

THE INTERNATIONAL TRANSPARENCY AND ACCOUNTABILITY CONFERENCE (ITAC) 2023



### ITAC 2023 Conference Report

# Strengthening **Accountability for Climate Action**

Donors





Schweizerische Eidgenossenschaft Confédération suisse Confederazione Svizzera Confederaziun svizra

Embassy of Switzerland in Tanzania

#### Partners



### INTERNATIONAL TRANSPARENCY AND ACCOUNTABILITY CONFERENCE OF 2023

(ITAC 2023)

ORGANIZERS:

THE VICE PRESIDENT'S OFFICE – ENVIRONMENT DIVISION AND WAJIBU INSTITUTE OF PUBLIC ACCOUNTABILITY

© WAJIBU, 2023

### TABLE OF CONTENTS

ABBRE\	VIATIONS AND ACRONYMS	iii
NOTE C	OF APPRECIATION	1
THE EX	ECUTIVE SUMMARY	2
PART O	ONE: GENERAL INTRODUCTION	
1.1	MEANING AND ESSENCE OF ITAC	4
1.2	ITAC 2023 AND ITS FOCUS ON CLIMATE ACTION	4
1.2.	.1 About the ITAC 2023	4
1.2.	.2 Justification behind ITAC 2023's Climate Action Theme	5
1.2.	.3 Specific Objectives of ITAC 2023	6
1.2.	.4 Contents of ITAC 2023	6
1.3	PARTICIPANTS OF THE CONFERENCE	8
1.4	CONFERENCE'S STRUCTURED APPROACH	10
1.5	SEGMENTS AND PROCEEDINGS OF THE CONFERENCE	10
1.5.	1 Introductory Phase: Setting of the Scene	11
1.5.	.2 Presentations, Complementary Analysis and Plenary Discussions	14
1.5.	.3 Conference Resolutions and Closing Remarks	18
1.6	OVERALL ASSESMENT OF THE ITAC 2023	19
1.6.	.1 Pre-Conference Assessment on the Coordination and Other Logistic Aspects	19
1.6.	.2 Post-Assessment of Level of Achievement of ITAC 2023's Objectives	20
1.6.	.3 Participants' Perceived Added Value from Acquired Knowledge	.20
1.6.	.4 Media Coverage	21

#### PART TWO: CONFERENCE'S DELIBERATIONS, EMERGED KEY ISSUES

AND RE	SOLI	UTIONS	22
2.1	SYN	IOPSIS OF KEY ISSUES DELIBERATED DURING ITAC 2023	22
2.2	KEY	ISSUES EMERGED FROM ITAC 2023	23
2.2.	.1	Alarming Shocks of Climate Change: A Global Concern and Scientific Facts	23
2.2.	.2	Climate Change Financing, Mechanisms and Global Commitments	25
2.2.	.3	Monitoring of Financial Flows of Climate Action Initiatives	29
2.2.	.4	Regulatory Frameworks on Climate Actions	31
2.2.	.5	Gender-Responsive Approaches in Climate Action Initiatives	33
2.2.	.6	Consideration of Other Innovative Mechanisms in Climate Actions	34
2.3	ITAC	C 2023's RESOLUTIONS	35

#### PART THREE: IMPACT OF ITAC 2022, SOME LESSONS, GENERAL RESOLUTIONS

AND CONCLUSION			
3.1 EN	MERGING CHANGES FROM ITAC 2022	39	
3.2 LE	ESSONS FROM ITAC 2023	41	
3.3 SU	JMMARY OF AREAS OF IMPROVEMENTS ON CLIMATE ACTIONS	42	
3.4 CC	ONCLUSION	43	

### **ABBREVIATIONS AND ACRONYMS**

AI	Artificial Intelligence
CIF	Climate Investment Fund
<b>CO2</b>	Carbon dioxide
СОР	UN Climate Change Conference
СРА	Certified Public Accountant
CSOs	Civil Society Organizations
Dr.	Doctor
FBOs	Faith-Based Organizations
GCF	Green Climate Fund
GHG	Greenhouse Gas
H.E.	Her/ His Excellence
Hon.	Honourable
ITAC	International Transparency and Accountability Conference
ITAC 2023	International Transparency and Accountability Conference of 2023
ITV	Independent Television
KCDE	Kilimanjaro Consortium for Development and Environment
LGAs	Local Government Authorities
MDAs	Ministries, Departments and Agencies (of State)
MP	Member of Parliament
NCA	Norwegian Church Aid
NCMC	National Carbon Monitoring Centre

NOK	Norwegian Krone
ODA	Official Development Assistance
Ph.D.	Doctor of Philosophy
PMO	Prime Minister Office
Prof.	Professor
PSA	Partnership for Social Accountability Alliance
PSAM	Public Service Accountability Monitor
PWDs	Persons with Disabilities
Rev.	Reverend
SDGs 2030	UN Sustainable Development Goals of 2030
ТВС	Tanzania Broadcasting Corporation
TZS	Tanzania Shillings
UN	United Nations
UNFCCC	UN Framework Convention on Climate Change of 1992
URT	United Republic of Tanzania
VCT	Voluntary Carbon Trading
VPO	Vice President's Office
WAJIBU	Wajibu Institute of Public Accountability
WB	World Bank

# NOTE OF APPRECIATION



WAJIBU - Institute of Public Accountability in collaboration with our esteemed partner, the Office of the Vice President (VPO) of the United Republic of Tanzania, extends its sincere gratitude to all those who were involved in ITAC 2023. The dedication and insights of the 250-plus participants from various countries was instrumental in elevating the conference's proceedings and outcomes.

We wish to particularly acknowledge the presence and contributions of our Guest of Honor, Hon. Hamad H. Chande (MP), Deputy Minister of Finance, and the distinguished members of the Diplomatic Corp, especially the H.Es. Ambassadors from the Embassies of Sweden, Switzerland, and Norway in Tanzania. Their generous sponsorship and ongoing support to WAJIBU's initiatives are deeply valued.

Heartfelt thanks also go out to our notable partners, namely; the Public Service Accountability Monitor (PSAM); Rhodes University; the Partnership for Social Accountability Alliance (PSA); and the Norwegian Church Aid (NCA), Tanzania country office. We welcome other similar minded partners into joining in our coming ITACs.

Lastly, we commend the unwavering efforts of our presenters, discussants, moderators, WAJIBU's technical team, officials from the VPO, rapporteurs, media representatives, and the hosting hotel staff, all of whom were pivotal in making ITAC 2023 a big success.

# **THE EXECUTIVE SUMMARY**

This report presents highlights and outcomes of the International Transparency and Accountability Conference (ITAC 2023), which was held in Arusha at Gran Melia Hotel on 28<sup>th</sup> through 29<sup>th</sup> September 2023. For the past three years now, WAJIBU has been organizing these international conferences to complement interventions which lead to the implementation of strategic objective one and three of WAJIBU strategic plan 2021-2025. These conferences bring together strategic stakeholders across Africa to discuss pertinent issues around public financial accountability and recommend on the best ways to effectively collect and utilize public resources.

This year, the conference which ran for two days deliberated on the theme, **Strengthening Accountability on Climate Action,** a global topical issue under SDG 13. The conference had six main topics named: (1) the Science of climate change, (2) Climate change financing; best practices and challenges in tracking and monitoring climate finance flows, (3) Climate change and fiscal risks, (4) Private sector engagement in climate change financing and the accountability mechanisms for private finance, (5) Innovative mechanism for climate change mitigation and adaptation, and (6) Carbon trading opportunities in Tanzania.



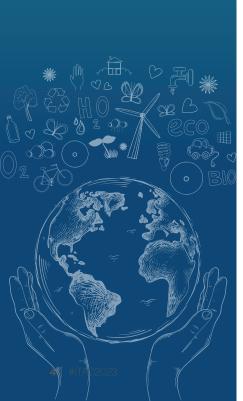
The conference was organized in collaboration with the Office of the Vice President of the United Republic of Tanzania (VPO), officiated by Hon. Hamad H. Chande (MP), Deputy Minister of Finance and attended physically by 227 participants and 100 participants who attended the conference virtually. The modality of running the sessions included presentations from the main speakers, followed by two discussants and plenary discussion/inputs from the flow. Generally, each topic was apportioned two hours, which included presentation, discussions and agreeing key take aways on that particular subject matter. Key presenters during the conference came from the following countries: Tanzania, Nigeria, Zimbabwe, South Africa, Kenya and Malawi.

The two days conference came out with eight resolutions, with the messages packaged around: urging the developed nations to honour and fully implement their pledges; calling on governments to synchronize climate finance policies; urging governments to allocate and utilize adequate funds for climate change adaptation and mitigation efforts; establishment of effective engagement frameworks for private sector involvement; establishment and implementation of climate financial flows monitoring systems; the need for governments to collaborate with other actors like faith-based organizations to work together in pushing climate actions; state and none state actors to enhance further capacity-building initiatives for the most vulnerable populations; bringing on board the voices of the rights holders in the discussions and decisions; ensuring a 'Just Transition', which considers the livelihood and well-being of all groups; and calling on governments to device deliberate mechanisms and efforts which emphasizes on tree planting for reduction of carbon dioxide and other greenhouse gases. In the main report, the details of each resolution, key responsible implementer and implementation timeline are well exhausted.

WAJIBU has high expectations that the 327 participants who attended the conference from across various countries in Africa, and particularly those from Tanzania, Nigeria, Zimbabwe, South Africa, Kenya and Malawi will take deliberate actions to push for the implementation of the ITC 2023 resolutions and provide feedback. By doing so, they will contribute towards halting the already experienced negative effects of climate change, the cyclones, droughts, and floods experienced in Mozambique, Zimbabwe, Malawi, and Libya, increasing land degradation, rising sea levels, and increase in flood disasters in Tanzania.



