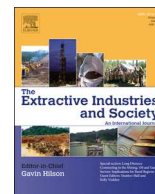




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Original article

Performing accountability in petroleum resource governance in a shrinking democratic space: The case of Tanzania

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ABSTRACT

Accountability is a multifaceted concept fraught with ambiguity. In contributing to the critical literature on transparency and accountability, this paper explores how accountability in extractive resource governance is conceived and re-shaped as a consequence of the changing political context in the host country, using recent experiences in the emerging petroleum industry in Tanzania as the case. Based on a qualitative research design, the paper argues that the presentation of “accountability” is contextual, malleable, and ambiguous because it must satisfy both international standards and local political requirements. In the shrinking democratic space in Tanzania, accountability is defined and anchored in the context of a particularistic and historicised ideology in contrast to the universal principles upon which the international accountability regime is based. Interestingly, the two divergent principles of accountability co-exist and are accommodated in the same discourse on accountability mechanisms in the nascent petroleum industry in Tanzania, which is possible because ambiguity is inherent in the concept of accountability. Thus, resource governance accountability in Tanzania should be viewed and analysed as a dual process and not as mutually understood and accepted institutions and practices.

1. Introduction

A perceived accountability deficit is associated with natural resource abundance. Proponents of the resource curse–good governance narrative have posited that substantial natural resource revenues can contribute to the lack of accountability in at least two ways: first, through substituting taxation of the public, thus undermining the social contract between citizens and the government; second, through the lack of revenue transparency by the actors involved in the extractive resources sector (Epremian et al., 2016). Scholars and international development actors such as bilateral donors and non-governmental organisations (NGO) have promoted transparency and accountability initiatives as a remedy for the resource curse (Graham and Ovardia, 2019; Haufler, 2010).

As an analytical concept, accountability concerns more than transparency. There is an increasingly critical stance of extractive resource governance literature questioning the empirical foundation, underlying conditions, and theoretical approaches of transparency and

accountability in mainstream narratives of how transparency leads to accountability (Epremian and Brun, 2018; Lujala and Epremian, 2017; Aaronson, 2011). This paper aims to contribute to this critical literature by scrutinising the understanding of accountability. Specifically, this paper examines the construction of the content of accountability through the interplay between the host country's government and a heterogenous group of international actors, such as oil companies, bilateral donors, and international NGOs, which are referred to here as “internationals”.¹ In considering the emerging petroleum industry in Tanzania, we ask the following questions: How does accountability in natural resource governance unfold empirically in the context of political transition? What strategies do international actors employ to ensure accountability? Based on our findings, we discuss alternative, contextually conditioned “understandings” of accountability in extractive resource governance.² The scope of this paper is limited to recent accountability discourses related to the emerging natural gas industry in the last decade (i.e., from 2010 and onwards), particularly the period coinciding with the presidency of Magufuli (2015–).

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E-mail addresses: Hege.sorreime@sosgeo.uio.no (H.B. Sørreime), Kjetil.tronvoll@bjorkneshoyskole.no (K. Tronvoll).¹ We do not primarily focus on the role of national non-governmental organisations in this discourse but include them as “sub-contractors” in an internationally driven strategy.² Context here refers to “(...) all conditions and circumstances of relevance to a study object, such as place-specific conditions, influence by extra- local conditions, time-specific conditions, path-dependency and formal and informal constraints on behaviour” (Knutson, 2015, p. 67).<https://doi.org/10.1016/j.exis.2020.08.005>

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In Tanzania, the democratic and civic space is shrinking, and the institutions of checks and balances are pressured by executive interference (Amnesty International, 2019; Paget, 2017a; Varieties of Democracy Institute, 2018). In this context of political transition, various accountability discourses are at play. There is an increasing distance between national perspectives and those of internationals. On one hand, the internationals perceive accountability as a predefined, universal norm based on the international “best practices” embedded in liberal democratic values and the mainstream resource curse–good governance framework. On the other hand, inspired by the emerging resource nationalism (Paget, 2017a), the Tanzanian government has adopted a particularistic and historicised perspective, stressing sovereignty, control, anti-imperialism, and anti-corruption as the main characteristics of accountability. Through negotiations and the ambiguity inherent in the concept of accountability, these two opposing views have seemingly become complementary. We identified different strategies employed by internationals, in which the operationalisation of accountability is attuned to government restrictions. Our analysis demonstrates that rather than a fixed norm or strict control mechanism, accountability is construed and performed as a mechanism through which *constructive ambiguity* enables both sides to disguise their disagreements in order to reach mutual concessions. Because of its intrinsic depoliticised approach to understanding petroleum resource governance, this mechanism allows for maintaining the overall transparency–accountability framework, although diluted, as a normative standard during the negotiation process.

