

Income and Assets Disclosure among Public Officials in Tanzania: A Leadership Code of Ethics or a Leadership Cost of Ethics?

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Abstract

Tanzania's Leadership Code of Ethics (LCE) is steadily fading at times where Tanzanians still yearn for effective delivery on the part of public servants. This comes at the midst of fast growing pace of corruption as the country has been ranked among 14 most corrupt countries worldwide. While efforts to solve the LCE problem are underway, the crucial angle from which LCE can be dealt with has not been adhered to. This is abiding to Income and Assets disclosure among public leaders. This paper, attempts to shade light on the current debate on the need for public leaders to declare their income and assets in adherence to LCE. With critical analysis from secondary sources, the article argues that failure of public leaders to declare income and assets tarnishes possibilities of upholding to LCE. The article is of the view that the weaknesses of the institutions whose mandate is to safeguard LCE especially the Ethics Secretariat are the root of this problem. The Secretariat is hampered by weak law enforcement ability, lack of enough financial resources as well as, lack of autonomy, and unpredictable political will. Since ethics and public service are the "body and soul" for effective service delivery, rekindling LCE through assets and liability declaration cannot be underestimated.

Key Words: Income, Assets Disclosure, Public Officials, Leadership, Ethics.

1. Introduction

The quest for restoration of Leadership Codes of Ethics (LCE) has turned to be a perennial problem in Tanzania. Mbwete (2014) argues that LCE problem is partly due to lost integrity and accountability among the public leaders at all levels. For instance, through ethical scandals of political leaders, business personnel and social service providers often hold prominent place in the media for their misconduct. There is increasing level of corruption both grand and petty corruption among other vices in the country (Gray, 2015; Mbwete, 2014). Falling of LCE is said to be manifested through among others failure of public leaders to disclose their income and assets as the law demands (LHRC, 2013). There is greater consensus among scholars that if public leaders abide by the LCE through income and asset disclosure then trust from the society will be restored to the public leaders (Ssoko, 2010). Though, the question of income and asset disclosure is viewed as proper vehicle to restore LCE, faces several challenges in Tanzania.

This article centres its focus on this. The article seeks to unfold the question of public leaders' failure to abide by assets and income disclosure which hinders restoration of LCE. There have been a number of arguments as to why income and assets disclosure is fast falling (Tenga, 2010; Sedigh and Muganda, 1999; Larb, 2007). Some arguments rest on general personalities of individual public leaders like lack of patriotism as well as little commitment among those required to disclose their wealth and assets (Muzila, *et al*, 2012; Vuuren, 2014). While not attempting to refute such views, this article, looks at this plight from the legal institution framework mandated to ensure that public leaders abide by the law. Though there are several institutions tasked to ensure that LCE is observed like the Prevention and Combating of Corruption, and Commission of Human Rights and Good Governance, Ethics Secretariat sin the forefront to ensure each public leader disclose their income and assets as required. Unfortunately, these institutions are refraining from what is expected of them. The central argument of this article is that, institutions tasked to ensure that public leaders disclose their income and assets are marred with several problems like: laxity, apathy and inertia in enforcing the law; lack of independence and financial fragility.

Again, procedures for accessing public leaders' declared income and assets are too cumbersome to reach by the community and civil society. Moreover, the institution faces inconsistency in law emanating from the weak constitution. This article serves as an important milestone in situating the problem of public leaders' failure to declare their income and assets. The paper proceeds as follows: following this introduction, the paper starts by exploring the evolution of leadership ethics in post-independence Tanzania followed by rationale for wealth declaration and status of wealth declaration in Tanzania. The causes underlying failure of public leaders to disclose their income and assets focusing on the Ethics Secretariat will be analyzed. The last part of the paper marks the conclusion.

2. The Evolution of Leadership Ethics in Post-independence Tanzania

The dawn of independence was, to some public leaders an opportunity to enrich themselves. Tenga, (2010) asserts that in an attempt to grapple with the leadership of a state, many leaders equated the symbols of leadership as synonymous with wealth. In order to match with the cultural sophistication, modernity, grandiose, pomp and ceremony of the British master, conspicuous consumption within the leadership became the order of the day (Tenga, *ibid*). Cranford (1976) notes that, the craze to buy Mercedes-Benz cars by leaders in this period led the citizenry to refer to them as "Wabenzi", a new "tribe" of public leaders whose distinctive status was based on wealth accumulated from public office. Such tendencies by public leaders necessitated stern response from Mwalimu Julius K. Nyerere, the then president of Tanzania through a number of measures that was envisioned when Tanzania declared the adoption of socialism which sought to build a society based on self-reliance and equality for all citizens.