### PART ONE: GENERAL INTRODUCTION



#### 1.1 MEANING AND ESSENCE OF ITAC

The International Transparency and Accountability Conference (ITAC) was initiated by WAJIBU - Institute of Public Accountability (WAJIBU) in 2021. This conference serves as a global platform where diverse stakeholders come together to deliberate on and formulate effective strategies for enhancing transparency and accountability worldwide, with a particular emphasis on African nations.

ITAC provides an extensive forum for these stakeholders to exchange insights, including best practices, success stories, and challenges related to bolstering public financial accountability and improving the utilization of public resources.

To ensure the ongoing relevance of ITAC in the ever-evolving global landscape, conference themes are collaboratively chosen by the participants. In 2021, the theme was '*Transformation to a Total Culture of Transparency and Accountability*.' In 2022, the focus shifted to '*Meaningful Civic Participation towards Achieving Sustainable Development*.'. In 2023, ITAC was centered on the theme of '*Strengthening Accountability for Climate Action*,' as elaborated in this report.

In essence, ITAC continues to evolve, addressing critical issues that impact transparency, accountability, and sustainable development on a global scale.

#### 1.2 ITAC 2023 AND ITS FOCUS ON CLIMATE ACTION

#### **1.2.1** About the ITAC 2023

The ITAC 2023, took place in Arusha, a region located in the northern part of the United Republic of Tanzania (URT), on September 28<sup>th</sup> and 29<sup>th</sup>, 2023. This conference marked the third consecutive event in the series, following the successful editions in the ITAC 2021 and ITAC 2022 as stated earlier on.

ITAC 2023's central focus was to enhance accountability in climate action, a mission supported by both national and international calls for addressing the impacts of climate change. Consequently, this theme was not only timely but also seamlessly aligned with ongoing global efforts to combat the challenges posed by climate change.

#### **1.2.2 Justification behind ITAC 2023's Climate** Action Theme

The thematic focus of ITAC 2023 is in perfect harmony with a number of significant objectives outlined in the United Nations' Sustainable Development Goals (SDGs 2030), particularly Goals 1, 13, and 16. SDG 1 is oriented towards the elimination of poverty through the promotion of fair and equal access to vital services and economic resources. SDG 13 underscores the imperative for comprehensive international action in response to climate change and for the incorporation of climate-related strategies into policy frameworks. Moreover, among other significant goals, SDG 16 emphasizes on the establishment of accountable and robust institutions.

There is a fundamental connection between efforts to eradicate poverty and the adverse impacts of climate change. The latter often diverts resources that could be utilized to alleviate or eradicate poverty. As noted during this conference, the underprivileged disproportionately shoulder the brunt of these effects.



Photo: Illustrations of SDG 1, SDG 13 AND SDG 16.

The subject of the conference was developed in light of the fact that countries throughout the globe are facing worsening effects of climate change even as efforts to combat it continue to present tremendous hurdles. For instance, as it is further indicated in part two of this report, extreme weather has occurred all over the world because of human actions that expedite climate change and its negative effects.

Africa has been hit the hardest on the effects of climate changes. For instance, in Tanzania, the land degradation has gotten worse. The changes in river flows between 2010 and 2021 show that the environment has changed enormously. From 1990 to 2014, 62% of all natural disasters in Tanzania were storms, which killed many people. From 2002 to 2018, the sea level rose in Dar es Salaam, which caused beaches to wash away and structures to be damaged. Same effects are witnessed in many countries as it is indicated in part two of this report.

The Earth Summit in Rio de Janeiro about twentyfive years ago was the start of global activism that led to the United Nations Framework Convention on Climate Change of 1992 (UNFCCC).



**United Nations** Framework Convention on Climate Change

Photo: Cover of the UNFCCC

To deal with climate problems, huge/massive financial pledges have been made, like the USD (\$) 11.1 billion that the Climate Investment Fund (CIF) made and others as indicated in this report. These massive financial commitments are made to help nations better handle the consequences of climate change and aid their attempts to reverse them e.g. by way of mitigation and adaptation.

Much of the discussion during the ITAC 2023's conference was on the breadth and style of such pledges' actual implementation. The public funding accountability mechanisms for climate measures at the international and national levels were one of the key issues which dominated this year's conference.

### 1.2.3 Specific Objectives of ITAC 2023

The conference of this year was intended to respond to the following questions – as minimum guiding issues for the deliberations:

- a) To assess the extent and ways by which pledged resources are used in a transparent, accountable, and effective manner.
- b) To examine how beneficiary nations' public financial management systems are positioned to incorporate climate action funds.
- c) To explore the methods through which developing countries mobilize resources for climate action initiatives.

- d) To suggest better finance and accountability structures for climate efforts at both the national and international levels.
- e) To explore how the private sector can chip in and fund climate change initiatives as well as carbon trade opportunities in Tanzania.

### 1.2.4 Contents of ITAC 2023

The ITAC 2023 had six (6) main topics which were designed in a way that would have responded to the four objectives and main theme of the conference. Such topics were as follows:



#### Table 1.1: ITAC 2023's Main Topics

Topics	Summary of the Contents of Topics
I: Science of climate change.	This subject delves into the origins and effects of climate change, taking into account the most recent scientific findings as well as their policy implications. It also looks at how climate change affects men and women differently, emphasizing how gender determines susceptibility and resilience capabilities.
II: Climate change financing; best practices and challenges in tracking and monitoring climate finance flows.	This topic studies how countries finance climate change, integrating it into the country's public financial systems. It discusses challenges, best practices in budgeting and investment, different finance types, key players, and the importance of transparency and reporting in climate funding.
III: Climate change and fiscal risks.	The topic discusses the risks of acting or not acting on climate change and the consequences of inadequate financing for climate action. It emphasizes on strategies to manage these risks, using risk management tools and integrating climate action into fiscal policies and best practices.
IV: Private sector engagement in climate change financing and the accountability mechanisms for private finance.	The topic discusses private financing for climate action, the public sector's role in mobilizing such investments, and strategies to ensure transparency in areas like the blue economy and carbon trade.
V: Innovative mechanism for climate change mitigation and adaptation.	The topic delves into innovative mitigations and the role of technology, including artificial intelligence in climate action. It also examines best practices in climate action governance and gender-responsive solutions. It also highlights civil society's expectations for adaptation before COP28.
VI: Carbon trading opportunities in Tanzania. Source: ITAC 2023, WAJIBU.	The topic examines the development and landscape of carbon trade, detailing opportunities and strategies for organizations or individuals to reduce emissions and earn credits. It also showcases real-world best practice case studies on this issue.

Additionally, the distinguished panelists from different countries covered more than fifteen (15) sub-topics, and the Diplomatic Corps members mentioned below, made particularly insightful comments on the topics at the outset of the conference.

### **1.3 PARTICIPANTS OF THE CONFERENCE**

There were two ways through which one could attend the conference. One was through physical and the other was online participation. ITAC 2023 attracted a total of 227 participants as physical attendees from at least ten countries, including the members of the Diplomatic Corps. The physical attendees comprised of 34% female and 66% male. Another noteworthy aspect of the participation was the inclusion of persons with disabilities (PWDs), which constituted 4.4% of the attendees (at least 80%) being male while 20% being female. All the PWDs were from Tanzania.



Photo: A cross section of the participants

Around 100 participants from various countries, including Nigeria, Malawi, Kenya, and Tanzania, participated in the conference via online platforms. This brought the total number of ITAC 2023 attendees to at least 32%, a figure slightly lower than that of ITAC 2022, in which 400 participants physically and 74 virtually. A potential reason for this decrease in attendance could be financial limitations, especially considering that this time around participants had to self-sponsor for their attendance.

The attendance at ITAC 2023 was much diversified, representing a variety of ages, nations, professional backgrounds, and job experiences, as well as levels of familiarity with past ITACs. For instance, 9.5% of attendees this ITAC 2023 for the third year in a row, having previously attended in 2021 and 2022; meanwhile, 13.5% were making a second attendance; while 77% of attendees were new.

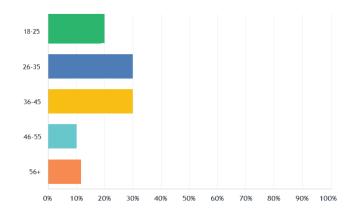
The attendees' choices for conference themes may be linked to the variation in attendance. This is shown by the fact that, first-time participants suggested for and gave the subject of ITAC 2023 a high rating for relevance to their interests. The participants who were attending ITAC for the second or third time are most probably quite active in issues related to accountability and transparency in their respective countries.



Hint #2: WAJIBU's plan to promote regular participation of ITACs Be it as it may, in order to promote more regular participation at next ITACs, WAJIBU intends to create a community-based ITAC alumni program, which will be shared out earliest next year prior to the ITAC 2024.

As for the age groups, the majority (around 80%) of the participants had their age groups ranging between 18 and 45 years. Youngest age group ranging between 18 and 25 years formed at least 18.8%, which is also very promising for the sustainability of the ITAC's agenda. Figure 1.1 below indicates further, the representation of other age groups.





Source: ITAC 2023's Monkey-Survey.

Ensuring effective and meaningful youth and disability inclusion is something that WAJIBU plans to uphold going forward. As such, WAJIBU will continue ensuring that, ITACs are universally accessible to everyone. Where possible, special consideration will be made to special groups especially PWDs and youth to promote their involvement. For instance, WAJIBU sponsored some PWDs and members of the Youth Accountability Clubs to attend ITAC 2023.



