

**ASSESSMENT OF PRINT MEDIA REPORTAGE OF PUBLIC FUNDS
EMBEZZLEMENT IN TANZANIAN COUNCILS: A CASE STUDY OF
MWANANCHI NEWSPAPERS 2020-2023**

LILIAN LYIMO

**A DISSERTATION SUBMITTED IN PARTIAL FULFILLMENT OF THE
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CERTIFICATION

The undersigned certifies that he has gone through the whole work and gives his recommendations for acceptance by The Open University of Tanzania, dissertation titled: **“Assessment of Print Media Reportage of Public Funds Embezzlement in Tanzanian Councils: A Case Study of Mwananchi Newspapers 2020-2023”** in partial fulfillment of the requirements for the award of Master of Arts in Mass Communication (MAMC).

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Albert Tibaijuka (Ph.D)
(Supervisor)

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Date

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I, **Lilian Lyimo**, declare that, the work presented in this dissertation is original. It has never been presented to any other University or Institution. Where other people's works have been used, references have been provided. It is in this regard that I declare this work as originally mine. It is hereby presented in partial fulfillment of the requirement for the Degree of Master of Arts in Mass Communication (MAMC).

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Signature

.....

Date

DEDICATION

To my late father and my kids.

ACKNOWLEDGEMENT

This dissertation would not have been achievable without the supervision and the help of several individuals who in one way or another contributed and provided their important assistance in the preparation and completion of this work. My most special thanks go to Almighty God for answering my prayers and giving me strength, special care and good health enough to do my dissertation, thank you so much, my Lord.

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ABSTRACT

The study gives an overview of how print media reports the embezzlement of public funds at the council level. The researcher reach the aim focused on three issues which were to assess the attention of Mwananchi newspapers reportage of public funds embezzlement in Tanzanian councils. To, determine the tone used, in the reportage of public funds embezzlement in Tanzanian councils in Mwananchi newspapers. And to examine the type of embezzlement cases reported by Mwananchi Newspapers 2020-2023 on public funds in the councils to understand the mostly reported incidents of embezzlement in LGA in Tanzania .The embezzlement of public funds has been a concern for many countries, especially those experiencing financial distress. In light of this, the media has been considered a crucial tool for exposing corruption in government institutions. The qualitative approach was used since it assessed the quality of news. The study found out that public fund embezzlement is a pervasive issue in Tanzania Local Government Authorities (LGAs), with a need for comprehensive reforms in governance, financial oversight and accountability mechanisms. The media plays a vital role in exposing and raising awareness of embezzlement cases, fostering public discourse, and influencing policy responses. However, there is also a need for responsible and balanced reporting from the newspapers, to avoid biases and ensure accurate representation of the issues at hand. It was recommended that the media should create public awareness and promote its engagement in fighting against corrupt practices. Also the media show the importance of equipping the Anti-Corruption Agencies with the necessary resources and expertise to effectively investigate and prosecute cases of embezzlement in Tanzanian LGAs. This may be done by the media encouraging and giving enough attention to the whistle-blowers and campaign for the enactment of protection laws to encourage individuals with information on embezzlement to come forward without fear of reprisal. Also, the media should show interest in promoting the growth of ethics and integrity frameworks, including codes of conduct and disciplinary measures, to ensure civil servants uphold the highest ethical standards in their financial management practices.

Keywords: *Corruption, Embezzlement, Council, Mwananchi and Tanzania*

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LIST OF ABBREVIATION

CAG	Controller and Auditor General
LGAs	Local Government Authorities
PCCB	Prevention of Corruption and Combating Bureau

CHAPTER ONE

INTRODUCTION

1.1 Introduction

This dissertation, reports on the assessment of print media towards corruption reporting. The study analysed how corruption is a problem in our society. It begins by explaining the history of corruption, and a description of different forms of corruption is provided. The study further demonstrated the causes of corruption and the major ways to combat it. This current chapter introduces the study problem by giving the background of the study, a statement of the problem, research objectives, research questions, and the significance of the study. It also covers the limitations of the study.

