mining and oil and gas companies take center stage in the media coverage of transparency reports. Particularly, greater media reporting and debates thereabout are on how government loses revenues or is receiving less than it ought to receive. An analysis of all the newspapers mentioned above for the period from 2013 to 2016 reveals that there are ten news articles reporting about the government losing out in terms of revenues through tax evasion and poor contract terms. By comparison, there are only four news reports about government receiving more revenues from mining, oil and gas companies.

Another critical area reported frequently in the media is on extractive companies’ tax compliance behavior. Indeed, a critical area through which government loses revenues is the corporate tax which is reportedly not being paid by some of the mining companies operating in Tanzania. For example, of the 59 companies included in the 2013/2014 TEITI report, only 16 paid corporate tax. Out of the 16 companies, only two major gold mining companies (Geita Gold Mine and Resolute Tanzania) paid corporate tax (BDO East Africa 2015). The report notes that:

> Bulyanhulu Gold Mine Limited, Pangea Minerals Limited, North Mara Gold Mine Limited, Shanta Mining Company Limited and Tanzanite One Mining Limited, all companies with MDAs are not paying corporate taxes as they are still in loss-making position. Corporate tax is based on company profits earned and since these companies are not making taxable profits, corporate tax does not arise (BDO East Africa 2015, 15).

Although this might seem to be a probable explanation for why some mining companies are yet to start paying corporate tax, it is nonetheless less convincing given the presence of evidence implicating mining companies. A recent report by Global Financial Integrity (GFI) reveals that the loss of revenues by resource-rich countries is not due to companies not making profits, but rather due to their involvement in trade misinvoicing:

More than $8 billion in domestic capital drained out of the economy illegally from 2002–2011, and government coffers may have missed out on an average of $248 million per year from trade-based tax evasion. These critical resources could have helped to create more jobs, to fund greater access to social services to improve the lives of average Tanzanians, and to improve infrastructure that is vital to additional economic development … The illicit outflows came exclusively in the form of import over-invoicing, which raises questions about Tanzania’s reliance on import duties to finance the government budgets. The estimates of trade misinvoicing show that the vast majority of the import over-invoicing transactions are fuel imports, which have an import duty exemption for mining companies. This suggests that mining companies could be over-inflating their import costs to shift capital out of Tanzania illicitly with the added kick-back of lower taxable income due to artificially inflated inputs (emphasis added) (Baker et al. 2014, 31, 32).

Media outlets have picked this up and made it a permanent agenda item, thereby helping keep alive the debate about resource extraction and its socio-economic benefits. A good example is The Citizen, a daily English tabloid, which carried a news article implicating the 13 giant mining companies for not paying corporate taxes in 2012/2013 (Kasumuni 2016). Another example is from a daily Swahili tabloid, Mwananchi, which reported in 2016 that the government loses six billion shillings (US $ 2.6 million) in revenues from mining each year (Msuya 2016).

It is also not surprising that the media report about losses in terms of revenues more frequently than it does for gains. The media seem to focus on how the extractives sector fails the country in resonance with popular beliefs and perceptions about the liberalized extractive resource governance. The country’s socialist history created a popular negative perception against private investment because people were made to believe that foreign investors are profit driven, want to repatriate their profits, and want host governments to safeguard their interests (Nyerere 1968, 21–22). Such a socialist perception has spawned a popular and political culture like in a recent President John Pombe Magufuli’s crackdown on mining investors in which foreign investors are depicted as thieves (Ng’wanakilala 2017). It has also created a situation in which Tanzanians are suspicious of foreign investors (United States Department of State 2015) and so making it even harder for the investors to meet the expectations of Tanzanians (Newenham-Kahindi 2011).

Indeed, the media coverage of TEITI reports and other extractive sector issues have helped to keep the popular debate about the sector alive. Consequently, this has contributed to improving the sector’s governance. In other words, this has helped to sustain the popular
feeling that the country’s natural resources only benefit the miners who are foreigners, and this has become a crucial impetus for pushing the government to do more in terms of the sector’s legal, policy and regulatory framework (Jacob and Pedersen 2018; Lange and Kinyondo 2016). Though the reporting style is arguably crucial for keeping the government and other actors focused on areas that still require critical attention, it leaves much to be desired. Arguably, progress has been made since transparency initiatives were adopted by Tanzania in 2008/2009. Besides the increased revenues in mining (Msuya 2016), the governance of the mining sector has been improved as well. The fact that payments made by mining companies and revenues received by the government are made public and the legal requirement that both the government and mining companies should undertake their activities in a transparent and accountable manner signifies a promising standpoint in progress in relation to the way the extractive sector is currently governed.