2.1. The Socialist Leadership Code of Ethics

In 1967, the LCE was announced prohibiting public leaders from engaging in capitalist activities including owning houses for rent. Mujumba (1999) identified some of basic principles of such LCE that are incorporated in the constitution of TANU as follows:

- *Every TANU and government leaders must be either a peasant or a worker, and shall in no way be associated with the practices of Capitalism or Feudalism;*
- *No TANU or government leader shall hold shares in any Company;*
- *No TANU or government leader shall hold directorship in any privately enterprise;*
- *No TANU or Government leader shall receive two or more salaries;*
- *No TANU or Government Leader shall own houses for rent.*

Indeed, the early days of independence witnessed highest government commitment to upheld LCE. Under J.K Nyerere LCE was made the yardstick against which holders of various positions from the cabinet down to the ward level were measured. Those found to be corrupt, would be sacked outright and the property they had grabbed, nationalized (The Citizen 12/9/2009). However, this was to be short-lived as things started changing in the 1980s/1990s. The 1980s-1990s was the period when neoliberal theories lingered the economic and political atmosphere of Tanzania and beyond. It was the time when the 2nd president of Tanzania Ally Hassan Mwinyi took power. Mwinyi's government was characterized by high rate of violation of LCE which heralded rising to an unprecedented rate of corruption. Heilman and Ndumbaro (2002) argued that under the economic liberalization policies witnessed corruption spiraled out of control prompting donors to freeze aid in November 1994. It was in these days that the state lost its ability to pay public servants a living wage. Official salaries fell below subsistence needs, creating incentives to look for side incomes. As the state controlled economy declined, an informal one rose to take its place. As a result, smuggling became rampant and corruption grew quite strong (Tripp, 1997 as cited in Heilman and Ndumbaro, 2002).

The rise of Benjamin Mkapa to presidency in 1995 provided some revival to LCE. Mkapa was a firm believer of LCE as reflected in his declaration of war against any form of corruption and enhancement of integrity (Sitta, 2005). To abide by his pledge, Mkapa took several measures to bring back the good old days of LCE. For instance, he took a pragmatic approach of curbing corruption through publicity campaign, strengthening anti-corruption institutions among others. He took a leading role to publicly declare his assets and income, and made similar declaration about his wife (Pope, 1999; Galtung, 2006). In order to curb the problem of ethics deterioration, Mkapa's government put in place a legal framework which established the Commission for Ethics (Sitta, 2005) to deal with breaches of ethics by public leaders (Heilman and Ndumbaro 2002). It is against formation of Ethics Secretariat that, its efficacy in restoring LCE needs to be reviewed.

2.2. Enactment of the Public Leadership Code of Ethics Act No. 13 of 1995

The Constitution of the United Republic of Tanzania was amended in 1995 by introducing Article No 132 which directed for the enactment of the Public Leadership Code of Ethics Act No. 13 of 1995. The Act establishes a statutory basis for the development of standards of ethics for the public leaders. The standards aim at strengthening ethics, accountability, and transparency of specified bureaucrats and politicians defined as public leaders including those from the executive, legislature and judiciary. On the other hand Article 132 established the Ethics Secretariat, which is an extra ministerial department of government under the Office of the President. The Ethics Secretariat supervises the implementation of the Act and its main functions are (URT, 1995) follows.

- To receive Declarations which are required to be made by public leaders in accordance with the Constitution or any other law;
- To receive allegations and notifications of breach of the code by members of the public;
- To inquire into any alleged or suspected breach of the Code by all public leaders who are subject to the Act;
- To carry out awareness creation of the Public Code of Ethics to stakeholders and members of the public.

The basic principle underlying the Act is that public leaders should be of incontestable integrity, honest, untarnished, impartial, and open (Sedigh and Muganda 1999). The code covers a wide range of provisions. The following two provisions in section 6 (a) and (b) of the Codes of Ethics are of importance to this article (URT, 1995).