The paper is organised as follows. After a brief description of the methodology in Section 2, the case is introduced in Section 3. In Section 4, the theoretical framing of accountability in resource governance is discussed before the analysis is presented in Sections 5 and 6. Finally, in the concluding Section 7, we discuss the theoretical implications of replacing the mechanistic understanding of accountability by a contextualised understanding of this concept.

2. Methodology

The study has a qualitative design, drawing on 20 interviews conducted between March 2016 and November 2018 at multiple locations in Tanzania, the UK, and Norway. The secondary sources included official regulation and policy documents, newspaper articles, and other material on petroleum resource governance in Tanzania.

We selected four main categories of actors to participate in the interviews: 1) government petroleum bureaucrats; 2) civil society organisations (national and international); 3) donors and international think-tanks/initiatives with activities and/or analytical work related to the emerging petroleum industry in Tanzania; and 4) oil companies involved in the emerging petroleum resource industry in Tanzania. In addition, interviews were conducted with two sources well-familiar with the petroleum industry in Tanzania: one was in the national private sector in Tanzania, and the other was a journalist who writes critical pieces on governance matters in Tanzania.³ Although most interviews were carried out in English, some interviews were conducted in Norwegian and translated by the author. The interviews were transcribed based on notes taken during the interviews and then coded and analysed using Dedoose software. Official statements and interviews with political representatives of various national media outlets were included to complement the data.

In the analysis, we contrasted the views of the Government of Tanzania with the views of the internationals, acknowledging that the latter were a heterogeneous group, and that these actors might behave differently when operating in other contexts. Through the case study

³ The interviewees were anonymised to safeguard their interests (e.g., job security or funding issues) and personal security. We consequently strove for data openness without compromising the anonymity of our interviewees.

approach, we used the experiences of Tanzania to investigate contextually conditioned understandings of accountability in extractive resource governance. Castree (2005, p. 541) argued, “what makes it an actual or potential ‘case’ is that the phenomena under investigation (...) can be found in other places, regions or countries: the case may thus be unique but is not singular”. Likewise, our argument is that the knowledge of accountability discourses in Tanzanian extractive resource governance sheds light on the conceptual understanding of accountability in countries in political transition.

It is increasingly difficult to gain access to accurate representative data in Tanzania. There are serious constraints on media and the freedom of expression (Varieties of Democracy Institute, 2018). As a mitigating measure, we used multiple sources to triangulate our data, including consulting with sources who were familiar with the political situation in Tanzania, particularly the emerging petroleum industry. However, the analysis and conclusions offered in this paper are our own.

3. A new authoritarianism and ‘Developmental State’ politics in Tanzania

The discourses of the Tanzanian economy and development changed recently. The country has sustained an average annual economic growth of 6–7% over the last decade (World Bank, 2019). Moreover, an ideology of the “developmental state” has emerged under President John Magufuli.⁴ In the late 1990s, Tanzania developed Vision 2025 (Government of Tanzania, 1999), which included the goal of becoming a middle-income country by 2025. On 1 July 2020, the World Bank announced that Tanzania was classified as a lower middle-income country, which was five years ahead of the target set in Vision 2025 (World Bank, 2020).⁵

In the late 1980s, Tanzania’s economic sphere was liberalised to attract foreign investment, drive economic growth, and reduce poverty. The Kikwete administration (2005–2015) increasingly emphasised the state and state-owned enterprises as the main drivers of the economy, including the extractive industries (Jacob and Pedersen, 2018, p. 289; Nord et al., 2009). This path has been continued and intensified under the presidency of Magufuli. The current priorities of the Tanzanian government include fighting corruption, obtaining good governance, achieving industrialisation, increasing trade with regional partners, and improving infrastructure (Ministry of Finance and Planning, 2016).

Although he represents Chama Cha Mapinduzi (CCM), which has been the state bearing party since independence in 1962 (although initially under a different name), the election of President Magufuli in 2015 has shifted politics in Tanzania. Two aspects of his election are relevant here. First, Magufuli was elected based on a political campaign focused on the fight against corruption and maladministration. Second, in superseding years of liberal and neoliberal reform (Nord et al., 2009), liberal values have come under attack as Magufuli arguably has taken Tanzania in an autocratic direction (Paget, 2017a). Since Magufuli came to power, the government has “constricted the freedoms of speech, of the press, and of assembly, as well as the space available for opposition parties. Tanzania’s government has become intolerant of public dissent, frequently responding to criticism with arrests, licence revocations, and state harassment” (Paget, 2017a, p. 156). Consequently, there is limited space for achieving transparency and accountability through independent media, research, and civil society organisations. The checks and balances of Tanzanian democracy are

⁴ In this paper, ‘developmental’ is understood as in line with the thinking of Mkandawire (2001), who emphasised the ideological underpinnings of state policies as ‘developmentalist’ and the structural components, both capacity and politics, as geared to economic development.