1.2 Background of the Study

The embezzlement of public funds has been a longstanding issue in many parts of the world. This issue has become a concern for many countries, especially those experiencing financial distress. According to Transparency International's Corruption Perception Index, many countries are ranked low in terms of their level of corruption, and this has led to a decline in public trust and confidence in government institutions. In light of this, the media has been considered a crucial tool for exposing corruption in government institutions. However, the effectiveness of the media in reporting public funds embezzlement cases remains unclear. (Ojukwa et al, 2015).

Many studies have investigated the role of the media in reporting corruption. For instance, Nwankwo, Olorunleke, and Ojukwu (2015) found that the media crucial

role in exposing corrupt practices in Nigeria. A study by Zanamwe and Maphosa (2017) also revealed that the media can be a powerful tool in the fight against corruption in Zimbabwe. However, studies focused on the assessment of the reporting of public funds embezzlement by newspapers in the world are scarce.

The media plays a crucial role in exposing corruption, particularly in developing countries such as Tanzania where corruption by public officials is rampant. Tanzanian councils have been at the forefront of corruption scandals that involve money embezzlement, and this has prompted the media to cover the issue extensively. The Mwananchi newspaper has been one of the media houses that have been vocal in exposing corruption cases in the country. Thus, this study aims to assess the print media reportage of public funds embezzlement in Tanzanian councils, focusing on the Mwananchi newspaper.

According to the Transparency International article published in 2021, the most corrupt countries in the world include; South Sudan, Somalia, Syria, Venezuela, Afghanistan, North Korea, Yemen, Equatorial Guinea, Libya, and Turkmenistan. Corruption in Tanzanian councils is a significant challenge that hinders development efforts. Councils play a vital role in local governance and service delivery. However, corruption affects the effectiveness and efficiency of council service delivery, leading to poor living standards for citizens. Despite efforts by the government and other stakeholders to combat corruption in councils, the vice is still widespread. Several scandals have been reported in the media, raising questions about the effectiveness of the media in addressing the issue (Carl Friedrich, 1961). The media, particularly newspapers, have been critical in exposing corruption cases in Tanzania.

Newspapers such as Mwananchi have played a significant role in creating public awareness about corruption, holding public officials accountable, and creating public pressure for action. The Mwananchi newspaper is one of the most widely read newspapers in Tanzania, with a circulation of over 120,000 copies daily (AllAfrica, 2013). The newspaper is known for its investigative reporting, especially on social and political issues.

Several studies have been conducted on the role of the media in exposing corruption cases in Tanzania. For instance, Nyamnjoh (2010) noted that the media plays a crucial role in promoting accountability and good governance, especially in exposing corruption. Similarly, Kalyango and Yusuf (2018) argued that the media has been instrumental in exposing corruption cases in Tanzania, leading to the arrest and prosecution of culprits. However, these studies focused mainly on the role of the media in exposing corruption but did not evaluate the quality of reporting on corruption cases.

The study by Kalyango and Yusuf (2018) provides some insights into the quality of reporting on corruption in Tanzania. The authors analyzed news articles on corruption published in three newspapers, including Mwananchi, and evaluated their adherence to journalistic principles and ethics. The study found that although the newspapers provided extensive coverage of corruption cases, the quality of reporting was poor, with several ethical violations. For instance, some articles lacked clarity and were ambiguous, while others lacked context and background information.

The study by Kalyango and Yusuf (2018) underscores the need for a more in-depth analysis of the quality of reporting on corruption cases in Tanzania, focusing on

newspaper coverage of public funds embezzlement in councils. This study seeks to assess Mwananchi's reportage of public funds embezzlement in Tanzanian councils, focusing on the quality and quantity of reporting, sources of information, and coverage trends. Given the critical role of the media in exposing corruption, this study provides insights into the effectiveness of the media in addressing corruption cases in Tanzanian Councils.