**Photo:** A sign language interpreter offering services to participants with hearing disabilities.

Some of the participants of the ITAC 2023 commended the organizers, WAJIBU and VPO, for accessibility of technology, presence of sign language services, friendly venue and sitting arrangements which were all youth and disability sensitive. The topics and deliberations of the conference also featured a lot of these gender groups' issues of interest as it is clarified in subsequent sections of this report.

### 1.4 CONFERENCE'S STRUCTURED APPROACH

The ITAC 2023 continued the commendable practices established by previous conferences, particularly in its structured approach.

Almost everything about ITAC 2023 was done electronically, from registering attendees to exchanging presentations and resources. Online surveys were also used to gather information on how attendees felt the conference was organized and presented. The Summit Point App provided access to all conference-related information and presentations. This paperless conference approach resonated quite well with the conference's focus on climate change.



**Photo:** Participants in a session conducted online via zoom and an outlook off the summit point app with all the documents used during the conference

The presentations of the six topics mentioned above, were made accessible on the Summit Point App well in advance of the conference, giving attendees plenty of time to get acquainted with the topics to be dealt with in the conference. This helped most of the participants to effectively engage during the plenary discussions.

### 1.5 SEGMENTS AND PROCEEDINGS OF THE CONFERENCE

The conference was organized into four primary segments, namely; an introductory or preliminary phase; presentations and complementary analysis of the six main topics mentioned earlier; plenary discussions following each topic; and a concluding session, during which the conference resolutions were adopted.

The overall moderator of the conference was Mr. Moses Kimaro, Research and Program Manager of WAJIBU who was assisted by other six persons for the six topics of the conference from different organizations and countries as indicated in the conference program.



Photo: Mr. Moses Kimaro moderating the conference.

## **1.5.1 Introductory Phase: Setting of the Scene**

### 1.5.1.1 Dignitaries Present

The introductory phase of the conference was preoccupied with outstanding remarks from the Guest of Honour; members of the Diplomatic Corps; Chairperson of the Board of Directors of WAJIBU; and, the Executive Director of WAJIBU. Seven dignitaries made their remarks and those ones were (not in any order of preference); the Hon. Mr. Hamad H. Chande (MP), Deputy Minister for Finance of URT; H.E. Ms. Charlotta Ozaki Macias, Ambassador of Sweden to Tanzania; H.E. Mr. Didier Chassot, Ambassador of Switzerland to Tanzania; and, H.E. Ms. Tone Tinnes, Ambassador of the Royal Norwegian Embassy to Tanzania.



**Photo:** A group photo of various dignitaries who attended the conference.

Other dignitaries were CPA. Yona Killagane, Chairperson of the Board of Directors of WAJIBU; Ms. Berte Marie Ulveseter, the Country Director of the Norwegian Church Aid (NCA); and, CPA. Ludovick Utouh Executive Director of WAJIBU.

# 1.5.1.2 Call for Universal Urgency of Climate Change

The dignitaries at the ITAC 2023 highlighted the great accomplishments of ITACs in addition to commending WAJIBU for unifying multistakeholders from diverse countries. Furthermore, they highlighted the critical global relevance of climate change, highlighting the necessity of deep and serious conversations on the subject, in which, accountability on climate action should be considered of paramount importance for such actions to be meaningful and impactful e.g., that will ensure efforts to mitigate and adapt to the challenges are effective and equitable; and that, leaders are held responsible and accountable for their decisions.

This emphasis was, indeed, taken seriously during the conference in a way that, quite interesting issues emerged as indicated in the next part of this report.

## 1.5.1.3 Some Best Practice: Citizenry Action on Accountability

Among the best practices mentioned were the Norway's national goals of achieving net-zero emissions in all sectors by 2050 and a 55% reduction in carbon dioxide (CO2) emissions by 2030. Furthermore, tariffs and levies connected to climate change control 80% of their society. Aiming for net-zero emissions by 2050 and a 50% reduction in greenhouse gas emissions by 2030, Switzerland has also established aggressive climate standards that have been approved by the general public via popular voting. Such commendable actions were cited during the deliberations as approaches which developing nations could replicate with some modifications to suit their local contexts e.g., financial abilities.

Moreover, the acknowledgement of other nations' efforts to tackle the effects of climate change was also made by the dignitaries including the conference's Guest of Honor. Tanzania's 2019 approval of the National Adaptation Program of Action is one prominent example, which is seen as one of the major breakthrough efforts of the Tanzanian Government in this regard.



**Photo:** Hon. Mr. Hamad H. Chande (MP), Deputy Minister for Finance of the URT and CPA. Mr. Yona Killagane listening attentively to H.E. Ms. Charlotta Ozaki Macias, Ambassador of Sweden to Tanzania.

Additionally, one of the remarks from key speakers that fascinated the conference participants was an exemplary climate actions taken by citizens of developed countries. A noteworthy mention was the courageous move by a group of elderly Swiss women who, in March 2023, brought a case against their government to the European Court of Human Rights. These citizens contended that the government's purported failure to adequately curb the country's greenhouse gas emissions was directly infringing on their rights to life and health, especially as they were increasingly affected by intensifying heatwaves, a consequence of climate change.

That was, indeed, a good demonstration on how effective could the citizens be, once they are empowered and effectively engaged in accountability issues including the ones relating to climate change. During the deliberation of the topics presented, a need to ground actions on climate change was emphasized by almost all presenters. One of the participants remarked that, *… in additional to available statutory organs like the Parliament as well as the Controller and Auditor General, the citizens should be number one oversight mechanism of all actions on climate change, including public financing.*'

Moreover, the initiative to rally Tanzanian religious leaders to support climate-smart agriculture and community adaptation, with a focus on tree planting and land use, was highlighted at the outset of the conference. This best practice, which was promoted by the Norwegian Church Aid (Tanzania country office), sparked significant discussion throughout the conference deliberations.

### 1.5.1.4 Commitments to Climate Change's Mitigation Measures

The dignitaries highlighted the pivotal role African nations, such as Tanzania, can play in the global shift towards a net-zero emissions in the future, owing to their rich reserves of critical minerals, abundant water resources, expansive forests, and fertile lands.

The dignitaries affirmed their nations' commitments to support climate change adaptation and mitigation efforts through diverse engagement avenues and financial instruments. As an illustration, Norway has committed to doubling its climate finance for developing

nations, moving from Norwegian Krone (NOK) 7 to 14 billion between 2020 and 2026, surpassing its initial goal. Additionally, Norway is set on tripling its contributions for climate adaptation.



Conversely, Sweden's ongoing commitment to aid developing nations with climate financing, especially in facilitating their transition to a low-carbon and climate-resilient future, was communicated at the conference.

On the other hand, the conference noted that, developing nations too have collectively pledged to amass substantial funds with the same purpose with their targets, aiming for \$120 billion by 2025, \$300 billion by 2030, and \$500 billion by 2035.

In addition to monetary commitments, there are non-financial undertakings, such as the rejuvenated climate partnership between Tanzania and Norway. This cooperation emphasizes collaborative research in ensuring that climate finance directly benefits local communities. Again, the benefits of actions against climate change repeatedly emerged as an issue throughout the conference's proceedings.

### 1.5.1.5 Some Concerns and Recommended Actions

The dignitaries expressed reservations regarding climate financing in African countries. They noted that although numerous nations have adopted including the climate-responsive planning, there are prevailing issues with transparency and accountability.

Moreover, accessing climate funds by the local communities often proves to be a complicated endeavor. Furthermore, there have been instances of minimal or unfulfilled financial pledges by the governments.

### 1.5.1.6 Recommended Action Points from Keynote Speakers

As an overview, the keynote speakers of ITAC 2023 highlighted several critical points which need some actions. The actionable points included:

- a) The necessity for collaboration among nations, regardless of their size, wealth, or capabilities, since climate change has no national boundaries and is a shared challenge.
- b) The crucial role of implementing mitigation and adaptation measures in alignment with global agreements and partnerships – so as to have standardized interventions of common issues.

- c) The significance of accountability in climate initiatives, which can be achieved through robust civic empowerment and effective participation. This enables citizens to hold their leaders to account and requires transparency and engagement from a broad range of stakeholders, including Civil Society Organizations (CSOs), Faith-Based Organizations (FBOs), and the private sector.
- d) The imperative of crafting climate action strategies tailored to local conditions and needs. This is for making actions sustainable and directly benefiting the local communities including women, youth and PWDs.
- e) The concerted push towards sustainable and eco-friendly energy alternatives such as solar, geothermal, wind, and biomass.
- f) The endorsement of sustainable energy alternatives.
- g) The essentiality of evaluating the efficacy of disaster management schemes and ensuring readiness for national emergencies.

### **1.5.2 Presentations, Complementary Analysis and Plenary Discussions**

## 1.5.2.1 Presentations and Complementary Analysis

The conference featured six topics (Table 1 above) presented by eight distinguished speakers (presenters) from various countries, with at least 70% of them attending in person. Additionally, the discussions were enriched by a minimum of

fifteen panelists, including representatives from Tanzania, Nigeria, Zimbabwe, South Africa, Kenya and Malawi.

The inaugural topic on the science of climate change was delivered by Mr. Alfios Moyoyo from Zimbabwe. Panelists for this session included Mr. Freedom Willard Kaula from Malawi and Mr. Abdon David Makish from Tanzania. The discussion was moderated by Ms. Delight Moyo from Zimbabwe.



**Photo:** Panelists of the first session Mr. Freedom Willard Kaula , Mr. Abdon David Makish and the moderator by Ms. Delight Moyo.

The second topic on climate change financing was moderated by Mr. Luyanda Shilangu of South Africa and presented by Ms. Chikondi Chabvuta from Malawi. The panel included Ms. Julie Middleton from South Africa, Mr. Edward Musosa from Zambia, and Bishop Mr. Nelson Kisare from Tanzania.