A major challenge confronting media coverage of TEITI and other critical extractive industry issues has been a repressive government regime. The Tanzania state represses the freedom of the press resulting in fear and self-censorship among media houses (Oxfam America 2016). A good example is how state apparatus dealt with the media in Mtwara, south-eastern Tanzania in 2013 during the lead up to the deadliest popular protests against the government’s decision to pipe natural gas to Dar es Salaam. While local radio stations in Mtwara designed programs to stimulate public debates about the gas sector and government decisions, the regional government cracked down on them, branded them as seditious and arrested radio presenters and program hosts (Media Council of Tanzania 2013).

**Parliamentary debates about TEITI and extractive sector in general**

Parliamentary debates and resolutions provide another level to look at the impact transparency initiatives have had on the governance of the extractive resource sector. In the period before the adoption of transparency initiatives in the extractives sector, there were heated debates in parliament about the secrecy behind the signing of MDAs and on the supposedly unsatisfactory benefits. For example, in 2007 the then Kigoma North parliamentarian, honorable Zitto Kabwe, tabled a private motion urging the parliament to investigate the government’s signing of the Buzwagi MDA with Barrick (Curtis and Lissu 2008). This motion resulted in a hot-spirited debate in parliament leading to the ruling of Chama Cha Mapinduzi (CCM) parliamentarians unanimously pressing for the suspension of Zitto Kabwe for allegedly accusing the cabinet minister (Curtis and Lissu 2008; Englert 2008; The Britain-Tanzania Society 2010).

Despite the fact that honorable Kabwe’s motion was turned down by parliament, the minister for energy and minerals was finally held accountable as he had to resign early in 2008 for being implicated in the famous Richmond grand corruption saga (Madaha 2012). Perhaps, the Buzwagi saga might be said to have ignited the move to make mining transparent and accountable. That is to say, Tanzania’s decision to join the EITI early in 2009 might have something to do with the impending pressure from both the outspoken opposition parliamentarians and the increased public dissatisfaction with the sector’s contribution to national development. Whether or not the adoption of transparency initiatives has contributed to the increased parliamentary oversight on the sector requires a thorough examination. Looking at the nature and character of parliamentary debates regarding transparency initiatives might help to shed some light on the matter.

Content analysis of the parliamentary Hansards for the period from 2008 to 2016 apparently shows that transparency initiatives for the extractives sector have occupied some space in parliamentary business and debates. Based on records available in the public domain and through the parliament website (www.parliament.go.tz), there are eight Hansard documents covering extractive industries transparency initiatives (there are a total 502 Hansards for the period from 8 July 2008 to 30 June 2016). From this number, it appears however that the discussion about the topic in parliament has not been given adequate attention. The frequency with which an issue is discussed and/or debated may not matter that much if the discussion is adequate and sufficient to lead to the desired change. Thus, how many times something has been discussed may not matter, but how well it is discussed is more important.

It is also apparent that the discussion about the topic in parliament throughout the period in question has not been adequately addressed in depth. Searching through the Hansards using EITI/TEITI, uwasuazi (transparency), uwa-jibikaji (accountability), madini (minerals), and uziduaji (extractive) as keywords, it appears that much of the discussion has been more on the administrative aspects of the initiative than it has been on its substantial aspect. In all the eight Hansards where EITI/TEITI is mentioned, attention is focused more on the opposition pressing the government to adopt and domesticate the EITI initiative (Bunge la Tanzania 2008), the government reporting about its decision to join the initiative and the necessary preparations prior to that (Bunge la
Tanzania 2009, 2010), or government reporting on the activities, progress, achievements, and challenges associated with the implementation of TEITI (Bunge la Tanzania 2011, 2012, 2013, 2014, 2015). There has been less serious and/or critical discussion and debate about the initiative itself and the reconciliation reports that TEITI has so far produced. As such, the parliament has not been that much help in shaping and driving the TEITI agenda, its scrutiny, updates on the progress made and the reports produced.

There are some exceptions, however. The parliamentary standing committee for energy and minerals, for instance, has consistently been urging the government to institutionalize TEITI by enacting a law to guide and formalize TEITI, to effectively use TEITI to bring about transparency and accountability in the sector, to provide explanations on the difference between taxes paid by extractive companies and revenues received by government, and to strengthen the financial capacity of TEITI (Bunge la Tanzania 2011, 2012, 2013). This pressure paid off in 2015 and 2017 when the government tabled bills for transparency and accountability in the extractives sector, among others, in parliament. Furthermore, there have been instances where parliamentary pressure has resulted in some government ministers being held accountable for their deeds. For example, the heated parliamentary debates about the Escrow saga that engulfed the Ministry of Energy and Minerals resulted in the parliament pushing for the resignation of the minister of energy and minerals, the prime minister, the attorney general and other officials who were implicated in the saga (Taylor 2015). Reluctant at first as they were defended by the government, some officials such as the minister of energy and minerals, the attorney general and the minister for lands, housing, and human development were later forced to resign from their positions (Taylor 2015).