Corruption practices in Local Government Authorities (LGAs) in Tanzania have been a significant challenge over the years. It has serious implications for development, public service delivery, and the country's economy. This discussion will shed light on some of the prevalent corruption practices in LGAs and their impact. One common form of corruption in LGAs is bribery. Officials often demand bribes for providing services or speedy facilitation of permits, licenses, or approvals. The Transparency International Global Corruption Barometer 2020 reported that 42% of Tanzanian citizens saw bribery as a common practice in their local government (Transparency International, 2020). This practice leads to inefficiency in service delivery, as resources are diverted to those who can afford to pay bribes.

Nepotism and favouritism are also widespread corruption practices in LGAs. Officials often misuse their power to secure employment opportunities or contracts for their relatives, friends, or political allies. As a result, qualified individuals may be denied opportunities, leading to a decline in service quality and decreased public trust (Ligania, 2015).

Embezzlement and misappropriation of public funds are another major form of corruption in LGAs. Officials may manipulate budgets or divert funds meant for

public projects into private pockets. This practice not only hinders development but also reduces funds available for essential services such as healthcare, education, and infrastructure (Khan, 2020). Another form of corruption in LGAs is the practice of ghost workers. These are individuals who are recorded as employees but do not work and receive salaries. The existence of ghost workers not only drains public funds but also impairs the overall performance of the LGAs (Banzi, 2019).

Corruption practices in LGAs have detrimental effects on the investment climate. Foreign and domestic investors may be discouraged from engaging in business activities if they perceive corruption as a significant obstacle. This impacts economic growth and job creation, as investment inflows remain low (Kapondo, 2017). Furthermore, corruption in LGAs undermines citizen trust in the government. When citizens observe corrupt practices within their local authorities, it erodes their confidence in the government's ability to govern effectively and provide services that meet their needs. This can lead to apathy and disengagement from the democratic process (Banzi, 2019).

Addressing corruption practices in LGAs requires a comprehensive approach that involves strengthening accountability mechanisms, promoting transparency, and enforcing anti-corruption legislation. Local authorities should establish clear guidelines and codes of conduct for officials, and robust oversight mechanisms should be established to detect and deter corruption. Additionally, raising awareness among citizens about their rights and the negative consequences of corruption is essential in building a culture of integrity and accountability (Kapondo, 2017). In conclusion, corruption practices in Tanzanian LGAs have far-reaching consequences

for development, service delivery, and citizen trust in the government. Examples include bribery, nepotism, embezzlement, and ghost workers. Addressing these corruption practices requires a multi-faceted approach that combines legal reforms, strengthening governance institutions, and promoting inclusive citizen participation in decision-making processes.

1.3 Statement of the Problem

Public funds embezzlement within Tanzania's Local Government Authorities (LGAs) is a severe and persistent issue that undermines the country's development efforts and erodes public trust. This problem manifests in various forms, including the misappropriation of funds, fraudulent activities, and inefficient use of resources intended for public services and infrastructure projects. The consequences are dire, leading to inadequate public services, stalled development projects, and a general decline in the quality of life for citizens. This rampant corruption demands immediate and effective interventions to safeguard public resources and restore faith in local governance (Matengwa, 2018).

According to the Controller and Auditor General (CAG) Reports from 2020 to 2023, the scale of embezzlement in Tanzanian councils is alarming. The 2020 report highlighted over TZS 200 billion in unaccounted public funds across various LGAs. In 2021, this figure rose to TZS 250 billion, with significant discrepancies noted in procurement processes and project implementations. The 2022 report continued to reveal financial irregularities, with TZS 220 billion went missing from the local government coffers. By 2023, the situation had slightly improved but still reflected

TZS 180 billion in unaccounted funds, indicating ongoing systemic issues that need to be addressed comprehensively.

The media, particularly print media like Mwananchi Newspaper, plays a crucial role in exposing and reducing the incidence of public funds embezzlement. Through investigative journalism and consistent reporting, the media can bring to light instances of corruption and hold public officials accountable. Effective media coverage raises public awareness, fuels civic engagement, and pressures government entities to implement anti-corruption measures. By informing the public and fostering transparency, media reportage can significantly contribute to reducing corruption and promoting good governance within LGAs.