**Photo:** Panelists of the second session Mr. Edward Musosa, Bishop Mr. Nelson Kisare and the moderator Mr. Luyanda Shilangu.

The third discussion, focusing on climate change and fiscal risks, was delivered by the esteemed Rev. Prof. Dr. Aidan G. Msafiri (Ph.D.) from the Kilimanjaro Consortium for Development and Environment (KCDE). The session was moderated by Ms. Tracy Mutowekuziva of Zimbabwe. Panelists included Mr. Edmond Kangamungazi from Zambia and Mr. Priva Clemence from Tanzania.



**Photo:** Panelists of the third session Rev. Prof. Dr. Aidan G. Msafiri (Ph.D.), Mr. Priva Clemence and moderator Ms. Tracy Mutowekuziva.

The fourth topic revolved around private sector involvement in climate change financing and its accountability measures. Mr. Nyasha Frank Mpahlo from Zimbabwe led the presentation. Discussants for the session were Mr. Chinma George from Nigeria and Ms. Chengeto Sandra Muzira from Zimbabwe. The session was expertly moderated by Ms. Delight Moyo, also from Zimbabwe.



**Photo:** Panelists of the fourth session Mr. Nyasha Frank Mpahlo, Mr. Chinma George and the moderator Ms. Delight Moyo.

The fifth topic, centered on innovative mechanisms for climate change mitigation and adaptation, which was presented by Ms. Tracy Mutowekuziva of Zimbabwe. The session was moderated by Mr. Priva Clemence from Tanzania. Panelists included Mr. Emmanuel Justine and Mr. Kato Kabaka, both from Tanzania, and Ms. Amy Giliam Thorp from Kenya.



**Photo:** Participants listening to Ms. Tracy Mutowekuziva during the fifth session of the conference.

The sixth and the conference's last topic focused on carbon trading opportunities in Tanzania, which was presented by the distinguished Prof. Eliakimu Zahabu from the Sokoine University of Agriculture of Tanzania. Three panelists, all Tanzanians -Dr. Elikana John, David Bereoff, and Dr. Kanizio Manyika - contributed to the discussion, with Mr. Kato Kabaka of Tanzania moderating the session.



**Photo:** Panelists and participants engaging in discussions during the sixth session.

All of the speakers and panelists were seasoned experts with extensive knowledge and exposure of the topics they handled such as public finance, accountability, private sector dynamics, gender issues, and comprehensive climate change policies. ITAC 2023 profited immensely from this diversified group of experts, owing to their various places of origin, job experiences, academic backgrounds, and other factors.

-)

Hint #4: WAJIBU intends to integrate actual case studies relevant to the ITACs' themes being addressed WAJIBU acknowledges the usefulness of this technique and sees it as a critical lesson future conferences' for preparations, with the goal of further improving this strategy. It is also being considered to offer impacted community members e.g., villagers with a platform as discussants in future ITACs, so that such persons could provide actual case studies relating to the themes under discussion. It is something that WAJIBU would decide on in due course.

#### 1.5.2.2 Plenary Discussions

The speakers and panelists' deep relevance to the topics covered energized the conference proceedings, resulting in a mostly practical interchange of ideas. At least fifty participants on the floor had an opportunity to speak, majority being the youth. The PWDs had also a space to share their views.



Photo: Participant speaking during the plenary discussions.

Several significant issues emerged and were recommended throughout the plenary sessions. There was a strong need for developing climate change actions tailored to local needs. This involves raising awareness about climate change and encouraging citizen's ability to hold their leaders accountable.



Photo: Participant speaking during the plenary discussions.

The significance of identifying and using alternative mitigation strategies, particularly indigenous knowledge and use of eco-friendly energy, were emphasized. Furthermore, there was a strong need to make climate change information/ data more accessible and understood.

Comprehensive grassroots participation was emphasized, with a special emphasis on addressing and recognizing the unique needs of various groups such as women, persons with disabilities, and youth.

# **1.5.3 Conference Resolutions and Closing Remarks**

In order to concretize the discussions of ITAC 2023, a multitude of suggestions were put forth. Subsequently, these were formulated as practical resolutions. A concise summary of the conference's endorsed resolutions is provided below for clarity:

- a) Developed nations should honour the pledges made to financially support African countries in combating climate change impacts.
- b) Governments must harmonize climate finance policies, enhance coordination, and promote domestic climate change resource strategies.
- c) Governments should ensure adequate funds for climate actions are allocated correctly and encourage private sector to contribute and invest on green economy and support governments initiatives on climate action.

- d) Implement transparent climate action financial monitoring systems at all governmental levels, integrating them with the country's public financial management systems.
- e) Governments should partner with organizations like faith-based groups to champion climate actions based on ethical principles, such as promoting tree planting during significant events like birthdays.
- f) Promote capacity-building for vulnerable populations, ensuring inclusive decisionmaking, gender-responsive budgeting, and offering tools to engage women, youth, and PWDs.
- g) Advocate for a 'Just Transition' to a lowcarbon economy, ensuring well-being for all, enhancing disaster preparedness, and adopting climate risk insurance.
- h) Governments should focus on tree planting to reduce greenhouse gases and leverage carbon trading as an income source for their populations.

The detailed format of these resolutions, along with their specific timeframes and assigned responsibilities for follow-up, are presented in an action plan in part three of this report. This plan includes proposed short, medium, and long-term actions.

# 1.6 OVERALL ASSESMENT OF THE ITAC 2023

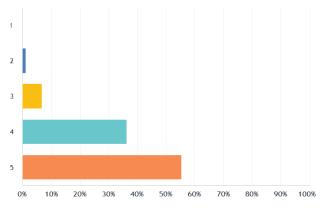
The organization of ITAC 2023, when compared with the 2022's and 2021's ones, indicates a trend of progressive improvements. Such advancements will undoubtedly solidify its standing as one of the best international forums addressing transparency and accountability issues in Africa and beyond. The feedback received from both this year and the previous year's post-conferences supports this observation.

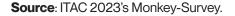
#### **1.6.1 Pre-Conference Assessment on the Coordination and Other Logistic Aspects**

The participants' pre-conference assessments showed that they had high hopes for ITAC 2023, based on how the conference was coordinated by the VPO/WAJIBU's team, the topics chosen on climate action, the speakers and discussants chosen, and other logistic issues (aspects). Figure 1.2 shows the generalized feedback on those aspects probed for participants' opinion

### Figure 1.2: Participants' Overall Pre-Assessment of the Conference

[1=Insufficient, 5=Excellent]





The feedback from ITAC 2023 participants reflected in Figure 1.2 above, suggests that the event was largely well organized and understood. At least 55% of participants rated the coordination, topics, and logistical arrangements as 'excellent', signifying a high level of satisfaction. Conversely, a small portion, 7%, found the pre-conference arrangements to be 'average', and an even more minimal group of 1% rated them as 'below average'. Notably, there were no participants who gave the lowest possible rating of 0% in the pre-conference assessment. Even though the pre-conference logistics are rated relatively high, chances are still there for WAJIBU to continue improving future ITAC especially by working on specific recommendations the participants had offered.

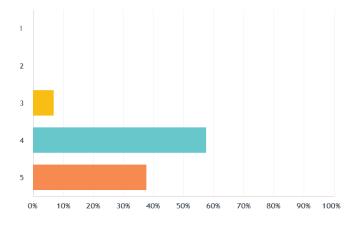
### 1.6.2 Post-Assessment of Level of Achievement of ITAC 2023's Objectives

Quite positive remarks are on record including on the lady from Kenya who shared her thought that *'it has been a fruitful engagement hoping to be part of ITAC 2024 in God's might.'* 

A significant 57.7% of participants reported a 'high' or 'good' level of satisfaction concerning the fulfillment of the conference's objectives by its conclusion. This underscores the successful attainment of ITAC 2023's specific objectives as mentioned previously. Figure 1.3 below gives more details of the conference participant's post-assessment.

### Figure 1.3: Participants' Rating on Level of Achievement of ITAC 2023's Objectives

[1=Insufficient, 5=Excellent]



**Source**: ITAC2 023's Monkey-Survey.

Conversely, a significant 37.65% of participants perceived the ITAC 2023's achievement of its

specific objectives as 'very high' or 'excellent', indicating a prevalent positive sentiment. In contrast, a mere 7.06% regarded it as 'average' or 'moderate.' Notably, none (0%) considered the realization as 'insufficient' or 'nothing at all.' Meaning that, at least 93% of the participants considered ITAC 2023 to have realized its objectives at high level.

#### **1.6.3 Participants' Perceived Added Value** from Acquired Knowledge

A notable 67.1%, which is nearly two-third of participants, strongly agreed that the insights from ITAC 2023 would significantly enhance their work. One participant highlighted that she would peruse the management of her organization to adopt a grassroots-focused intervention strategy on climate change mitigation. Figure 1.4 below display an outlook of the responses.

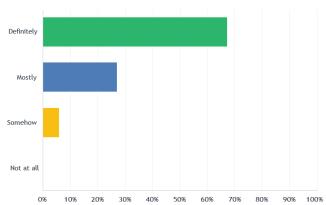


Figure 1.4: Participants' Rating on Value Addition of ITAC 2023

Source: ITAC 2023's Monkey-Survey.

Furthermore, the survey showed 27.16% of the participants felt the conference would have a major contribution in enhancing their day-to-day work, indicating a profound positive effect the conference had to its attendees. A minor group, at 5.9%, of the participants felt it would have a moderate influence.

WAJIBU plans to partner with other entities to establish a feedback mechanism system to allow it to track and gauge how participants, utilize the acquired knowledge and observe the subsequent outcomes from the ITACs conducted.