While this is considered as a major achievement in terms of how transparency has made the parliament push for government accountability in the extractives sector, challenges remain. This is partly because the parliament of Tanzania is structurally and compositionally not in the position to exert greater oversight to the government. The parliament is structurally and compositionally skewed in favor of the ruling party which makes it all the more challenging for ruling party parliamentarians to push harder for government accountability even when information is made available about the misdeeds of government officials. It is very rare to find ruling party parliament members (who constitute over 70% of members of parliament) criticizing the government and/or pushing for more government accountability in the extractives sector (Pastory 2017; Sikika 2011). This is, however, a structural and systemic issue that has nothing to do with the EITI itself. What is noteworthy here is that the adoption and implementation of the EITI has essentially contributed to improvements in the sector’s governance.

Civil society organizations and TEITI

Civil society organizations (CSOs) are a critical institution in the governance of extractive resources. More significantly, CSOs are a constituent part of the EITI’s MSG in each EITI member country (Papyrakis, Rieger, and Gilberthorpe 2016). Furthermore, CSOs play several other roles in natural resource governance, namely: collecting, disseminating, and analysing information; providing input to agenda-setting and policy development processes; performing operational functions; assessing environmental conditions and monitoring compliance with environmental agreements; and advocating environmental justice (Gemmill and Bamidele-Izu 2002). CSOs are also known for their uptake of the EITI and use of EITI information to push for governance reforms in the extractive sector (Papyrakis, Rieger, and Gilberthorpe 2016). On this basis, it is important to explore the role of CSOs in relation to TEITI and extractive resource governance in Tanzania.

To begin with, CSOs have made a relatively impressive imprint on Tanzania’s extractive resource governance. Major CSOs playing this role include Policy Forum, Haki Rasimlali, Haki Madini, Haki Ardhi, Natural Resource Governance Institute (NRGI) and the Oil, Natural Gas and Environmental Alliance (ONGEA). These civil societies have played a critical role in the sector’s governance processes. One area in which they have strongly played a role is resource contract disclosure. While the government has been hesitant to disclose mineral development contracts, CSOs took the lead and the risk of demystifying and disclosing mineral contract clauses for public scrutiny. For instance, Policy Forum published a document in 2008 in which, for the first time, it made public the clauses of the mineral development agreements for the gold sub-sector (Policy Forum 2008). Policy Forum made a call on the government to make contracts publicly available for citizens to help determine whether or not the government is meeting its human rights obligations and whether or not such contracts are deleterious in this respect (Policy Forum 2008, 9).

This became the foundation upon which CSOs continued to push the government for governance reforms in the extractives sector. For instance, faced with government hesitation to actively engage them during the formation of an MSG, civil society organizations forced themselves into the second workshop to secure their
Moreover, CSOs were very vocal during the extractives sector governance reform process. They pushed for transparency leading up to the enactment of the Mining Act, 2010 (Policy Forum 2011b) and for the enactment of the three extractives sector legislations in 2015 (the Petroleum Act, the Oil and Gas Revenue Management Act, and the Tanzania Extractive Industries (Transparency and Accountability) Act). The latter legislations are a clear reflection of the strong role civil society can play in pushing for transparency and accountability in the extractives sector.

Though it took over six years to put in place a legal framework for extractive resource transparency and accountability, civil society pressure and advocacy finally paid off in 2015. Civil society had constantly pushed the government to put in place a clear and formal legislative framework to foster transparency and accountability (Manley and Lassourd 2014; Policy Forum 2008, 2013). In 2013, for instance, a group of CSOs wrote to TEITI to express their dissatisfaction over the government’s decision to make partial disclosure of contracts and the disappointing civil society participation in TEITI MSG (Policy Forum 2014). The inclusion of such issues in the legislative framework enacted in 2015 and in 2017 is clear evidence that sustained civil society advocacy is crucial for a successful adoption and institutionalization of EITI in resource-rich countries.

More importantly, CSOs have been active in TEITI information uptake to create an informed citizenry which is crucial to the success of transparency initiatives in the extractives sector. TEITI reconciliation report findings on extractive revenue receipts have provided a bulk of information upon which CSOs draw for the public outreach activities. Similarly, government adoption of TEITI and relevant legislations has become a base for civil society to scrutinize government functioning, inform the public and push for more improvements. For example, during the mining legislation process in 2010, a coalition of civil society organizations pushed the government to publish the bill and provide more time for public inputs (Policy Forum 2011b). In fear of being sidelined in the process, civil society mounted an awareness campaign through the media to sensitize the public and demand more transparency in the process:

The process for drafting the press statement on April 13/14 [2010] began with a joint civil society initiative during the January 2010 PF/RWI [Policy Forum/Revenue Watch Institute] workshop. Agenda Participation, a PF member and participant in the workshop, developed and posted 40 TV announcements, requesting for effective public engagement in the debate and a normal approval process for the bill. TV adverts, addressing legislators to be vigilant while debating the bill were also posted. This became a positive and very powerful message to the legislators. Two hotline numbers for mobile phones were opened to collect views from the general public. Public comments collected over the two days were passed on to parliament during the public hearing (Policy Forum 2011a, 4).