- *Ethical standards:* Public leaders shall, while in office, act with honesty, compassion, sobriety, continence, and temperance and uphold the highest possible ethical standards so that public confidence and trust in the integrity, objectivity, and impartiality of government are conserved and enhanced.
- *Public scrutiny:* Public leaders have an obligation to perform their official duties and arrange their private affairs in a manner that would bear the closest public scrutiny-an obligation that is not fully discharged by simply acting lawfully. In relation to all public leaders whether in elective or appointive offices, there is to be established a procedure for declaration of all property or assets owned by, or liabilities owned to him, his spouse or unmarried minor children.

The anticipation of the above provisions was to be fulfilled by the Commissioner. And that the government had to take all necessary measures to ensure that implementation of the provisions is not violated. Has this been the case? Before articulating this part, the following section underscores who and what are to be declared by public leaders.

2.3. Income, Assets and Liability Declaration: who and what to be declared under what conditions?

According to the Ethics Secretariat, every public leader will submit to the Commissioner a written declaration, of all property or assets owned by, liabilities owed to, him, his spouse or unmarried minor children. Such declaration will be made under the following conditions (a) within three months after the commencement of this Act or (b) within thirty days after taking office (c) at the end of each year (d) at the end of his term of office (URT 1995). The act stipulates clearly the action that is taken against any breach of the code. Such action include (a) warning and caution (b) demotion (c) suspension (d) dismissal (e) advising the leader to resign from the office to which the breach relates (f) Imposition of other penalties provided for under the rules of discipline related to the office of the leader and (g) initiating action for the leader to be dealt with under the appropriate law (URT, 1995). On the other hand, the Act identifies necessary assets and liabilities worth to be declared as well as public leaders obliged to observe the provisions as table 1 clearly shows.

Table 1: Public Officials who are supposed to fill the assets and liability form and things that needs to be filled

Category of Officials	Analyzed Public Officials	Category of Items declared	Income, Liability and Assets to be declared
Law makers	Speaker, Deputy Speaker, Members of Parliament	Landed property and assets	Land buildings or properties for letting, commercials farms and livestock
Executive	President, Vice President, Prime Minister, Ministers and Deputy Ministers of state	Employment/business interests	Factories, mineral interests, other industrial and commercial operations
Judiciary	Chief Justice, Judges and Magistrates, Attorney General	Securities and bank accounts	Value of cash and deposit accounts. treasury bills, other fixed security investments shareholdings and dividends
Civil and other public servants	Permanent Secretaries, Chief Secretaries, Directors and Equivalent, Governors of Central Bank and Deputes, Ambassadors, Chief of Defense Force, Inspector General of Police, Auditor General, General managers of State Enterprises,	Other assets	Milling machines, property, assets and liabilities of spouses, and unmarried children
Sub national government officials	Regional and District, Commissioners	Liabilities	e.g. Loans, mortgages, overdrafts unpaid bills and other liabilities
Others	Spouses and unmarried children of leaders		

Source: Larbi, (2007).

3. Rationales of Wealth and Assets Declaration: Global Perspective

Having evolved in the early 1950s in response to increasing corruption scandals in the United State, income and assets disclosure is now applied by almost all countries in the world (OECD, 2011). What is seen to be different is the model through which the exercise is undertaken. For instance, two types of disclosure are established where the disclosure may be confidential or public. In 2006the World Bank found that of the 148 countries 42 or 29.4% require confidential disclosure and the remaining 106 countries or 71.6% requires public disclosure Messick (2009). Despite the differing system of disclosure, the essence of disclosure system is the same, to accelerate good governance by upholding to LCE. In this aspect, rationale for undertaking income and asset disclosure are hereby elucidated.

The very most rationale for assets and income disclosure is to increase transparency among the public leaders from the judiciary, legislature and executive (Mcdevitt, 2015). Increased transparency leads to lower levels of rent seeking and corruption; help deter the use of public office for private gain, whether financial or through other benefits to the self, family, or associates (Aaken and Voigst, 2011; Stolen Asset Recovery, 2012). In order to cultivate transparency through income and asset disclosure, Legal and Human Rights Centre (2013) adds that as long as transparency is very important for the accountable government, then public leaders are required to be like people who live in glass houses meaning that all public actions except those clearly stipulated by law must be made public. Income and asset disclosure, if accurately handled reduce the possibility of public leaders to engage in corrupt practices.