### 1.6.4 Media Coverage

The ITAC 2023 received outstanding media attention, with mainstream media channels like ITV, Azam and TBC televisions also, the daily Swahili and English newspapers like the Guardian. The digital platforms like The Chanzo online television also adeptly captured and disseminated the conference's deliberations.

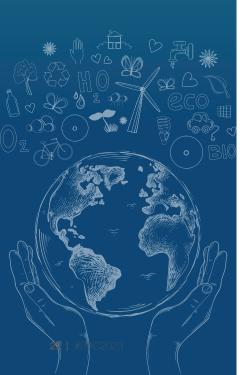


**Photo:** Various news articles from media outlets that covered the conference sessions.

This comprehensive coverage ensured that the key messages, discussions, and outcomes of the conference reached a wide and diverse audience, including the decision makers and others who could not attend the conference. An impact of media coverage would be assessed in due course. Through its information department, WAJIBU will continue improving its engagement with the media e.g., to have specialized media reporting on transparency and accountability issues.

#### PART TWO:

### CONFERENCE'S DELIBERATIONS, EMERGED KEY ISSUES AND RESOLUTIONS



## 2.1 SYNOPSIS OF KEY ISSUES DELIBERATED DURING ITAC 2023

The conference observed that the increasingly concerning consequences of climate change, including rising global temperatures and concentrations of greenhouse gases emissions in the atmosphere, had escalated and it is evident all over the world. Despite their existence, current climate action strategies are not sufficiently harmonized even at countries' level. This could mean that, actions on climate change lack coherence coordination and often focus more on response than prevention.



Photo: Participants sharing ideas during one of the sessions.

Further observations made at the conference, revealed that the undeveloped carbon market, the absence of oversight for the distribution of climate funds, and the unmet promises made by developed nations to fund climate projects in developing countries are major causes for uncertainties. The conference also noted that there are financial risks associated with the wide-ranging effects of climate change on several sectors of the world economy. Its disproportionate impact on women and people with disabilities (PWDs) is especially alarming.



**Photo:** One of the participants listening attentively to one of the topics in the sessions.

Furthermore, even if developed nations or climate action frameworks like the Paris Climate Accords show promise, obstacles still exist, particularly when it comes to encouraging of the involvement of private investment and developing countries" there is still lack of commitment to climate action.

During and especially at the end, of the conference many recommendations were arrived at for resolving the financing issues, including the importance of inclusion, grassroots climate dialogues, and capacity-building for community members to be able to hold their leaders responsible and accountable for their actions on

climate change. Furthermore, cooperation across entities, open climate funding, and private sector involvement are essential. In summary, addressing the complex issues of climate change requires an all-encompassing, cooperative, transparent, and accountable strategies.

Below is a detailed synopsis of the key issues that emerged from the ITAC 2023. This section also lists the specific resolutions and the timeline for their implementation that the conference approved.

#### 2.2 KEY ISSUES WHICH EMERGED FROM ITAC 2023

### 2.2.1 Alarming Shocks of Climate Change: A Global Concern and Scientific Facts

The climate change, which ITAC 2023 mostly ascribed to human activity, refers to long-term changes in the Earth's temperature and other weather conditions. It was observed from the conference that, a century of rigorous scientific investigation has validated this viewpoint, making it a widely accepted truth. A need for the countries' policy frameworks on climate actions to embrace scientific studies on climate change, was emphasized during the conference.

It was also clarified in the conference that, the rising levels of greenhouse gases, particularly the rise in carbon dioxide to 415.7 per million (149% over pre-industrial levels), are causing severe climate anomalies across the world. For instance, due to increased rainfall, nations in Asia such as Bangladesh are seeing more intense storms. Pakistan is dealing with extraordinary rains and heatwaves, a condition that has also been seen in China and Europe.



**Photo:** Participant attentively listening and taking notes during one of the sessions.

Africa, on the other hand, has several problems. For instance, the cyclones, droughts, and floods are common in Zimbabwe. Moreover, Tanzania is experiencing increasing land degradation, rising sea levels, and an increase in flood disasters. Dar es Salaam region, in particular, saw a 6mm yearly sea-level rise between 2002 and 2018, resulting in coastal erosion and substantial infrastructural damage. East Africa, in general, is dealing with decreased rainfall and recurring droughts.

These disasters have together upended the lives of countless people, resulting in food shortages, major migrations, and significant economic failures. The rainfall inconsistency also has negat ive impacts on the economies of several African countries and others throughout the world. As it is explained in part one of this report, all these facts necessitate a need for practical actions, one of which being adequate financing and sound financial management systems for climate actions as clarified further below.



**Photo:** Participant attentively listening and taking notes during one of the sessions.

The discussions on alarming shocks of climate change were insightful. Varied case studies, lessons, challenges and success stories were all heard. From such discussions, several suggestions were made on this subject. Key among such suggestions, are the following (condensed ones):

- a) United actions: prioritizing global collaborative actions supported by solid scientific findings.
  Presence of frameworks like UNFCCC could guide the collaboration.
- b) Tailored strategies: recognizing regional inequalities, such as Africa's particular issues,

and build customized initiatives, such as gender, disability and youth-focused policies on climate actions.

- c) Strengthen financial frameworks: streamlining transparent climate finance, leverage successful financial instruments such as Green Bonds, and create comprehensive financial monitoring mechanism for climate action which also involves the local communities.
- d) Digital and technological advancements: investing extensively in digital climate services and exploit renewable energy advances, among available alternative options.
- e) Proactive approaches: moving away from reactive techniques and towards anticipatory approaches that emphasize prevention and preparedness. Assessments of disasters preparedness should be conducted periodically.
- f) Holistic integration: promoting a multistakeholder strategy by bridging the gap between economic environmentalists and environmental scientists and encouraging synergy among finance, policy, technology, and grassroots efforts.
- g) Empower local actions: priority should be given to agro-ecology, community-driven initiatives, and grassroots-based discussions in order to provide more targeted and effective interventions.
- h) Embrace transparency and accountability: As the anchor, guaranteeing that all global

activities retain openness, accountability, and a common vision for a sustainable future.

Conclusively, for a resilient and sustainable future against adverse effects of climate change, a global, interconnected strategy enriched with knowledge, backed by innovative funding and technology, and based in local action and cooperation is essential.

#### 2.2.2 Climate Change Financing, Mechanisms and Global Commitments

The issue of financing climate actions became a central concern throughout ITAC 2023. The discussions were primarily focused on budgeting, with particular attention given to revenue and expenditure, along with the obligations made by developed and developing nations. The conference discussions also focused on the efficacy and the extent of audit procedures, with particular attention given to disaster management, fiscal risks, damages, and compensation or insurance schemes.

#### 2.2.2.1 Financing and Commitments

As for the financing of climate change, the conference noticed escalating concerns about the increasing gap between promises and action regarding financing climate action measures in developing countries. For instance, in 2009, developed countries made a pledge to provide \$100 billion annually by 2020 to support climate action initiatives in these countries. However, by the end of the decade, a portion of this commitment remained unfulfilled. Although, one

year after the 2020 initial target year, developed countries remain just over USD 10 billion short of the goal to mobilize USD 100 billion a year. In 2021, ahead of COP26 in Glasgow, many climates finance providers made scaled-up pledges.



**Photo:** Rev. Prof. Dr. Aidan G. Msafiri (Ph.D.) presenting during the third session.

From 2011-2020, a mere 7% of climate finance was new and beyond the standard Official Development Assistance (ODA). Alarmingly, about 52% of this funding was simply repurposed developmental finance, often tapped from essential sectors like health. This means that much of the public climate finance from developed countries could be essentially re-directed from pre-existing development aid.



**Hint #5:** Disproportionate Burden: Developing Countries Face 80% of Costs with Only 7% of Emissions

During ITAC 2023, it also emerged as an issue of concern that, even though developing countries account for only 7% of global emissions, they are anticipated to bear 75-80% of the costs associated with climate change. They have determinedly committed to mobilizing substantial amounts for this cause, targeting figures of \$120 billion by 2025, \$300 billion by 2030, and \$500 billion by 2035. But raising private investments has been problematic due to limitations such as weak regulatory policies and perceived high investment risks.

On alternative financing options, the conference observed that, mechanisms like green bonds, blue bonds, social bonds, and sustainabilitylinked bonds have emerged as potential tools to engage the private sector in climate financing. However, global financial institutions, with their significant investments, are also exposed to climate change risks, indicating larger issues in the financing landscape. The bulk of the climate financing provided to developing nations is in the form of loans, pushing these countries further into debt. This imbalance is evident when countries like Malawi grapple with interest rates as high as 9%, while nations such as Japan benefit from rates between 0 and 2%. Moreover, countries like Japan and institutions like the World Bank (WB) are allegedly inflating their climate finance contributions, in some cases by a staggering 225%.

There was a generalized conclusion on climate change financing that, for a sustainable future, a comprehensivereformemphasizing transparency, genuine allocation, and a shift from merely repurposed funds is crucial. The conference urged the global community to ensure that the burden of climate financing does not disproportionately fall on those least responsible for emissions and most vulnerable to the consequences especially the African countries.

## 2.2.2.2 Fiscal Risks and Insurance in the Context of Climate Change

The intensifying impact of climate change, which puts African nations under increasing fiscal strain, has become a pivotal concern in discussions about financing. One of the key observations on this was that, it is difficult for developing countries, which are already encumbered with debt repayment obligations, to allocate funds for climate actions. The conference noted presence of alternative revenue streams like carbon trading. However, it is a concern that its markets are still relatively underdeveloped and unknown to many people. In addition, as said earlier on, the fiscal environment is clouded by the uncertain and unfulfilled pledges of developed nations to raise a maximum of \$500 billion by 2035.