This strategy helped civil society succeed to create an informed citizenry which was very vital in the subsequent improvements of the bill before it was passed into law. Accordingly, the use of radio and television to pass on information ensured a wider audience was reached. Moreover, civil society strategic positioning to work with members of parliament made it possible for the government to accept bill improvements (Policy Forum 2011a). Another example of a sustained civil society push for more transparency and quality governance reforms in the extractives sector is their response to government’s growing tradition of rushing legislative processes. In response to the 2015 rushed legislative process, a coalition of civil society organizations issued a statement condemning the practice and decrying lack of public consultation:

Participation and involvement of stakeholders by the government should be a key pillar in getting good laws that protect the national interest. It shouldn’t be based on Government’s own satisfaction or discretion on how and who to consult. The Civil Society with great disappointment takes note of the false claims by the Minister for Energy and Minerals at the public hearing in Dodoma on the 24th of June 2015 that stakeholders, including civil society, were consulted before! Furthermore, while knowing that it is not true, the Minister continued to claim that civil society endorsed the bills! We would like reiterate [sic] our position categorically that at no time did we endorse these bills, as we are aware that relevant Parliamentary committees did not consent but it is the Parliamentary leadership that imposed on them.³

This suggests that with proper and strategic positioning, civil society can play a critical role in realizing the benefits of transparency. Similarly, it implies that despite transparency making information readily available, the use of that information to create an informed citizenry that can demand accountability depends much on public outreach and awareness strategies adopted by civil society and/or government. In the case of Tanzania, it appears that transparency would not produce meaningful outcomes if not for relentless civil society efforts to push the government to be transparent in its dealings and take on outreach activities to make information circulate to the wider public.
Despite considerable civil society contribution to the sector’s transparency initiative, several hurdles continue to stand in the way of Tanzania building on increased transparency in the extractives sector. While transparency initiatives flourished during the reign of President Jakaya Kikwete due to his government’s resolve to promote dissident voices, the fifth phase government of President Magufuli presents critical challenges in creating spaces for dissident voices to flourish. The success of EITI depends, in part, on active citizen participation by way of demanding government accountability. On the one hand, President Magufuli’s government continues to profess the significance of transparency and accountability in the extractives sector. On the other hand, however, the same government has systematically been cracking down on the media, opposition and dissident voices, and civil society (FIDH and LHRC 2017; Oxfam America 2016; Paget 2017; The Economist 2017).

Furthermore, while the CSOs have been pushing for their effective participation in the extractives sector’s transparency initiatives, the government has all along been extending a cold hand. For example, during the 2010 process of enacting the Mining Act, the government did not open the process for wider public and civil society participation; it instead tabled the bill to parliament under a certificate of urgency (Policy Forum 2011b). Government reluctance to disclose extractive resources contracts has constrained the significance of the EITI on Tanzania’s extractive sector governance. With (former) laws only empowering the minister to sign resource development agreements with investors without requiring such agreements to be approved by parliament, as well as contractual confidentiality clauses binding the parties, resource contract disclosure had, until 2017, been a no-go zone (Pedersen and Bofin 2015; Southalan et al. 2015).

Conclusions

Transparency has and continues to command recognition in natural resource governance especially in the context of resource-rich countries that are arguably battling with the resource curse. Over 50 countries today have adopted and domesticated the extractive industries transparency initiative. The main thrust of adopting the EITI is that transparency can help resource-rich countries put resource revenues to better use and avoid being cursed by their natural endowments. However, extant research reports contradict findings about transparency. Thus, the present paper sought to contribute to this debate by examining Tanzania’s adoption and implementation of transparency initiatives in the extractives sector. By examining the implementation of the EITI in the country as reflected in the publication of reconciliation reports, media coverage of the EITI issues, parliamentary debates, and role of civil society about transparency in the extractives sector, the paper was able to determine the role of the EITI in Tanzania’s extractive resource governance.