As long as people's interest is embedded to the public leaders, then if they abide by income and asset disclosure act, the practice leads to the increase citizen trust to the government organs (Martin, 2013).

This is in line with OECD's (2000) statement that public services ethics are a prerequisite to, and underpin, public trust, and are keystone of good governance. With regard to income and asset disclosure, Burdescu, et al (2009) argued that credible disclosure system, whether it is made public or kept confidential, can help build the trust of citizens in their government. Such trust in the government system promotes a better image of public officials when considering their commitment in discharging their duties (Burdescu, et al, *ibid*). As well known, any community expects their public leaders to be honest, just, fair and professional in the fulfillment of their duties (Disoloane, 2012). William (1980) adds that the public at large expects ethical behaviour from its public officials in the fulfillment of their duties and also expects the actions of public official in the performance of their duties to be ethically justifiable. One among the ethical principles in this regard is the capacities' of public leaders to abide by the principles of assets and income disclosure. It needs to be understood that the public officials are also citizens with the ethical identity of public officials being that of a citizen who is employed by the community to work for the community (Henry, 1975). More importantly, honest public officials' reputation can also be protected from undue suspicion, allegations of malfeasance and dicey journalism (Nyasa Times, 2013).

It is also anticipated that where effective income and asset disclosure are adhered to, there is guarantee for lowering extent corruption (Messick, 2009; Boose, *et al* 2012). Rexha (2014) asserts that asset disclosure is a foundational element of well-established anti-corruption programmes. The disclosure of all assets provides a complete picture of public leaders' financial situation where such information contributes to the detection of the theft of public assets. A number of researches have been conducted and reaffirmed this fact. For instance, findings from the Transparency International Global Corruption Report 2006 which presented findings of a comparative analysis of asset disclosure laws in 16 countries to establish how effective officials' asset declaration laws are in reducing corruption and found out that countries with a longer tradition of assets declaration by public officials had significantly lower perceived level of corruption than those with newer laws. Again, Perceived levels of corruption were lower in countries whose declaration laws permitted prosecution of the offending officials (Nyasatimes, 2013).

Above all, most of governance school of thought agrees that, abiding to income and asset disclosure is a part of abiding to LCE. According to Whitton, (2001) the LCE is best regarded as a general statement of "core values" which define the professional role of the civil service. Modern civil services code of ethics set out broad high-level principles such as integrity, accountability, responsibility and trustworthiness (Whitton, *ibid*). Indeed, reaffirming to income and asset declaration guarantee protecting code of ethics for public leaders. Boad (2005:2) cements this argument by stressing that "Most asset declaration rules are enacted as part of a broader code of conduct for public office holders to regulate their activities in order to safeguard the integrity of the public services". It may be argued that as long as public leaders are generally expected to conform to standards higher than those aligned with personal morality, then this can be attained among others through asset and income declaration by public leaders.

The need for income and assets declaration at the global level for the sake of restoring code of ethics of senior public leader cannot be over emphasized. Tanzania as one of the countries that are members to different international bodies has, for different times endorsed the issue of income and asset disclosure. The task at hand is the extent to which those who are supposed to declare their asset do so as the law demands.

4. Status of Income and Asset Declaration in Tanzania

Since the introduction of Ethics Secretariat, there has been an effort to compel public leaders to declare their income and assets. Achievements to such exercise is however not promising. For instance, according to URT (2008) the Secretariat supplied forms to 7,447 public leaders required to fill the forms, however only 4864 forms (65.3%) were returned. Among those who returned the forms were 2, 130 political leaders and 2,734 civil servants. In the year 2009, the number of public leaders required to fill in the form sharply dropped down with only 1600 (22%) out of an estimated 7000 leaders declaring their assets (Athuman, 2009). Moreover, in the year 2010, the Ethics Secretariat supplied 8,410 to politicians and civil servants but surprisingly only 3,770 forms (44.83%) were returned (Nipashe, 2011). Politicians seemed to be more reluctant in declaring their wealth since 3,047 never returned the declaration forms compared to 1,741 civil servants who had not declared their assets (Nipashe, *ibid*).