**Photo:** Panelists of the sixth session listening to Dr. Elikana John.

As for the insurance industry, the conference viewed it as a practical solution; but, at the moment, this financial sector is vulnerable attributed to high risks of frequency and severity of natural disasters which causes insurance claims to increase. As such, the conference suggested that, the industry should reassess its risk models in the light of these emerging realities. On this particular point, one ITAC's participants suggested that, **'Sustainable** *practices can be incentivized through the use of properly structured insurance ... however, this* 

#### requires a paradigm shift.'

In conclusion, ITAC 2023 suggested that, given the impact of climate change on worldwide economies, it is imperative to exploit prospective sources of income and reassess insurance frameworks. Furthermore, it is commendable that the intended mobilization of funds could reach \$500 billion by 2035; however, in order to alleviate the forthcoming fiscal risks, transparency and dedication are indispensable.

### 2.2.2.3 Financial Management Measures Concerning Climate Action

The conference observed and emphasized that, an improvement of the oversight of climate finance funding and management are an urgent necessity e.g., to have specific or special audit on climate financing.

A need to establish an inclusive climate finance flow monitoring systems was emphasized. An empowerment and inclusion of the local communities as part of oversight mechanisms also emerged during the deliberations.



**Hint #6:** Enhancing Transparency in Climate Finance Reporting: Collaborative Efforts and Key Milestones

Ensuring of the existence of transparency and accountability in climate finance reporting is of utmost importance. An enhancement of transparency and accountability can be achieved through collaborative efforts among governments, public entities, and the private sector. Measures such as the establishment of the National Carbon Monitoring Centre (NCMC) and the implementation of the Carbon Trading Regulations in 2022 signify progress in the direction of enhanced financial governance in regard to climate action financing. The conference suggested that, for climate action to be effective, financial management must be efficient and effective. A number of obstacles, including the underdeveloped carbon market, national debt burdens, unmet commitments of developing countries and imbalances in developed countries' commitments, highlight the significance of well-managed fund allocation.

Furthermore, given the investments of global financial institutions in environmentally impactful activities, it's imperative to have robust financial risk strategies. In fact, entities like the Green Climate Fund (GCF) should undergo stringent oversight, alongside other similar instruments.

### 2.2.2.5 Auditing, Other Financial Mechanisms and Instruments

A topic of keen interest was the scope and efficiency of the auditing process concerning climate action initiatives. The conference noted that many countries' statutory auditing frameworks do not include specific procedures for auditing climate change actions. However, it was observed during the ITAC 2023 that, the disaster management auditing process evolves and that a comprehensive strategy emerges. Moreover, the contemporary assessments are progressively examining an extensive array of climate-related risks, which have implications spanning from agriculture to health.



**Photo:** Participants listening attentively during the plenary discussions.

The experts in the conference clarified that, there is a growing emphasis on quantitative data, which facilitates accurate evaluations of the economic and infrastructural consequences. In addition to tangible harm, an increasing number of regions are recognizing unexplored dangers, including the psychological strain that climate change induces. In addition, organizations such as the Kilimanjaro Consortium for Development and Environment (KCDE) are emphasizing the growing significance of community participation in these assessments.

### 2.2.2.6 Related Issues: Climate Finance Channels

To support climate action, a number of climate finance channels are essential, such as the GCF, Adaptation Fund, and other global climate finance institutions. Current tactics are shown by financial instruments like the UNFCCC Carbon Trading Mechanisms and Voluntary Carbon Trading (VCT). Enhancing the effectiveness and openness of programs such as the CIF is essential.

### 2.2 MONITORING OF FINANCIAL FLOWS OF CLIMATE ACTION INITIATIVES

In relation to climate action financing issue discussed earlier in this report, the conference included insightful deliberations on the accountability of resources allocated for climate action initiatives i.e., the monitoring of the financial flows for such actions. Essentially, the monitoring facilitates, among other advantages, the detection of inequities in the distribution of resources and direct endeavors toward the attainment of more equitable results.

Some of the major concerns raised were on the efficacy of financial monitoring methods and the engagement of impacted communities in financing oversight. The ITAC 2023 emphasized the critical need of monitoring financial flows within climate action programs to enable optimal resource allocation and utilization in the fight against adverse climate change.



**Photo:** Mr. Priva Clemence answering a question during plenary discussions.

It is observed that, the absence of comprehensive monitoring mechanisms on the allocation of climate finance is a significant concern. Moreover, the inadequacy of the transparent supervision and accountability of the climate change financing presents a formidable obstacle in monitoring the allocation of such funds and ensuring their optimal utilization.



**Hint #7:** Importance of Vigilant Oversight of Inflow of Funds for Carbon Schemes

The conference further emphasized that, in the realm of carbon trading schemes e.g. in Tanzania, which seek to mitigate greenhouse gas emissions, vigilant oversight of the inflow of funds is imperative to ascertain that carbon credits are allocated towards endeavors that authentically alleviate climate change. According to some of the participants, such endeavors may include initiatives promoting efficient cookstoves, reforestation, and renewable energy as the participants suggested during the conference.

The relevancy of climate funding to specific needs of the locality or context was also stated as key factor for an effective engagement of the community in the monitoring of the funds. 'It is critical to ensure that the allocation of resources benefits the most vulnerable populations and takes into account the particular requirements of various regions ...', emphasized one of the participants speaking during the plenary in day two of the conference.



**Photo:** One of the participants asking questions during the plenary discussions.

Furthermore, it was stated that, it is imperative to involve the communities in the monitoring of financial flow in climate action programs because such communities have direct experience and insightful understanding of the ways in which climate finance affects their specific localities.

Moreover, through their active participation, it becomes feasible to collect data that accurately represents local contexts and requirements. In Tanzania, for instance, the implementation of the National Carbon Monitoring Centre (NCMC) and the oversight of sub-national carbon trading initiatives can involve local communities in the monitoring of carbon credit financial flows and guarantee that the resulting advantages are distributed at the community level.

The conference came out with several recommendations for improvement on monitoring of climate action financial flow. It was suggested,

inter alia, that for climate action finance to be more transparent and accountable, its reporting mechanisms must be strengthened. This includes monitoring climate action financing from the private sector. On this, it was affirmed that, the private investments have a substantial impact on mitigating climate change; however, assessing their effects becomes a formidable task in the absence of transparent reporting and monitoring e.g., governed by strong legal frameworks. By enhancing mechanisms for reporting and transparency, it becomes feasible to evaluate the efficacy of private sector contributions and ascertain their congruence with climate objectives.



#### **Hint #8:** Call for an Advancement of Financial Monitoring for Climate Action

In summary, on financial monitoring of climate action initiatives, ITAC 2023 emphasized the critical role of African countries in overseeing financial flows for climate actions, including carbon trading and fund distribution. Transparent reporting, equitable resource allocation, and robust monitoring were highlighted as essentials for effective climate finance utilization, particularly for vulnerable communities. The conference also recommended investing in climate resilience infrastructures, like sustainable agriculture and flood protection systems, to alleviate financial burdens on low-income rural areas. Lastly, ITAC 2023 stressed on the importance of balancing resource mobilization and efficient utilization in climate financing efforts.

### 2.2.4 Regulatory Frameworks on Climate Actions

The issues pertaining to institutional and policy frameworks governing climate actions consistently emerged during the conference because, such frameworks serve as the backbone for effective climate action, providing the guidelines and mandates necessary to drive sustainable practices and mitigate environmental impact.

There were several issues raised on such frameworks especially with regards to coordination, harmonization and enforcement of policies. Moreover, relevancy of global standards against the nations' local context emerged during the deliberations. The absence of a unified approach can hinder efficient resource allocation and coordination, among other challenges the conference raised.



**Photo:** Participant going through one of the presentations and data provided during the session.

As for the coordination in particular, the conference observed that climate actions are normally handled by multi-agencies even within the governments – which to a certain extent, allows an interplay of private sector. For instance, in Tanzania, the Vice President Office (VPO), Prime Minister's Office (PMO) and Local Government Authorities (LGAs) all have some mandates relating to climate actions. However, the conference observed that, at the moment, despite the commendable efforts of these State's agencies in Tanzania, coordination in environmental management continues to be a challenge.



**Hint #9:** A Call for Centralized Oversight Mandates and Legal Frameworks on Climate Actions

The overlapping of mandates between VPO, PMO, LGAs and other Ministries, Departments and Agencies (MDAs) was raised as an issue of concern. The conference called for a need to: (i) establishing a centralized coordination body or task force with legal backup which can streamline the mandates and clarify the obligation; and, (ii) a need to have specific and comprehensive legal framework on climate change mitigations/adaptation initiatives which translates the UNFCCC and other frameworks into local context. Similar recommendations can be adopted by other countries. Otherwise, the collaboration between public initiatives, the private sector, and local communities on climate actions, may be hindered if coordination would remain to be an issue of concern.

Yet, another glaring concern is the lack of sufficient harmonization of policies. The conference noted that, many countries have multiple climate action policies which are not effectively aligned, leading to overlaps (mentioned earlier), conflicts, or even gaps in their strategies. This disjointed approach does not just create implementation challenges, but often misses out on addressing vital areas, such as gender considerations, which should be integral to any climate action strategy.

Furthermore, the challenge of global climate change mitigations/adaptation guidelines effectively translated at the local level cannot be understated. Though global agreements hold weight, they need tailoring to fit into the distinct challenges of individual nations. Without this nuanced application, there is a risk that national strategies could sideline or contradict local priorities.

Another pressing issue is the overly stringent regulations surrounding areas like carbon trading. While it is crucial to maintain checks and balances, an overly restrictive environment can impede growth, adding unnecessary bureaucratic procedures and discouraging industries from adopting environmentally-friendly measures.