The Tanzanian case reveals a number of interesting issues. First, the Tanzanian case shows that the EITI commands a high level of influence in the governance of natural resources. This is shown in the extent to which the government has stayed on course to adopt and implement the initiative since 2009. It is also reflected in the government’s commitment to move beyond the usual revenue disclosure to include contract disclosure and incorporate transparency in virtually every aspect of resource governance. This shows that the government is banking on transparency to improve extractive sector governance. Secondly, the Tanzanian case shows that the adoption and implementation of transparency initiatives have helped to make the extractive sector more transparent. Unlike the past where the extractive sector was characterized by opaqueness and secrecy, the adoption and implementation of transparency initiatives has made the sector more open with more and more information being available for public scrutiny. The availability of information has, in turn, promoted its wider use by civil society to conduct public outreach and awareness campaigns which have played a role in the ongoing process of creating an informed citizenry. In a way, this has improved the sector’s governance. Finally, the adoption and implementation of transparency in Tanzania has promoted public debate about the sector’s contribution to the national economy. The media and parliament have been important avenues through which such debates have continuously been held. While this is the case, the quality of the debates, especially in the national assembly, has been weak so that substantive issues about the EITI have not been featured and thrust is constantly declining. Moreover, public debates and media reporting has overly been along the lines of a popular belief that the extractives sector benefits investors more than it does for the nation’s economy and its people. As such, the debate has mainly advanced along the lines of how much the country loses in revenues. This makes transparency in the sector more about the losses and less about how the revenues are spent.

What these findings suggest is that, like previous studies have shown, transparency initiatives in the extractives sector are very significant, but not sufficient in themselves, for improvements in the sector’s governance. They are the first step towards that end. On this basis, Tanzania’s efforts to adopt, institutionalize and
implement transparency in the extractives sector are laudable. Certainly, these efforts have made the sector more transparent than it used to be. There have also been some achievements on accountability, especially on relevant government officials for the sector being held accountable. Several ministers, deputy ministers, permanent secretaries, mining commissioners and directors of extractive sector agencies have been made accountable. These government officials have lost their positions in government on account of being implicated and/or alleged to have abused their powers in their respective positions. This has been more pronounced during the fifth phase government of President Magufuli. While commendable, this horizontal accountability has not been followed up with legal measures against the implicated officials. Besides institutional and political dynamics, it has been shown that the adoption and implementation of the EITI can strengthen the governance of natural resources.

Additionally, the increased transparency in the sector should have created opportunities for the sector’s stakeholders to participate in shaping its legislative processes. While CSOs have played a significant role in doing public outreach and awareness campaigns, the government has been reluctant to create such opportunities for the sector’s stakeholders to meaningfully participate in shaping the sector’s governance. Examples of this include the rushed enactment of extractive legislations in 2010, 2015 and 2017 without proper citizen, industry, and civil society participation. While in all these cases the bills tabled to parliament were published for public input, adequate time was not given to allow for the organization of public inputs nor were the parliament members given ample time to scrutinize and digest the bills and contribute meaningfully to the envisaged improvements (Lange and Kinyondo 2016).

More worrying is the government crackdown on media, opposition and dissident voices in the country that has created panic and fear among the populace. This means that its resolve to take transparency initiatives a step further to include contract disclosure and national assembly debating on the contracts before the government ratifies them may not produce the desired results when the government does not encourage dissident voices. Furthermore, the recent government withdrawal from the Open Government Partnership (OGP) casts doubt on its intentions and commitment towards transparency and accountability initiatives. All this suggests that transparency in the extractives sector can potentially improve the sector’s governance. However, this potential is contingent on the country’s political and institutional culture. Thus, more work needs to be done to achieve unquestionable transparency and accountability in the extractive sector’s governance.

Notes

1. In a recent cabinet reshuffle, the Ministry of Energy and Minerals was split into two distinct ministries: Ministry of Energy and Ministry of Minerals.

2. This information is based only on Hansard documents posted on the parliament website as of 15 August 2016. As such, some other Hansards are not available on the website; which means there may be some more others on the topic. A good example is Hansards reporting on the parliamentary discussions and debates about three Bills (Transparency and Accountability bill, Oil and Gas Revenue Management Bill, and the Petroleum Bill) which were passed into law early July 2015.

3. Statement by the Civil Society Coalition in Tanzania issued on 9 July 2015. The statement is available online at https://www.business-humanrights.org/en/tanzania-civil-society-groups-decry-lack-of-consultation-in-enacting-key-oil-gas-revenue-management-laws.

Disclosure statement

No potential conflict of interest was reported by the authors.

ORCID

Japhace Poncian  http://orcid.org/0000-0003-1578-6766
Henry Michael Kigodi  http://orcid.org/0000-0001-7933-4000

References

Aaronson, Susan Ariel. 2011. “Limited Partnership: Business, Government, Civil Society, and the Public in the Extractive Industries Transparency Initiative (EITI).” Public Administration and Development 31 (1): 50–63. doi:10.1002/pad.