While the number of public leaders who declared assets and income is not satisfactory again the authenticity of what is written in the submitted forms has always been doubtful.

According to the Ethics Secretariat's Commissioner, some forms that are submitted are not duly filled and some leaders do not state the actual value of the assets in their possession. Others do not give their bank account details as required (Makoye, 2014). This problem hampers the commission to have the authentic sources of information from the senior public officials.

This status of income and assets disclosure clearly show that compliance to the law of disclosure is not adhered to by public leaders to the required degree. This state of affairs does, among other things, loosen the possibility of public officials to conform to LCE. Reasons for failure to declare assets and wealth among public leaders need to be delineated as they range from personal view, socio-political environment and the like. The most important part that has not received much attention is the capacity of the institutions that are responsible to enforce the law and how the government has empowered such institutions to perform such tasks. In this article, the reasons for failure are drawn from the institutions' failure in which key examples are drawn from the Ethics Secretariat.

5. Reasons for Public Leaders' Failure to Adhere to Income and Asset Declaration in Tanzania

As stated earlier, this article argues strongly that those problems are rooted in the institution weaknesses to effectively execute the LCE provisions. Examples and clarification on this are provided below.

The Ethics Secretariat faces the challenge of limited legal powers. The law does not give exclusive power to the Ethics Secretariat to take legal action against public leaders who may be found guilty; instead it transfers the matter to the President's office for further action. Such actions like holding leaders accountable, rests on the will of the President to take action. Above all, public leaders who file stop orders to the High Court cannot not be further interrogated by the Secretariat. As a result the Ethics Secretariat loses autonomy and powers over leaders. This law dilemma was vividly experienced in 2015 when, having been ordered by the Secretariat to appear before it for interrogation concerning the Tegeta Escrow account Scandal the former Attorney General, Mr Andrew Chenge submitted to the High Court the Stop Order explicitly barring the Ethics Secretariat from interrogating him. MrChenge was accused of violating LCE when it was alleged that he pocketed Tsh 1.6 billion. MrChenge's charge sheet included facilitating illegal selling of 35 percent of shares from the Independent Power Tanzania Limited (IPTL) to VIP Engineering and Marketing against the law and public servant's ethics while he was the Attorney General (Kisanga, 2015).

Though the Ethics Secretariat lawyers maintained that the secretariat is free and independent in discharging its duties, the High Court successfully managed to bar the secretariat from interrogating MrChenge. The accused, deliberating on the matter attested that "Respect of court orders and observance of the rule of law is of paramount importance. I get disturbed as to how we can proceed debating the matter in presence of the verdict of High Court on the matter, bearing in mind that the court is superior to this tribunal (Kapama, 2015:1). This was an acid test of the weak law that the secretariat relies on. It showed greater weakness as to how free the body is relative to other state organs, though it does not deal with criminal related issues.

Apart from institutional legal constraints, the Ethics Secretariat is increasingly being discredited for its laxity, apathy and inertia of enforcing the law that lies within its reach. Such failure to enforce the law has bred public opinions that the Ethics Secretariat is dormant, too ineffective and above all a burden to the Tanzanian Tax payers (Mwananchi, 2013). Though there is a law demanding public leaders to disclose their incomes and assets, there is no record which shows if there is any leader who has appeared at the court for failing to abide by the law (Mwananchi, 2013). As Ambassador Debnath Shaw of India High Commission to Tanzania cogently argued "I don't understand reasons for your failure to file cases of public officials who fail to disclose their income and assets, perhaps this is what you want. In our country, income and assets of leaders are widely open; we have a special website in which public leaders disclose their assets failure of which one is sent to court" (Mwananchi, 2013:7). In supporting Ambassador's views Dilunga (2010) asserts that the Ethics Secretariat has turned to be just a library that simply keeps falsified files of the public leaders. This is contrary to what the Ethics Secretariat would be expected to be doing.

There is perhaps no more decisive measures of institutional independence than fiscal autonomy. To be more than formally independent it must be free of serious fiscal constraints (Mezmur and Koen, 2010). For, this is missing the Ethics Secretariat cannot play its daily role as expected. It needs to be understood that the number of public leaders who are legally bound by income and asset disclosure has been increasing annually while the budget allocated has not been commensurate with the responsibilities of the Secretariat.