⁵ The key reason for this, however, appears to be that the standards used by World Bank to define middle income status have been lowered.

allegedly under attack, as explained by Zitto Kabwe, the leader of the opposition party ACT Wazalendo:

We've never seen a president who behaves like him [Magufuli]. Founding president Julius Nyerere was a philosopher; Ali Hassan Mwinyi opened up the country to the rest of the world; Benjamin Mkapa and Jakaya Kikwete allowed parliament to do its work without interference, but the current president doesn't respect institutions (Kabwe, cited in [Kabendera, 2018](#)).

Magufuli has prohibited the live broadcasting of parliamentarian debates, banned political rallies and protests until the 2020 elections, restricted academic and media rights, and reduced freedom of speech ([Jennings, 2016](#); [Mutiga, 2016](#); [Paget, 2017a](#)). Magufuli's re-designed development policies have tightened control over the information available to the public, and they have traded transparency for enhanced control.⁶ Tanzania now forms part of what [Lührmann and Lindberg \(2019\)](#) identified as a third wave of autocratisation, which has mainly affected democracies in the form of gradual setbacks under a legal façade.

Because of significant recoverable oil deposits in Uganda, Ghana, Kenya, and Niger and natural gas in Mozambique and Tanzania, the number of countries in sub-Saharan Africa that have the potential to become significant energy exporters is expanding ([Andreasson, 2015](#)). Since 2004, Tanzania has produced natural gas from the Songo Songo gas fields for the domestic market (in a public-private partnership) and Mnazi Bay (in a state-owned project with Chinese-financed infrastructure) ([Fjeldstad et al., 2019a](#), p. 13–14).

Substantial amounts of off-shore natural gas have been discovered in Tanzania during the last decade, and the resource base was recently estimated at around 58 trillion cubic feet ([Natural Resource Governance Institute \[NRGI\], 2019](#)). If developed, the gas fields could provide the government with revenue to “accelerate industrialisation, supply power to this otherwise energy-constrained country, and ultimately improve people's lives for generations” ([NRGI, 2019](#), p. 1). Estimations indicated the resource base could bring nearly USD 5 billion annually in gas export revenue to Tanzania ([Africa's Power Journal, 2018](#)).

However, the petroleum industry is capital-, technology-, and knowledge- intensive. The Tanzanian government is dependent on international oil companies (IOC) to help develop its resource base in the potentially remunerative industry. The key element is constructing a Liquefied Natural Gas (LNG) plant in the Lindi region, requiring investment of up to USD 30 billion ([Shell, n.d.](#)).

So far, the Tanzanian government has attracted the interest of IOCs. According to [Fjeldstad et al. \(2019b, p. 160\)](#), “a window of opportunity still exists for Tanzania to tap into global gas markets”.⁷ Several steps are needed before IOCs make the final investment decision on participating in the LNG project. A model production sharing agreement (MPSA) was reached in 2013 ([The Government of the United Republic of Tanzania, 2013](#)). The MPSA established the terms for the exploration and production of natural gas, and it serves as the basic document for negotiations between foreign oil companies, the government, and the Tanzania Petroleum Development Corporation. In addition to the MPSA, the IOCs must agree to the key terms in the host government's agreement (HGA). Negotiations regarding the HGA are still ongoing ([Lewis, 2020](#)). Adding to this uncertainty, the project hinges on the

market price of LNG.

4. Understanding accountability in extractive resource governance

4.1. Good governance and the transparency–accountability narrative

The good governance (GG) agenda became predominant in development discourses in the late 1990s, which was followed by a renewed interest in the concept of accountability ([Tilley, 2014](#), p. 1). The historical roots of accountability have been traced to book-keeping and accounting where the latter is perceived as connecting “those who own an account and those to whom it is owed” ([Bovens et al., 2014](#), p. 2).