Baker, Raymond, Christine Clough, Dev Kar, Brian LeBlanc, and Joshua Simmons. 2014. Hiding in Plain Sight: Trade Misinvoicing and the Impact of Revenue Loss in Ghana, Kenya, Mozambique, Tanzania, and Uganda: 2002–2011. Global Financial Integrity.

Ball, Carolyn. 2009. “What Is Transparency?” Public Integrity 11 (4): 293–308. doi:10.2753/pin1099-9922110400.

Barr, Okeke, and Toochi E. Aniche. 2013. “A Critique of the Enforcement of Nigeria Extractive Industries Transparency Initiative (Neti) Act 2007 in Nigerian Oil and Gas Sector.” British Journal of Arts and Social Sciences 14 (2): 98–108.

BDO East Africa. 2015. Final Report: Sixth Report of the Tanzania Extractive Industries Transparency Initiative for the Year Ended 30 June 2014.

Besada, Hany, Franklyn Lisk, and Philip Martin. 2015. “Regulating Extraction in Africa: Towards a Framework for Accountability in the Global South.” Governance in Africa 2 (1), doi:10.5334/gia.ah.

BOAS & Associates, and MM Attorneys. 2017. Final Report: Tanzania Extractive Industries Transparency Initiative for the Period July 1 2014–June 30, 2015. Dar es Salaam.
Bunge la Tanzania. 2008. Hansard: Majadiliano ya Bunge, Mkutano wa Kumi na Mbili: Kikao cha Kumi na Tisa, Tarehe 8 Julai 2008. Bunge la Tanzania.

Bunge la Tanzania. 2009. Hansard: Majadiliano ya Bunge, Mkutano wa Kumi na Sita, Kikao cha Thelathini na Nane, Tarehe 25 Julai 2009. Bunge la Tanzania.

Bunge la Tanzania. 2010. Hansard: Majadiliano ya Bunge, Mkutano wa Ishirini, Kikao cha Ishirini na Saba, Tarehe 9 Julai 2010. Bunge la Tanzania.

Bunge la Tanzania. 2011. Hansard: Majadiliano ya Bunge, Mkutano wa Nne, Kikao cha Thelathini na Nne, Tarehe 27 Julai 2011. Bunge la Tanzania.

Bunge la Tanzania. 2012. Hansard: Majadiliano ya Bunge, Mkutano wa Nne, Kikao cha Thelathini na Nne, Tarehe 27 Julai 2012. Bunge la Tanzania.

Bunge la Tanzania. 2013. Hansard: Majadiliano ya Bunge, Mkutano wa Kumi na Moja, Kikao cha Thelathini na Moja, Tarehe 22 Mei 2013. Bunge la Tanzania.

Bunge la Tanzania. 2014. Hansard: Majadiliano ya Bunge, Mkutano wa Kumi na Tano, Kikao cha Ishirini na Moja, Tarehe 29 Mei 2014. Bunge la Tanzania.

Bunge la Tanzania. 2015. Hansard: Majadiliano ya Bunge, Mkutano wa Ishirini, Kikao cha Ishirini na Mbili, Tarehe 6 Juni 2015. Bunge la Tanzania.

Collier, Paul. 2007. *The Bottom Billion: Why the Poorest Countries Are Failing and What Can Be Done About It*. Oxford: Oxford University Press.

Corrigan, Caitlin C. 2014. “Breaking the Resource Curse: Transparency in the Natural Resource Sector and the Extractive Industries Transparency Initiative.” *Resources Policy* 40: 17–30. doi:10.1016/j.resourpol.2013.10.003.

Curtis, Mark. 2012. *The One Billion Dollar Question: How Can Tanzania Stop Losing So Much Tax Revenue*. Dar es Salaam: Tanzania Episcopal Conference.

Curtis, Mark, and Tundu Lissu. 2008. *A Golden Opportunity? How Tanzania is Failing to Benefit from Gold Mining*. Dar es Salaam: Christian Council of Tanzania (CCT), National Council of Muslims in Tanzania (BAKWATA), and Tanzania Episcopal Conference (TEC).

David-Barrett, Liz, and Ken Okamura. 2013. “The Transparency Paradox: Why Do Corrupt Countries Join EITI?” *Working Paper No. 38*. ERCAS.

De Silva, Nilani L. 2013. *Explaining Why Natural Resource Development Fails to Lift People Out of Poverty: A Case of Africa*. New York: The Edwin Mellen Press. http://newcastle.eblib.com/patron/FullRecord.aspx?p=1182786.

de Soysa, Indra. 2015. “Oil and the ‘New Wars’: Another Look at the Resource Curse Using Alternative Data.” *Development Studies Research* 2 (1): 64–76. doi:10.1080/21665095.2015.1082432.