According to URT (2005) in the fiscal year 2005/2006 the government portioned to the Ethics Secretariat Tshs. 1,161,680,400 in which Tshs 141,680,400 was for salaries and Tshs 1,020,000,000 for other charges. This was a period when the Ethics Secretariat was as old as 10 years since its inauguration. Although there have been some improvements in terms of the amount of money allocated for the Secretariat, the major challenge continues to be the disbursement of the approved budget. For example, although the Ethics Secretariat approved budget stood at Tshs 9,249,420,800 for recurrent expenditure and Tshs 3,083,543,800 for developmental expenditure in 2013/2014, until March 2014, only Tshs 3,064,766,965 (33%) of recurrent expenditure and Tshs 775,056,000 (25.1%) for development expenditure was disbursed to the Ethics Secretariat (URT, 2015). It is this little budget allocation and poor disbursement that made the Commissioner for the Ethics Secretariat, Judge Salome Kaganda, to bitterly complain in 2012 that the Secretariat cannot discharge all its duties properly; admitting that instead of making follow-up to 9,889 public officials' forms, less than 200 forms were closely scrutinized due to financial constrain (Victor, 2012).

Indeed the Ethics Secretariat and other LCE enforcing institutions are constantly questioned over their political will to make decisions against those who breach the law. Unfortunately, such a problem is said to be existing within the Ethics Secretariat as well as among high echelon in the central government. Martin (2013) proposes that, while effective implementation of asset disclosure rules depends on a wide variety of issues, first and foremost political will in making sure enforcement of the rules is in place within the public administration is very instrumental. Such view is also shared by Amundsen and Mathisen (2006) who stress that political will is the single most critical starting point for sustainable and effective LCE. Without it, government's statement to strengthen transparency and accountability especially in income and asset declaration will remain a mere rhetoric. If words could have meant "it is done" then Tanzania could have been quite far in implementing income and asset declaration. When inaugurating the new parliament in 2005, President Jakaya Kikwete stated categorically that:

...I ask the Public Ethics Commission not to shy away from asking each one of us to account for our assets and wealth. The Commission should be proactive. I will help it to build the capacity to do so, if indeed that is the problem" (Kikwete, 2005:11.

Such a promising statement made by the President has not been effectively translated into action 10 years after his proclamation due to lack of political will. According to Amundsen and Mathisen (2006) political will is commitment of actors to undertake actions to achieve the set objectives, and sustain the cost of those actions overtime. It encompasses credible intent and aspirations as well as demonstrated actions on a perceived policy. It is perhaps lack of political will that led to the Legal and Human Right Centre in Tanzania (2013) to complain over the president to appoint retired judges who have served the country for such a long time and may be lacking any more innovative skills and they are actually inactive. It is lack of political will in enforcing the law that has resulted in a situation where failure to declare income and asset among public officials is not only tolerated but also allowed to spread even among the newly appointed civil servants in the country.

The procedure for the public or civil society to access income and assets declared by public officials and politicians for the sake of authenticating their truth for the public consumption is marred with cumbersome and expensive procedures. That is to say the law gives right for people to access the information on the left hand and denies that right on the right hand. Conditions that are stipulated in sections 9 and 14 of the Ethics Secretariat discourage people who may seek to get information about the defaulters. The section states that (URT, 2004):

- A person wishing to make inspection has lodged with the (Ethics) Commissioner a complaint against a public leader;
- On his assessment, the Ethics Commissioner is satisfied that the complaints is genuine, relevant and was made in good faith;
- An inspection fee of one thousand shillings has been paid;
- The one who has seen the declaration assets form is not allowed to publish the information.

Based on the above section, Jesse (2011) poses several questions on how difficult it is to access information. First, how can one institute a case against [a public] leader and allege corruption or any other issue relating to properties or assets while that person is restricted to know the leader's properties at the first instance? Secondly, how many people would be able to lodge such complaints? To make the matter more complicated, even if the applicant would be successful in getting the permission to inspect the register after meeting the perusal conditions, regulation 7 prohibits any disclosure of information obtained from the register to another person.

The regulation states that any person who after perusing the register, publishes or broadcasts or communicates the information obtained to the public, commits an offence. That is to say by any means the law makes it completely impossible for the details of asset of public leaders to be made available to the general public because it amounts to a criminal offence (Mbunda, 2004).