Regarding extractive resources, the GG agenda has been combined with the notion of the resource curse, referring to observations that many resource-abundant countries paradoxically suffered low economic growth, weak political institutions, and violent conflict ([Bourgouin and Haarstad, 2013](#); [Mehlum et al., 2006](#); [Sachs and Warner, 2001](#); [Ross, 2015](#)). The mainstream literature has inspired the emergence of global GG policy initiatives based on the concepts of transparency and accountability (i.e., the transparency–accountability narrative). The Extractive Industries Transparency Initiative (EITI) has been represented as “the global standard for the GG of oil, gas and mineral resources”, with 52 implementing countries ([EITI, n.d.](#)). Similarly, the U.S.-based Natural Resource Governance Institute (NRGI), which is engaged in extractive resource governance in more than 20 countries, including Tanzania, asserted, “where resource wealth is managed on behalf of citizens, it can lead to sustained prosperity only if the government is publicly accountable” ([NRGI, 2014](#), p.10). Only by such a standard may resource wealth transform into equitable wealth for the population at large, a position largely maintained by IOCs and donors” ([Haufler, 2010](#)).

4.2. Approaching accountability in extractive resource governance

In understanding and analysing accountability, key questions concern who is accountable to whom, for what, by which standards, and why ([Bovens et al., 2014](#)). In the predominant approach to accountability in extractive resources, accountability is perceived as a technical mechanism that follows standardised procedures, whereas the precise nature of the mechanisms is varied. In a well-used conceptual framework, horizontal and vertical accountability are distinguished. Horizontal accountability refers to the mutual oversight embedded in the state's institutions of checks and balances ([Fox, 2015](#)). In a democratic context, horizontal accountability is embedded in the principle of the separation of executive, legislative, and judiciary powers, whereas vertical accountability involves the relationships between citizens and their elected representatives. In extractive resource governance, vertical accountability is combined with the principal–agent model, in which actors (referred to as agents) undertake actions on behalf of other actors (referred to as principals) ([Epremian et al., 2016](#)). The call for greater transparency then rests on the principle-agent model combined with vertical accountability mechanisms, thus allowing the public to hold their representatives accountable for a just spending of revenue to deliver equal benefits, such as welfare and jobs ([Fox, 2015](#), p. 347).

Transparency–accountability narratives rest on the assumption of a causal chain where a transparency initiative, often in the form of voluntary standards, leads to increased information disclosure (e.g., the EITI). This causal chain is presumed to result in increased public scrutiny and debate, which eventually improves governance ([Epremian et al., 2016](#), p. 11). Adding to the causal chain, the transparency–accountability narrative presupposes democratic institutions and mechanisms, such as free and fair elections, and that citizens are willing and able to engage in collective action and accept the role of monitoring and pressing for improved governance ([Epremian et al., 2016](#), p. 10). According to the model, if one of the underlying

⁶ Whether this shift in politics should be ascribed to Magufuli and his personal style or whether it represents a more profound shift in politics rooted in the CCM is debated. For a discussion of continuity and change in Tanzanian resource governance politics, see [Jacob et al. \(2016\)](#).

⁷ The proposed LNG project comprises three offshore blocks. Shell (Block 1 and 4) and Equinor (Block 2) hold the majority interest, while Ophir Energy (Block 1 and 4), Pavilion Energy (Block 1) and ExxonMobil (Block 2) hold a minority interest ([Materu, 2019](#); [NRGI, 2019](#), p.1).

assumptions is not fulfilled, the intended outcome will not materialise.

In this mechanistic and narrow sense, accountability is problematic. The understanding of accountability as a “compliance-control” regime is based on a static and exclusionist perspective, “treating too many aspects of accountability as exogenous to politics and accountability processes” (Olsen, 2014, p. 106). The problem with this understanding is its depoliticised and decontextualised posture as well as the assumption that key actors will follow a set of normative assumptions. Olsen (2014) noted that this approach is particularly flawed when it is applied to contexts of political transition, which is the case in many African countries, including contemporary Tanzania.

5. Petroleum resource governance and the nuances of accountability discourses in Tanzania

5.1. A Web of vertical accountability relations: who is responsible to whom for what?

Newcomers to the petroleum industry must make important decisions about balancing the interests of the state, society, and international resource companies (Andreasson, 2015). Almost all states have legislation or a constitution specifying that natural resources belong to the state (Graham and Ovidia, 2019, p. 593), and Tanzania is no exception. The founding policy document of independent Tanzania is the Arusha Declaration (1967), which was developed by the independence party TANU (the precursor of the CCM). According to the Arusha Declaration, “all citizens together possess all the natural resources of the country in trust for their descendants” (Nyerere, 1967). This position was further developed in subsequent regulations for the emerging natural gas industry, which emphasised, “natural gas resources found in Tanzania belongs to Tanzanians and must be managed in a way that benefits the entire Tanzanian society” (The Government of Tanzania, 2013). These documents illustrate the vertical relationship of accountability that was established between the government as the agent and the Tanzanian population as the principal.