Diamond, Larry, and Jack Mosbacher. 2013. *Petroleum to the People.* Foreign Affairs 92 (5): 86–98.

Djankov, Simeon, Rafael La Porta, Florencio Lopez-de-Silanes, and Andrei Shleifer. 2008. *Transparency and Accountability*. Nice: EDHEC Business School.

Dunning, Thad. 2008. *Crude Democracy: Natural Resource Wealth and Political Regimes*. Cambridge: Cambridge University Press.

EITI. 2010. *Impact of EITI in Africa: Stories from the Ground*. Oslo: The EITI International Secretariat.

EITI. 2011. Securing Public Engagement in Natural Resource Management.
Lange, Siri, and Abel Kinyondo. 2016. “Resource Nationalism and Local Content in Tanzania: Experiences from Mining and Consequences for the Petroleum Sector.” The Extractive Industries and Society 3 (4): 1095–1104. doi:10.1016/j.exis.2016.09.006.

Le Billon, Philippe. 2001. “The Political Ecology of War: Natural Resources and Armed Conflicts.” Political Geography 20 (5): 561–584. doi:10.1016/S0962-6298(01)00015-4.

Le Billon, Philippe. 2005. Fuelling War: Natural Resources and Armed Conflicts. London: Oxford University Press.

Lehmann, V. 2015. Natural Resources, the Extractive Industries Transparency Initiative, and Global Governance. The Hague: The Hague Institute for Global Justice.

Lindberg, Staffan I. 2009. “Accountability: The Core Concept and its Subtypes.” Africa Power and Politics Working Paper No. 1. London: ODI.

Madaha, Rasel Mpuya. 2012. “The Corruption Noose: Will Tanzania Ever Develop?” Africa Review 4 (1): 48–64.

Magai, Petro Sauti, and Alejandro Márquez-Velázquez. 2013. “Taxation in the Tanzanian Gold Sector: Overview of Impacts and Consequences.” Development Southern Africa 30 (2): 279–292. doi:10.1080/0376835x.2013.797225.

Manley, David, and Thomas Lassourd. 2014. Tanzania and Statoil: What Does the Leaked Agreement Mean for Citizens? New York: NRGI.

Media Council of Tanzania. 2013. Press Freedom Violations in Mtwarra: Probe Report. Dar es Salaam: Media Council of Tanzania.

Mejía-Acosta, Andrés. 2010. Review of Impact and Effectiveness of Transparency and Accountability Initiatives: Annex 4: Natural Resource Governance.

Msuya, Elias. 2016. “Madini yanapoteza bilioni sita kila mwaka.” Mwananchi, April 29. http://www.mwananchi.co.tz/habari/Madini-yanapoteza-bilioni-sita-kila-mwaka/1597578-3181808-qm3gyvz/index.html.

Muhongo, Sospeter Mwijarubi. 2016. Hotuba ya Waziri wa Nishati na Madini Mhe. Prof. Sospeter Mwijarubi Muhongo (Mb.), Akikasilisha Bungeni Makadirio ya Mapato na Matumizi kwa Mwaka 2016/17. Dar es Salaam: Ministry of Energy and Minerals.

Murthy, Gayatri. 2011. Tanzania Media Environment: Current Access, Potential for Growth and Strategies for Information Dissemination. London: InterMedia.

Newenham-Kahindi, Aloysius Marcus. 2011. “A Global Mining Corporation and Local Communities in the Lake Victoria Zone: The Case of Barrick Gold Multinational in Tanzania.” Journal of Business Ethics 99 (2): 253–282. doi:10.1007/s10551-010-0653-4.

Ng’wanakilala, Fumbuka. 2017. “Tanzania Turns up Heat on Overseas Miners with State Stake Law.” Reuters, 5 July. Accessed October 27, 2017. https://www.reuters.com/article/us-tanzania-lawmaking/tanzania-turns-up-heat-on-overseas-miners-with-state-stake-law-idUSKBN19P2E9.

Nyerere, Julius K. 1968. Ujamaa: Essays on Socialism. Dar es Salaam: Oxford University Press.

Öge, Kerem. 2016. “Which Transparency Matters? Compliance With Anti-Corruption Efforts in Extractive Industries.” Resources Policy 49: 41–50. doi:10.1016/j.resourpol.2016.04.001.

Oxfam America. 2016. The Weak Link: The Role of Local Institutions in Accountable Natural Resource Management, Tanzania. Boston, MA: Oxfam America.

Paget, Dan. 2017. “Tanzania: Shrinking Space and Opposition Protest.” Journal of Democracy 28 (3): 153–167.

Papyrakis, Elissaios, Matthias Rieger, and Emma Gilberthorpe. 2016. “Corruption and the Extractive Industries Transparency Initiative.” The Journal of Development Studies 53 (2): 295–309. doi:10.1080/00220388.2016.1160065.