Income and assets declaration in Tanzania faces enormous challenges that make Tanzania a breeding place for unethical conduct among public leaders. This was evidenced by Transparency International Corruption Perception Index of 2008 that ranked Tanzania at 102nd position out of 180 corrupt countries (Mungui-Pippidi, 2010). Moreover, in 2013 the Transparency International indicated Tanzania as among the 14 most corrupt countries in the world (The Citizen 10th July, 2013). Of recent, Tanzania has been implicated with several corruption scandals like: Richmond, Dowans Power Plants Electricity Scandal which cost the nation US\$150 million and resulted into forceful resignation of the then Prime Minister and two other cabinet Ministers in February 2008 (Gray, 2015). Again, BAE System Radar Scandal of June 2008 cost the nation 28 million pounds and resulted into forceful resignation of a cabinet Minister who was also the former Attorney General following illegal acquisition of \$ 2.2 million deposited in a foreign Bank (Njunwa, 2008). The most recent scandal is famously referred as Tegeta Escrow Account Scandal which resulted into siphoning of whopping Tshs 306 billion from the Central Bank account. The Scandal resulted in resignation of two cabinet Ministers (Aiko, 2015). These cases of corruption scandals overwhelmed the nation and in circumstances such as this upholding LCE remain rhetoric unless decisive measures are taken.

6. Conclusion and Way Forward

Income and asset disclosure by public leaders in any country forms an important part in upholding the LCE. At present, as has clearly revealed in Tanzania, the trend income and asset disclosure is not only upheld by public leaders but also is marred by a number of problems mostly emanating from institutional weaknesses. This article has clearly shown that the Ethics Secretariat faces insurmountable problems related to legal powers, laxity, political will, cumbersome procedures for public access to information as dictated by the Secretariat, and financial constraints.

It should be noted that the Ethics Secretariat is a legal body. It is, thus, expected to enforce its law by applying sanctioning to the defaulters. Sanctions for failing to disclose or for making false or misleading declaration are as important as an effective asset declaration regime (Department of Asset registration, 2010). When sanctions are vividly exercised, they will restore the falling LCE. It is high time that Ethics Secretariat learn from what is done in Mongolia to the income and assets declaration defaulters. According to the World Bank (2012) in Mongolia, officials who fail to declare their assets face immediate dismissal from office. In 2009, for example, 64 individuals submitted their assets declaration late and 37 failed to submit (out of 52, 8000). All 37 who failed to file were dismissed from their jobs and the majority of the 64 individuals who submitted their declaration late were also fired (World Bank *ibid.*). The Ethics Secretariat has a greater lesson to learn from such key examples. Sanctions ranging from administration sanction, disciplinary sanctions as well as civil liability provide an important tool to promote discipline compliance with the requirements of declaration systems (OECD, 2011).

It is high time for the Ethics Secretariat to widen the scope for the community and civil society to access income and assets disclosure forms smoothly. That means income and asset form sought to be publicly accessible. The importance of letting people access public information is well documented. For instance, Buredscue, et al, (2009) state that putting disclosed information in the public domain is useful because it allows citizens to be better informed of what is transpiring among the public leaders. Above all, public access enables civil society to get wider avenue for verifying the declarations, enhancing enforcement procedures as well as increasing the credibility of the system itself. It is no wonder that a study by Mukherjee and Gokcekus (2006) found that countries that required asset disclosure to the public domain, either through website posting or by informing where and when these documents were available for public inspection had significantly lower corruption levels than countries that restricted public access. Indeed, the Ethics Secretariat cannot afford to assist the deterioration of LCE through restricting public access to the declared income and assets.

The terrain to restore LCE should not be left to the law enforcing agencies alone. The central government has a stake on this. It needs to show an unwavering commitment making sure that LCE is extolled. Among other things the government needs to render the Ethics Secretariat more breathing space for it to undertake its exclusive roles interfered.

By being placed in President's office, the Secretariat constantly waits for blessing from the higher office before taking any bold measures as a way of exercising the power vested on it. It is such lack of autonomy that has derailed the Secretariat from performing its duties. This cannot be allowed to continue unabated if integrity and ethical values of public leaders are to be upheld. In the same realm the government needs to check the fragility of financial base of the Secretariat before seeking to milk it.

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