Moreover, the unpredictable nature of climate change demands that nations be flexible and innovative. For instance, Zimbabwe's concerns about future maize and beef outputs, highlight the broader vulnerabilities countries face. As such, solutions like the Climate Smart Agriculture Investment Plan needs broader adoption and regular updating based on emerging scientific data and challenges as it is indicated in this report. Tanzania could offer a very good best practice on climate smart agriculture as the conference deliberated.

Lastly, while many strategies exist, there is a profound need for robust oversight and inclusivity. Even with well-drafted plans, hurdles like emerging carbon markets and grassroots climate discussions remain. Ensuring both male and female perspectives (including PWDs) are central in planning, especially in pivotal decisions like carbon revenue use, is crucial. Additionally, refining tools to track climate expenditures is essential for transparency and accountability.

#### 2.2.5 Gender-Responsive Approaches in Climate Action Initiatives

In the context of climate action, gender-responsive approaches have gained significant importance, recognizing the need to address diverse gender roles and empower women as well as other marginalized or vulnerable groups especially the youth and PWDs.

As indicated earlier on in this report, an inclusive or gender-responsive climate finance has also become prominent agenda, aiming to address the challenges faced by those marginalized groups.



Hint #10: Needed Gender-Responsive Climate Actions' Financing

At ITAC 2023, an illustrative case of genderclimate finance emerged. responsive demonstrating how it can empower women and marginalized groups through leadership roles and active engagement in climate action initiatives, as exemplified in countries like Zimbabwe. Nevertheless, conference attendees expressed apprehension about the hurdles typically encountered on the path to genderresponsive climate financing, such as the scarcity of gender-specific data, biases, awareness gaps, and a lack of policy or legal support. To address these concerns, the conference proposed a set of recommendations, urging responsible government agencies to enhance data collection efforts. Additionally, it called upon CSOs to champion inclusive policies that facilitate increased collaboration among stakeholders and regular assessments.

The conference emphasized the significance of inclusivity and empowerment, particularly for women, youth, PWDs, and grassroots communities. It was proposed that involving these groups in budgeting, planning, implementation, and monitoring processes can result in customized solutions that better address local realities and specific needs. Notably, PWDs expressed concern about the absence of disability-sensitive climate action programs and stressed the importance of enhancing program accessibility to meet their specific requirements, such as mobility and accessible information.

Discussing the impact of cultural norms on gender-specific climate actions, participants shared a common perspective that in many African countries, gender roles play a significant role in shaping climate change experiences. This often results in more adverse effects on women and PWDs.

Regarding youth, they are recognized as "strategic" players due to their capacity to adapt quickly, technological expertise, and drive innovative climate action solutions. As one conference participant noted, 'youth are sharp and always at the forefront of technological advancements, displaying innovation, but their mobilization can sometimes be challenging.'

During ITAC 2023, several related gender issues were raised, including the importance of healthcentric climate policies, which participants highlighted as critical for vulnerable groups. For instance, these policies might involve ensuring access to clean and safe drinking water in communities, which is essential for women and children who are often responsible for water collection and may be disproportionately affected by waterborne diseases in climate change -affected areas. These examples underscored the significance of health-centric climate action policies in addressing gender disparities and the well-being of vulnerable safequarding communities.



**Hint #11:** Title: Call for Empowerment of Gender-Responsive Climate Initiatives

The conference emphasized several key gender-responsive actions for climate action initiatives: leveraging local insights, including those from women, youth, and marginalized groups, for more innovative global strategies; promoting collaborative efforts with diverse perspectives; empowering gender groups to demand government accountability in climate action commitments; utilizing local dialogues to identify climate challenges and solutions; and endorsing indigenous knowledge like agroecology as a means to bridge ecological and agricultural principles for resilient food systems.

# 2.2.6 Consideration of Other Innovative Mechanisms in Climate Actions

Apart from the aforementioned concerns, the conference underscored the need of attending to other urgent challenges. Promoting renewable energy sources in Africa and urging countries to give priority to solar and wind power which is in abundance in Africa in order to lessen their dependency on fossil fuels was one of the main recommendations. This entails encouraging regional collaboration for the development of sustainable energy, streamlining laws, and offering incentives for investments.

The conference also emphasized how important it is to include artificial intelligence (AI) into initiatives to combat climate change. Participants recommended using AI to early warning systems, adaption plans, and climate modeling, pointing out that it may enhance forecasts, resource allocation, and data-driven decision-making. African nations were urged to fund AI research, work with tech firms, and develop their AI capacities.

In conclusion, the conference recommended activities including improving data, promoting renewable energy, and using Al into African climate change plans. These suggestions highlight the need of creativity and teamwork in addressing the changing adverse climate change effects facing the continent.

### 2.3 ITAC 2023's RESOLUTIONS

The ITAC 2023 identified pressing concerns, including the escalating adverse impact of climate change, urgent greenhouse gas (GHG) emission reductions, challenges in policy coordination and oversight, reactive adaptation efforts, insufficient financing commitments, African nations' climate action financing obstacles, and barriers to private investments. Climate change's effects disproportionate effects on women and PWDs were also highlighted.

Based on the extensive deliberations addressing various concerns, the participants of ITAC 2023 have proposed and endorsed a set of key issues for action. Table 2.1 below provides a summarized overview of these issues, organized into eight overarching **resolutions** to be executed between the current ITAC and the upcoming ITAC in 2024.



#### Table 2.1: ITAC 2023's Resolutions and Implementation Approach

<b>S/No.</b> Let us cross the bridge when we get there!	Resolutions	Short Term	Mid Term	Long Term	Follow Up
1	Urging the developed nations to honor and fully implement their pledges in financing climate action, ensuring by sustainable and genuine financial flows supporting the African countries in their efforts to combat the negative effects of climate change.				Countries' governments
2	Calling governments to synchronize climate finance policies, bolster resilience frameworks, enhance coordination among various governmental entities, and establish robust regulations to confront fiscal challenges posed by climate change. Additionally, advocate for the promotion of domestic strategies for mobilizing resources to combat climate change.				CSOs
3	Calling governments to allocate and utilize adequate funds for climate change adaptation and mitigation efforts while avoiding unnecessary over-reporting. Furthermore, advocating for the establishment of effective engagement frameworks for private sector involvement in both mitigation and adaptation initiatives, along with the promotion of strategic green investment technologies in critical sectors.				CSOs

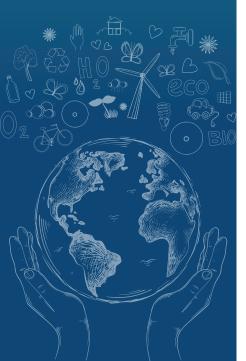
4	Calling governments to establish and implement climate financial flows monitoring systems, cascading it to the lowest government entities and systems at Local Government level, and ensure it is integrated within public financial management systems; enhancing an effective transparent climate finance flow tracking system (audit) that allows other actors to monitor and report climate finance contributions.		CSOs and SAIs
5	Urging governments in collaboration with other actors like faith-based organizations, to establish and work together in pushing climate actions guiding ethical principles, including humanity, peace, justice, solidarity, and acting responsibly to the environment; also, opting for an ecological mindset convention e.g., birthdays to be commemorated by planting trees.		FBOs
6	Urging state and none state actors to enhance further capacity-building initiatives for the most vulnerable populations, bringing on board the voices of the rights holders in the discussions and decisions, ensure budgets take into consideration gender-responsive climate allocations, and providing engagement opportunities for women, youth, and persons with disabilities in climate change policy formulation, avail them with labor- saving technologies which attract these groups to participate in climate initiatives.		CSOs

7	Ensuring a 'Just Transition', which considers the livelihood and well-being of all groups, in shifting towards a low- carbon economy, governments need to re-assess the responsiveness of their disaster management programs and preparedness for national calamities; and, adopt climate risk insurance that provides financial protection against natural disasters and climate-related risks.		Countries Governments
8	Calling on governments to device deliberate mechanisms and efforts which emphasizes on tree planting for reduction of carbon dioxide and other greenhouse gases which are leading to global warming. This is also a source of income to the people through carbon trade		

**Source**: ITAC 2023, September 2023.

As previously stated, WAJIBU would design and implement monitoring and feedback systems to follow the progress of the ITACs' resolutions' implementation. These tools will include continuing interaction efforts with all ITACs' participants.

# PART THREE: IMPACT OF ITAC 2022, SOME LESSONS, GENERAL RESOLUTIONS AND CONCLUSION



## 3.1 EMERGING CHANGES FROM ITAC 2022

The theme for ITAC 2022 was '*Meaningful Civic Participation towards Achieving Sustainable Development*,' which concluded with five key resolutions. This encompassed partnership, community engagement, ensuring a vibrant civil society, initiating legal, policy, and institutional reforms, and addressing human rights and corruption. Subsequent initiatives to action these resolutions were undertaken by WAJIBU and other stakeholders, leading to notable emerging changes, as highlighted below.

### 3.1.1 Resolution I: Partnership and Coalition Building

Making effective use of the private sector, the media and the CSO sector as they have proved to be useful in promoting the agenda of public financial accountability in Tanzania e.g. exposing corruption and unethical practices.

### **Emerging Change:**

In Tanzania, the synergy between civil and private sectors is continually evolving. A significant marker of this is the heightened participation of the private sector in the annual Civil Society Organization (CSO) week hosted by CSOs. This increased collaboration marks a distinct improvement from past years. Beyond WAJIBU, which consistently releases reports on public financial accountability of the country, many other CSOs like the Legal and Human Rights Center (LHRC) are proactively addressing transparency concerns. They evaluate the performance of oversight institutions such as the Prevention and Combating of Corruption Bureau (PCCB), the Commission for Human Rights and Good Governance (CHRAGG), Parliament, and other Policy-making bodies. The LHRC's yearly reports on human rights in Tanzania often reference WAJIBU's and CAG's reports, emphasizing on accountability facets. Furthermore, the media, inclusive of digital platforms, provides an extensive avenue for discussions on transparency and accountability.