Pastory, Parestico. 2017. “Regulatory Compliance in Local Government Procurement in Tanzania: Institutions and Context.” PhD (Public Administration) Dissertation., University of Dar es Salaam.

Pedersen, Rasmus Hundsbæk, and Peter Bofin. 2015. “The Politics of Gas Contract Negotiations in Tanzania: A Review.” DIIS Working Paper 2015: 03. Copenhagen: DIIS.

Policy Forum. 2008. The Demystification of Mining Contracts in Tanzania. Dar es Salaam: Policy Forum.

Policy Forum. 2011a. Parliamentary Advocacy in the Extractive Industries: An Illustrative Guide for Civil Society. Dar es Salaam: Policy Forum.

Policy Forum. 2011b. Ushawishi Bungeni Katika Tasnia ya Madini: Mwongozo kwa ajili ya Asasi za Kiraia. Dar es Salaam: Policy Forum.

Policy Forum. 2013. Tanzania Governance Review 2012: Transparency with Impunity? Dar es Salaam: Policy Forum.

Policy Forum. 2014. Tanzania Governance Review 2013: Who will Benefit from the Gas Economy, if it Happens? Dar es Salaam: Policy Forum.

Poncian, Japhace, and Constantine George. 2015. “Mineral Extraction for Socio-Economic Transformation of Tanzania: The Need to Move from Papers to Implementation of Mining Policy and Law.” Journal of Social Science Studies 2 (2): 160. doi:10.5296/jsssv2i2.7450.

Rustad, Siri Aas, Philippe Le Billon, and Päivi Lujala. 2017. “Has the Extractive Industries Transparency Initiative Been a Success? Identifying and Evaluating EITI Goals.” Resources Policy 51: 151–162. doi:10.1016/j.resourpol.2016.12.004.

Sala-i-Martin, X., and A. Subramanian. 2012. “Politicians and Oil: Does the Britain-Tanzania Society.” The Britain-Tanzania Society. 2010. Tanzanian A vigilante: Potential for Growth and Strategies for Information Dissemination. London: Oxfam America.

Sovacool, Benjamin K., Götz Walter, Thijs Van de Graaf, and Nathan Breakwell. 2016. Energy Governance, Transnational Rules, and the Resource Curse: Exploring the Effectiveness of the Extractive Industries Transparency Initiative (EITI). The Britain-Tanzania Society. 2010. Tanzanian Affairs.
The Economist. 2017. “The Dinosaur of Dodoma: John Magufuli is Bulldozing the Opposition and Wrecking the Economy.” The Economist, October 19.
United Republic of Tanzania. 2009. Mineral Policy of Tanzania. Dar es Salaam: Ministry of Energy and Minerals.
United Republic of Tanzania. 2013. The National Natural Gas Policy of Tanzania. Dar es Salaam: Ministry of Energy and Minerals.
United Republic of Tanzania. 2014. Local Content Policy of Tanzania for Oil and Gas Industry, Draft One. Dar es Salaam: Ministry of Energy and Minerals.
United Republic of Tanzania. 2015a. National Energy Policy. Dar es Salaam: Ministry of Energy and Minerals.
United Republic of Tanzania. 2015b. The Oil and Gas Revenues Management Act.
United Republic of Tanzania. 2015c. The Tanzania Extractive Industries (Transparency and Accountability) Act.
United Republic of Tanzania. 2017a. The Natural Wealth and Resources (Permanent Sovereignty) Act, 2017.
United Republic of Tanzania. 2017b. The Natural Wealth and Resources Contracts (Review and Re-Negotiation of Unconscionable Terms) Act, 2017.
United States Department of State. 2015. Tanzania Investment Climate Statement.
Van Alstine, James, Jacob Manyindo, Laura Smith, Jami Dixon, and Ivan AmanigaRuhanga. 2014. “Resource Governance Dynamics: The Challenge of ‘New Oil’ in Uganda.” Resources Policy 40: 48–58. doi:10.1016/j.resourpol.2014.01.002.
Wilson, Emma, and James Van Alstine. 2014. Localising Transparency: Exploring EITI’s Contribution to Sustainable Development. London: International Institute for Environment and Development (IIED).
Woodroffe, Nicola, Matt Genasci, and Thomas Scurfield. 2017. “Tanzania’s New Natural Resources Legislation: What Will Change?” In NRGI Briefing, 1–13. New York: NRGI.
World Bank Group. 2013. Extractive Industries Transparency Initiative: Results Profile.
Yannoukakou, Aikaterini, and Iliana Araka. 2014. “Access to Government Information: Right to Information and Open Government Data Synergy.” Procedia - Social and Behavioral Sciences 147: 332–340. doi:10.1016/j.sbspro.2014.07.107.