Tanzania has vast experience as a mining country. However, the general perception is that the Tanzanian government historically did not get a fair deal with foreign mining companies. Based on these experience, the Tanzanian government has held IOCs accountable for the Tanzanian development agenda and has requested that they help the government fulfil its obligations to the public (Sørreime, 2019). In addition to MPSAs and the ongoing negotiations of the HGA (NRGI, 2019), the legislative framework of the emerging industry is the key mechanism holding the companies accountable. Following the discovery of petroleum, laws and policies for the emerging industry were enacted between 2013 and 2017, which stressed the environmental and “local content” elements to which the IOCs are accountable (Bofin and Pedersen, 2017; Andilile et al., 2019; Poncian and Kigodi, 2018).

The companies hold the government responsible for framework conditions conducive to continuing their involvement in the emerging industry. Referring to the significant delays in the LNG project (which was initially planned to be operational by 2020), Torgrim Reitan, Equinor Executive Vice-President of Development and Production, said, “We would like to see this project happen. What we need now is clarity on the commercial framework. When that is settled then it will allow us to move forward” (Husseini, 2018).

Although the public is the main principal, and the government is the main agent, petroleum resource governance involves several actors and multiple relationships, comprising a web of accountability. The principal–agent model has, as noted above, been criticised because it does not consider complexities or ambiguities (Olsen, 2014, p. 106). Moreover, it does not satisfactorily incorporate or explain this web of accountability relationships.

5.2. The Tanzanian government: fighting corruption, tightening control, and improving horizontal accountability?

Extractive resources are prone to corruption and control by the elite. Magufuli’s war on corruption was initially applauded both domestically and internationally (Poncian and Kigodi, 2018). An interview with an extractive resource specialist in an international think-tank yielded the following:

The election of Magufuli as president is a very positive change. He is dedicated to fighting corruption. He is also unpredictable in his actions, which in the Tanzanian context is looked upon as heroic. (Interview, 2018)

A trademark of President Magufuli has been showing up at government institutions and taking immediate steps to “clean the house”. The primary target of his swift actions have been mid- and low-ranking civil servants (Paget, 2017b). Poncian and Kigodi (2018, p. 118) concluded that Magufuli has increased horizontal accountability through the firing of government officials “on account on being implicated and/or alleged to have abused their powers in their respective positions”.

Opposing this positive conclusion, critics have argued that fighting corruption “the Magufuli way” is superficial, as “there has been little effort to institutionalise what often appear to be *ad hoc* measures, a lack of corruption convictions, and persistent underfunding of the country’s main anti-corruption bodies” (U.S. Department of State, 2019). Jacob and Pedersen (2018) noted that the war on corruption was part of Magufuli’s broader agenda to regain control of the extractive sector and consolidate his power base. Magufuli has replaced previous management personnel throughout the sector by his own loyal supporters. The president has not strengthened institutions and oversight bodies; conversely, he has weakened them by centralising power in his own hands it is argued. A side effect is the creation of a fear culture among government employees. People are reluctant to openly criticise the government. According to one interviewee, there is a need to protect one’s own family and network, and the preferred strategy of some is to “live in peace and wait it [President Magufuli’s term] out” (Interview with national petroleum resource expert, 2018).

5.3. Enhancing vertical accountability: demonstrating strength and enhancing resource sovereignty

The government has sought to fulfil its obligations to the people of Tanzania, using the legislative framework as the key mechanism for ensuring accountable petroleum resource governance. According to prevalent win-win narratives, the obligations of the IOCs and the government are made compatible through balancing framework conditions to attract and involve IOCs and secure a fair government take. However, the regulative regime in Tanzania has been “developed on the backdrop of a narrative from the mining sector; the government got ripped off” (Interview with bilateral donor, 2016). The representative of a major oil company present in Tanzania elaborated: “There is a low level of trust. We are trying to improve, but there are inherent assumptions based on their experiences with mining. There is a distrust of the sector and of foreigners”. Similarly, a national petroleum expert who worked for a bilateral donor said, “There is something missing: Trust. Between the President and his advisers. Trust between institutions doing the regulation. Trust between the companies and the government” (Interview, 2017).