# 3.1.2 Resolution II: Citizen or Community Engagement

Broadening civic participation by not only involving the citizens, but also, consulting and empowering them to be assertive and champions of their own destinies. Simplified intervention methods should be preferred.

# Emerging Change

The civic engagement in Tanzania has seen a slight improvement during the sixth phase government's tenure, built upon its four pillars of Reconciliation, Reconstruction, Reforms, and Resilience (RRRR). These principles have led to stronger ties with the civil society. However, beneath these principles are emerging ideas that, while they might seem politically appropriate, could undermine the trust and progress achieved. One of these is the concept of 'uchawa' or hypocrisy among public servants and political cadres in the ruling party. There is also a growing trend where the public incorrectly appreciates an individual in the government for initiating and funding of development projects as if the funds used for that purpose belongs to an individual,, failing to recognize that all public funds used by the government belongs to the people themselves.

The efforts to enhance civic participation have been many, with a focus on Public Expenditure Tracking (PETS) and Social Accountability Monitoring (SAM) which are promoted by several CSOs, particularly the Policy Forum. The success of these interventions has paved the way for new methods in resource tracking. A noteworthy

development is the recent collaboration between CSOs and PCCB in the Public Expenditure Tracking Surveys (PETS) where the results of PETS done by CSOs are shared with the PCCB for further action.

# **3.1.3 Resolution III: Policy, Legal and Institutional Reforms**

Need for strong institutions e.g. justice and accountability machinery in order to enforce proper governance and leadership and other issues in countries e.g. ethics, efficiency, responsibility, human rights, development, accountability, etc.

#### **Emerging Change**

Over the past few years, Tanzania has been ushering in an era of transformation, particularly under the leadership of H.E. President Samia Suluhu Hassan, who took office in March, 2021. Recognizing the necessity for reforms, President Suluhu Hassan's administration has made strides in opening spaces (i.e., civic space) for public dialogue, mending relationships with the media and signaling a more inclusive governance style. These gestures indicate a policy shift towards a more open and consultative governance model style of leadership.

Institutionally, the emphasis on a robust justice and accountability framework remains pivotal. The reinvigorated approach of PCCB to tackle corruption serves as a testament. Additionally, the President's recognition of the role of the private sector in the country's development, the endorsement of foreign investments and her dedication to reviewing restrictive business policies can be seen as a move to balance development with accountability and responsibility. These recent changes in the Tanzanian context highlight the country's efforts to forge a path of enhanced ethics, efficiency, rule of law and human rights.

# **3.1.5 Resolution IV: Human Rights and Corruption**

Increasing citizen's and civil society's awareness, capability and willingness in the fight against corruption – focusing on building an active citizen participation.

### Emerging Change:

On 12th April 2023 the Human Rights Report for the year 2022 was launched by the LHRC which indicated five most violated rights were rights to life, freedom from violence, right to equality before the law, right to liberty and personal security, and right to education. This is affirmed by the CAG's report on the Management Measures to Eliminate Violence against Women and Children which shows that out of every 10 married women 4 face domestic violence. The PCCB has also termed sextortion or sexual corruption as an economic crime which is not bailable in the courts of law. All these attempts have contributed into the capability and willingness of the government to increase citizens' awareness in the fight against corruption but also building active citizen participation in the fight.

**Note:** WAJIBU will continue engaging multistakeholders, including CSOs, private sector and communitymemberstobroaden their participation on the transparency and accountability of the collection and use of public resources agenda. As indicated earlier on, there is also a plan to have stronger feedback mechanism for ascertaining the situation across the African continent.

# 3.2 LESSONS LEARNT FROM THE ITAC 2023

The ITAC 2023 highlighted several valuable lessons learned and areas for improvement across various aspects of climate change including on financing, monitoring and evaluation of financial flows, fiscal risks, interplay of private sectors, gender-responsiveness, carbon trading and so many others. Key among other lessons learnt for the next ITACs are:

- a) The Importance of Global Action: The urgent necessity for global action on climate change serves as an important lesson. Given the severity and imminence of the negative impacts of climate change, it emphasizes on the need for rapid and coordinated global actions to counteract it.
- b) Localized Impact: It is critical to recognize the regional consequences of climate change. Understanding local differences in climate change consequences allows for focused adaptation and mitigation actions.
- c) Agriculture Vulnerability: Recognizing the agriculture sector's vulnerability to climate

change is critical. This understanding may motivate farmers to implement climate-smart farming methods in order to maintain food security.

- d) Policy Framework: Recognizing the importance of policy frameworks in tackling climate change is an important discovery. Such frameworks provide the groundwork for coordinated efforts and resource allocation.
- e) Successful programs: Learning from incentivebased and locally-led programs highlights the potential of grassroots efforts in promoting climate-resilient behaviors and may serve as models for future projects.
- f) Climate Financing Commitment: The gap between climate finance pledges and actual funds received highlights the significance of accountability in international climate finance accords.
- g) Multidimensional Impact: Understanding the many consequences of climate change on the environment, finances, infrastructure, and society emphasizes the issue's complexity and the need for comprehensive solutions.
- Financial Sector Vulnerability: Recognizing the financial sector's vulnerability to climate threats stresses the significance of aligning financial institutions' strategy with climate objectives.
- i) Carbon Trading Diversity: Recognizing the diversity of carbon trading schemes, as well as the need of standards and verification,

highlights the importance of flexibility and credibility in carbon markets.

 j) Local Community Benefits: Recognizing the potential for carbon trading programs to benefit local communities highlights the significance of social sustainability in climate efforts.

## 3.3 SUMMARY OF AREAS OF IMPROVEMENTS ON CLIMATE ACTIONS

The general and specific areas needing reforms have already been indicated in each of the issues highlighted above. Moreover, Table 2.1 above indicates the resolutions endorsed for action by ITAC 2023. In addition, below is a summary of suggestions which came out of the ITAC 2023 for easier or further understanding of the same:

- a) Proactive Approach: Shifting from a reactive to a proactive stance in addressing climate change and disaster risk reduction by investing in early warning systems and preparation strategies.
- b) Climate Finance Monitoring: Establishing effective procedures to monitor climate finance, promoting transparency and accountability in the allocation and utilization of climate-related funds.
- c) Carbon Market Development: Expanding carbon markets to attract investment in critical infrastructure and promote genderresponsive initiatives.
- d) Youth and Women Engagement: Encouraging

youth and women to actively participate in climate efforts through capacity development and improved access to technology.

- e) Localization of Efforts: Enhancing climate change discussions at the district level to promote inclusive and participatory climate action.
- f) Digital Climate Services: Increasing investments in digital climate services to provide local decision-makers with timely and relevant information.
- g) Multi-Stakeholder Task Force: Forming task groups with diverse stakeholders to coordinate proactive climate resilience measures.
- h) Capacity Building: Building institutional and community-level capacity for GHG monitoring, project development, and benefit-sharing mechanisms to facilitate effective carbon trading.
- Openness and Accountability: Ensuring transparency in project reporting and fair benefit-sharing agreements to maintain trust in carbon trading schemes.
- j) Stakeholder Engagement: Engaging a wide range of stakeholders, including local communities, to gain support and commitment for carbon trading activities.
- k) Market Knowledge: Raising awareness among potential investors and project developers about the benefits of carbon trading to encourage their involvement.

- Adaptive Legislation: Continuously assessing and adapting legislation related to carbon trading to remain competitive and align with changing conditions and international standards.
- m) Impact Measuring and Monitoring: Developing mechanisms to measure and monitor the environmental and socio-economic impacts of carbon trading schemes to assess their effectiveness.

### 3.4 CONCLUSION

The ITAC 2023, attended by over 300 participants from diverse countries, successfully achieved more than 90% of its stated objectives, as attested by the feedback from participants. They also highly rated the relevance of the chosen theme and topics, underscoring the conference's significance to their work.

WAJIBU and its allies view this feedback as valuable lessons and motivation to excel in future ITAC conferences. An utmost appreciation is extended to the funding partners mentioned earlier in this report for their pivotal role in transforming these initiatives into a tangible reality.

The conference brought to the forefront the global climate crisis as an urgent concern demanding collective attention, responsibility, and action. ITAC 2023 highlighted the pressing consequences of climate change, such as dwindling maize yields and reduced income from beef production. It underscored the imperative of involving local communities and grassroots organizations in climate decision-making processes, empowering them to hold their leaders accountable for climate action initiatives.

Transparency and accountability emerged as recurring themes, emphasizing the importance of partnerships and shared responsibility in addressing the climate crisis. Faith-based organizations were recognized as essential partners in shaping perspectives and advocating for environmental protection.

A holistic approach involving all stakeholders was deemed essential for effective climate adaptation and mitigation efforts. The conference proposed climateriskinsurance, capacity-building programs, and innovative finance sources to alleviate the financial constraints faced by developing nations. Predictive approaches to climate change, including district-level climate dialogues, provided valuable insights and informed local-level actions.

The conference culminated with a resounding call to action, emphasizing the necessity of collective dedication to a sustainable future.

In conclusion, the lessons learned and areas for improvement identified during ITAC 2023 form a comprehensive roadmap for addressing climate change, climate finance, climate risk management, and carbon trading. Implementing these insights and enhancements is paramount for advancing global climate objectives and bolstering resilience against the impacts of climate change.







WAJIBU - INSTITUTE OF PUBLIC ACCOUNTABILITY P. O. Box 13486, Rose Garden Road, Ndovu Street, House No.10, Dar es Salaam wajibu.institute@gmail.com www.wajibu.or.tz