There is a pressing need for this study to assess the effectiveness of print media reportage, specifically focusing on Mwananchi Newspaper, in combating public funds embezzlement in Tanzanian LGAs. Understanding how media coverage influences public perception and governmental accountability can provide insights into enhancing the role of the media in the fight against corruption. This study aimed to fill the knowledge gap regarding the impact of print media on mitigating embezzlement, ultimately contributing to more robust and transparent local governance systems.

1.4 General Objective

The general objective of this study was to assess the print media reportage on public funds embezzlement in Tanzanian Local Government Authorities.

1.4.1 Specific Objectives

- i. To assess the attention of Mwananchi newspapers reportage of public funds embezzlement in Tanzanian councils.
- ii. To determine the tone used in the reportage of public funds embezzlement in Tanzanian councils in Mwananchi newspapers.
- iii. To examine the type of embezzlement cases reported by Mwananchi Newspapers 2020/2023 on public funds in the councils to understand the mostly reported incidents of embezzlement in LGA in Tanzania.

1.5 Research Questions

- i. What is the attention of Mwananchi newspapers in reporting of public funds embezzlement in Tanzanian councils?
- ii. What tone did Mwananchi newspapers use in its reportage of public funds embezzlement in councils?
- iii. Which types of embezzlement cases were reported by Mwananchi Newspapers 2020/2023 on public funds in the Tanzanian councils?

1.6 Significance of the Study

The study provided these newspapers with valuable insights into their contribution to reporting public funds embezzlement cases in Tanzania. It helped them assess their performance, identify any gaps or areas for improvement in their reporting, and enable them to enhance their coverage of similar issues with public interest. By understanding their strengths and weaknesses, they can improve the quality and accuracy of their reporting, which can ultimately contribute to their credibility and readership. The findings of this study served as a reference point for other media

houses in Tanzania and beyond. It provided them with valuable information and guidelines on how to effectively report on public interest stories, including best practices and lessons learned from the case study of Mwananchi newspapers. This can contribute to raising the overall standards of journalism in reporting on infrastructure development, ensuring accurate and comprehensive coverage across different media outlets.

Likewise, if the media does not create, an avenue for the public to contribute their own opinion as part of corporate citizenship, thus, helping everybody to feel part and parcel of society's development, through this paper, the government will also be in a position to understand the means of reducing and combating corruption in Tanzania through the media. Since there is broad coverage of Mwananchi newspapers as print media, through this study, journalists will be able to understand what ways they should use in reporting their news and what angles people like to hear when reading a newspaper. This paper is of advantage to me since it will be used as a stage of the accomplishment of my master's degree, also this research paper can be used by other future researchers as their references when covering embezzlement cases reportage.

1.7 Limitations of the Study

The researcher experienced certain limitations in the study process including finance and time constraints. These limitations affected the researcher to undertake the study from a bigger population and from drawing a larger sample size and this was why the researcher undertook the study at the Mwananchi media institution in Dar es Salaam.

Additionally, due to time limitations, the librarian failed to honour the researcher's request to collect data since sometimes she was late or absent from work and other

times she was too busy with other work hence failing to provide the old newspapers as required by the researcher. Moreover, the availability of Mwananchi newspaper's top authorities was a challenge, given the nature of their work; they do not stay in their office full time. They were always into movement. A researcher went to the office as scheduled, but the Managing Director and Chief Editor were not around so the researcher had to reschedule for another time hence delays in meeting the deadline as the calendar directs.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

Mesko & Bermit (2004) define literature review as survey books, scholarly articles, and any other sources relevant to a particular issue, area of research, or theory, and by so doing, provide a description, summary and critical evaluation of these works about the research problem being investigated. This section describes the research Literature review of the study. Inside this chapter includes definitions of the key terms, Theoretical framework, and theoretical literature review and knowledge gap.

2.1 Definition of the Key Terms

2.1.1 Media

According to McQuail (2010), media refers to the main channels of mass communication, collectively and as an industry. This includes various forms such as newspapers, radio, television, films, and the internet.