The high level of distrust among stakeholders has contributed to recent changes in the legislative framework and the processes leading to their adoption (Sørreime, 2019). An example is the development of a local content policy (LCP) for the extractive industries. Local content requirements are powerful tools for host governments to secure direct and indirect benefits from foreign investments, such as employment and linkages to other sectors of the economy (Graham and Ovidia, 2019; Lange and Kinyondo, 2016; Ovidia, 2016). In Tanzania,

the Kikwete administration enacted the Petroleum Law (2015), which strengthened and specified the requirement for local content in developing petroleum resources, as well as the National Gas and Local Content Policy (2013). According to the internationals, the government controlled the LCP process, which was characterised by significant transparency and accountability deficits. [Kinyondo and Villanger \(2017, p. 372\)](#) found that while stakeholders could have provided “substantial and important inputs” to LCP development, the debate about these issues “has been impeded by the absence of a government-led, transparent consultative process and very limited time for feedback”.

In 2017, the Magufuli administration enacted additional extractive resource laws. Sovereignty over natural resources and, more controversially, the admission of the Parliament to renegotiate contracts with foreign companies were among the issues covered (i.e. “unconscionable terms”).⁸

The implications of these laws have been subject to diverging interpretations. For instance, according to [Poncian and Kigodi \(2018\)](#), they are an opportunity to increase vertical accountability and to hold the IOCs accountable:

[T]hese provisions provide a stronger support to transparency mechanisms in the extractives sector and expand the focus to include contract disclosure and allow public participation in contractual agreements through their representatives. It is a great step towards greater improvements in the sector's governance ([Poncian and Kigodi, 2018](#)).

In conjunction with the rejection of international arbitration, the unconscionable terms were not positively received by the internationals. A petroleum expert working for an international think-tank declared, “The decisions have set a strong inward, nationalistic approach. Investors do not trust the government. Without international arbitration, investments will not be safe.... The timeline [for the IOCs final investment decision] has shifted – they [IOCs] wait for the new election” ([Interview, international think-tank, 2018](#)). This view was also supported by a national petroleum expert, who stated, “the sovereignty was ok. But the unconscionable terms . . . are crazy terms. Fiscal stability is gone” ([Interview, national petroleum expert, 2018](#)). Amplifying these sentiments, another extractive resource analyst explained: “There is so much unpredictability in the policy regime. It is not in favour of investments.... We were supposed to be the new frontier. To me, I can see us moving backwards” ([Interview, 2018](#))

Claiming sovereignty over the state's natural resources and linking sovereignty to resource nationalism is neither new, controversial, nor unique in Tanzania or in low-income countries. Most of the world's hydrocarbon reserves are controlled by nation-states ([Graham and Ovidia, 2019](#)). Countries such as Canada and Australia have been noted as “classic examples” of resource nationalism” ([Andreasson, 2015, p. 313](#)).

[Andreasson \(2015\)](#) argued that in sub-Saharan Africa, resource nationalism has played an important role and “has increasingly constrained the operations of the traditionally Western energy companies” ([Andreasson, 2015, p. 311](#)). While there has been a tendency to highlight the negative consequences of resource nationalism, outcomes in countries pursuing some form of resource nationalism “have arguably been mixed and present both opportunities and risks for producer countries and resource companies alike” ([Andreasson, 2015, p. 317](#)).

⁸The laws were the following: 1) the Written Laws (Miscellaneous Amendments) Act 2017; 2) the Natural Wealth and Resources (Permanent Sovereignty) Act 2017; and 3) the Natural Wealth and Resources (Revenue and Re-Negotiation of Unconscionable Terms) Act 2017.

5.4. The ambiguity of accountability discourses

[Table 1](#) provides a summary of the discussion presented in this chapter. The summary shows that both the government and the internationals have maintained the terminology and the importance of accountability in petroleum resource governance although they have attributed different values to the term.

[Table 1](#) indicates the nuances in the accountability discourses of the government and internationals in Tanzania. The Magufuli administration has framed accountability as containing strong elements of sovereignty, control, and ownership. In contrast, the internationals have maintained the transparency–accountability narrative in their call for predictability and improved institutional capacity on the Tanzanian side. These differences demonstrate that the ambiguity of accountability allows for varying contextual interpretations and implementation. Hence, the transparency–accountability narrative excludes important dimensions of the management of “real” accountability.

6. Responses from the internationals: strategies for re-shaping accountability in extractive resources

Faced with new political realities and the re-claiming of sovereignty by Tanzanian authorities, the internationals must revise and redefine resource governance and accountability to continue their resource extractive negotiations and operations. In this context, we identify four strategies employed by the internationals to ensure accountability while they navigate political realities: 1) Securing accountability through international accountability mechanisms; 2) de-politicising resource governance; 3) outsourcing accountability to CSOs; and 4) increased self-censorship.

6.1. Securing adequate resource governance through international accountability mechanisms

In Tanzania, IOCs, CSOs, and donors have pin-pointed that the lack of transparency is a governance deficiency. Reflecting on the government's willingness and ability to ensure public dialogue, an extractive resource governance analyst from an international think-tank noted: “There is a lack of communication. Managing expectations – this has not been handled well.... There is public debate. But it is not significant” ([Interview, 2018](#)).

According to the IOCs, the government's lack of meaningful engagement with the Tanzanian people presents a political risk to the companies, as the government does not perform the task of managing the people's expectations of the emerging natural gas industry ([Sørreime, 2019](#)). The IOCs thus perceive that supporting transparency initiatives such as the EITI is a reasonable strategy for improving accountability. During the previous administration, which was led by former President Kikwete, Tanzania enacted the EITI law ([Government of Tanzania, 2015](#)). Kikwete explained, “We are committed to the EITI process because it is aligned with our policy of promoting transparency and accountability in the management and use of our natural resources. It is critical for promoting sustainable development and poverty eradication in the country” (Kikwete, cited in [EITI, 2020](#)). In their examination of Tanzania's EITI implementation process and EITI reconciliation reports, [Poncian and Kigodi \(2018, p. 106\)](#) concluded, “the adoption and implementation of the EITI has improved the extractive sector governance by making it more transparent and accountable”.

However, [Epremian et al. \(2016\)](#) warned against designing initiatives intended to promote accountability through disclosure of information. The causal chain underpinning the transparency–accountability narrative indicates that making information available is not alone sufficient, as there must be room for engaging in collective action that supports improved governance too. The Tanzanian government has repeatedly been criticised for the lack of public debate and satisfactory

Table 1
Understanding government accountability and petroleum resource governance.

Tanzanian government's understanding of accountability and petroleum resource governance	Internationals' understanding of accountability and petroleum resource governance
Particularistic/historically grounded values	Universal values in a liberal democratic setting
Sovereignty	Internationalisation
Control	Transparency
Ownership	Predictability and stability of the regulative framework
Anti-imperialism	Best practice and ahistorical approaches
The state is the major player, and the private oil companies are accountable to the government and the citizens.	The private sector is the major player in the industry, and the government is accountable for conducive framework conditions and for involving and informing the public.

consultations.

6.2. De-politicising resource governance through development aid escapist strategy

A frequently used strategy to navigate political impediments and uphold a façade of accountability by the internationals is to focus on the technical aspects of petroleum resource governance. A bilateral donor claimed:

The content is technical; the process is political. The skills developed will not be influenced. The thing that matters is that you get the input right.... We can separate technical from political issues (Interview, bilateral donor, 2017).

In adopting a technocratic approach, accountability measures can be discussed in a depoliticised context, in which everyday impediments and obstructions by legislative or policy restrictions are irrelevant. Accountability thus becomes an inward-looking “closed circuit” affair, in which managing administrative processes is the focus of accountability, not ensuring just output. Many large-scale donor programmes have survived political crackdowns and human rights abuses in recipient countries because of technocratised evaluations of accountability in aid projects.

6.3. Outsourcing accountability to civil society organisations

With the emergence of the good governance agenda, the role of CSOs in Africa changed from service provider to partner to the state and donors, partaking in policy dialogue and advocacy and ensuring accountability (Mercer and Green, 2013). When a political context becomes difficult, donors tend to outsource governance discussions and initiatives to ensure accountability to the CSOs. This response is anchored in the liberal perception of CSOs, “in which civil society has come to signal the ensemble of associations which exist outside of, and in opposition to, the state (Mercer, 2003, p. 747), and where the CSOs are seen as crucial actors in the “partnerships for development”, involving open and democratic dialogue on policy reforms between government, donors, IFIs, and, crucially, civil society” (Mercer, 2003, p. 745).

According to Dupuy et al. (2019, p. 122), CSOs can assume four roles: expertise, agenda-setting, representation, and monitoring. The degree to which civil society organisations are capable of fulfilling these roles depends on several factors, such as the capacity of the CSOs and the overall governance context. Because of the attack on liberal values, CSOs currently face serious constraints in performing these roles in Tanzania.

In describing the status of civil society, a major bilateral donor in Tanzania expressed, “The civil society [in Tanzania] is weak. Their space has been expanded compared to 15 years ago, but their capacity is low. There is no locally-grown champion” (Interview, bilateral donor, 2016). As noted by Dupuy et al. (2019, p. 123), the character and purpose of CSOs vary. It is difficult to fulfil the role of agenda-setter when there is minimal access to the government, which an employee in

a civil society organisation noted: “Civil society rarely hears back from the government on issues they bring up. However, some issues brought up have been taken on board but not credited to civil society organisations” (Interview, CSO, 2016). Moreover, an extractive resource specialist observed, “there is no framework for consultations. It is always short notice, with no time for proper analysis”. Meaningful engagement by CSOs in petroleum governance is likely to be weakened as government consultations with CSOs decrease (Fjeldstad et al., 2019b). Exacerbating this situation is the shrinking civic space in Tanzania, which is a serious constraint on constructive civil society engagement (Paget, 2017a).

In Tanzania, a few INGOs fulfil the role as experts on extractive resource governance. A main feature of INGOs is their ability to draw on knowledge and resources beyond national borders. However, it also clouds the organisation's potential representative role, which is particularly true in Tanzania, where there is a strong preference for home-grown initiatives and scepticism of foreign actors. An employee working for an INGO in Tanzania expressed that because his organisation was considered American, it represented a Western perspective on extractive resource governance, which hampered their perceived legitimacy. Shivji (2004) has argued that NGOs in general have a low degree of legitimacy in Tanzania because they are top-down organisations relying on foreign funding and thus are likely to be more accountable to donors than to members or to the Tanzanian people.

6.4. Increased self-censorship circumventing accountability

Faced with the current political situation in Tanzania and the restrictive legislative framework, internationals find it difficult to share information freely with the public even though their preferred strategy is aligned with the causal chain in the transparency–accountability narrative.

Oil companies feel restricted by distrust. A major oil company representative expressed, “We need to be careful how we present information.... It cannot bite us back.... We are uncomfortable sharing too much” (Interview, 2017). Criticism of government policies could increase the likelihood of losing access to the government and the inability to fulfil the internationals' agenda-setting and representative roles, as the government could withdraw their licence or withhold funding. An analyst in an international think-tank explained, “You have to stay relevant in the context. You have to weigh the risks and rewards. The risk is that you might be shut down at any time. You have to stay relevant – being more creative on how you tell your messages” (Interview, extractive resource specialist, international think-tank, 2018). This opinion was echoed by a petroleum analyst for an international CSO:

The government has minimised the civic space. It is not possible to criticise.... You have to try to make your point... know how to talk, and who to talk to.... You have to call on them in a closed environment and provide them with recommendations.... We don't go to the public and share our reports. We take them to the government (Interview, extractive resource specialist, CSO, 2018).

In using this approach, CSOs believe they are capable of performing their role as experts and maybe agenda-setters as they might influence the government. However, they have abdicated their role of enhancing public vertical accountability by not contributing to an informed public debate, thus undermining efforts to hold the government accountable.

7. Concluding remarks: the constructive ambiguity of accountability in petroleum resource governance

In this paper, we showed that accountability is an ambiguous concept that is perceived differently by various situated actors. In policy initiatives like EITI, international actors have established an a priori normative approach to accountability as constituting internationally agreed “best practices”. However, as experienced by the internationals, these assumptions about the transparency–accountability narrative do not apply in Tanzania. Liberal democratic values currently do not have a strong position in the incumbent’s view, foreign private-sector actors are not the preferred in the economic sphere, and an open and inclusive dialogue with civil society is absent. To overcome these shortcomings, both the Government of Tanzania and the internationals redefine and readjust their discourses regarding what accountability procedures should entail. The actors use the same terminology, but their understanding and operationalisation differ because they are constrained by contextual factors. Efforts to find a middle ground justify continued international involvement. By relying on the strategies outlined above, claims regarding the GG of resources and accountability are upheld, and continued involvement is rationalised and defended, thus protecting their interests and potential revenue.

The breach with international best practice is not clear-cut or all-encompassing but an incremental tweaking of implementing and relating to the regulative framework. Hence, we observed that the accountability discourse has evolved as the power balance between the Tanzanian government and the internationals has shifted. The accountability concept has been reformulated to fit these dynamics. The current Magufuli administration is promoting a new understanding of what accountability and resource governance entail, redefining accountability to include strong elements of sovereignty, control, and ownership, thus rejecting the values and modalities projected by the internationals and labelling them “neo-imperialism”.

Concluding, our analysis showed that the conventional understanding of accountability is too schematic, rigid, and de-contextualised to suit the political reality in Tanzania. Moreover, accountability practices and understanding are not fixed or rigid. Because they are malleable and ambiguous, they must be understood and analysed in the context in which they are performed

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