2.1.2 Print Media

Print media specifically refers to the communication and dissemination of information through printed materials, such as newspapers, magazines, brochures, newsletters, and books. Print media utilizes the physical distribution of text and images on paper to convey news, opinions, and other forms of content to the public (Croteau & Hoynes, 2011).

2.1.3 Print Media Reportage

Media reportage involves the process of gathering, analysing, and presenting news stories by the media. It refers to the act of reporting and documenting events or incidents through print, broadcast, or online platforms (Berkowitz, 2009).

2.1.4 Corruption

Corruption refers to misusing public power for personal gain. It can be done by an elected politician, civil servant, journalist, administrator of a school, or anyone in authority. Apart from public corruption, we also have private corruption between individuals and businesses and it consists more of individual acts. For instance, in procuring, giving individual expensive gifts to secure certain deals or loans. Thus, the corruption definition applies to different forms. Also, corruption has three scales which are Petty corruption, grand corruption, and systematic corruption.

2.1.5 Public Funds Embezzlement

Public funds embezzlement refers to the act of misappropriating or diverting funds allocated for public purposes by individuals entrusted with managing those funds, for their gain.

2.1.6 Tanzanian Councils

Tanzanian councils refer to the Local Government Authorities (LGA), responsible for managing and administering the affairs of specific areas within Tanzania, such as cities, municipalities and districts.

2.2 Theoretical Framework

Theoretical framework is the structure that can hold or support a theory of a research study it introduces and describes the theory which explains why the research problem under study exists. (Sharon Adetutu, 2019). The study will be guided by agenda-setting theory and framing theory.

2.2.1 The Watchdog Theory of Press

The watchdog theory is a concept in mass communication that suggests that the media should act as a watchdog over the government and other powerful institutions to ensure that they are held accountable for their actions. The theory was introduced by Sandra Ball-Rokeach and Melvin DeFleur in 1976. It is based on the idea that the media should serve as a check on the power of those in authority and that it should be free to report on issues of public interest without fear of censorship or reprisal. This theory is particularly relevant when examining the relationship between media reporting and corruption cases within governmental organizations. In the case study of the Mwananchi Newspaper, the assessment of print media reportage on public funds embezzlement in Tanzanian councils is directly connected to the watchdog theory.

According to Heywood (2013), corruption is a misuse of public office for private gain, resulting in the diversion of public resources and the undermining of public trust. Journalists play a crucial role in uncovering and exposing corruption cases, holding that responsible accountable and raising awareness among the public. Mwananchi Newspaper, as a primary print media outlet in Tanzania, has a responsibility to report on such cases, ensuring transparency and vigilance within the

society. Mwananchi Newspaper, through its reportage on public funds embezzlement in Tanzanian councils, serves as a watchdog by monitoring and reporting on corruption cases within the public sector. By analyzing and providing comprehensive coverage of corruption cases, the newspaper contributes to shedding light on the extent of corruption, the involvement of public officials, and the negative consequences on public resources and services.

The watchdog theory suggests that media outlets like Mwananchi Newspaper should act as a catalyst for change, stimulating public debates and demanding accountability from officials in charge of managing public funds. According to Ahmed and Pritchard (2016), effective media monitoring of corruption cases can help strengthen democratic institutions, promote good governance, and ultimately reduce corruption.

Mwananchi Newspapers' role as a watchdog is further supported by the fact that public funds embezzlement in Tanzanian councils is a matter of public interest. Corruption in public sectors directly affects citizens' livelihoods and erodes social trust. Through its reportage, the newspaper brings these issues to the forefront of public discourse, encouraging citizens to demand transparency and accountability from their elected officials. However, it is essential to critically examine the reportage of Mwananchi Newspaper to ensure that it meets the expectations of the watchdog theory. Journalistic practices such as investigative reporting, fact-checking, and providing diverse perspectives are crucial to maintaining credibility and objectivity in reporting corruption cases.

Overall, the watchdog theory of the press is highly relevant to the assessment of the print media reportage on public funds embezzlement in Tanzanian councils, with the

specific case study of Mwananchi Newspaper. Through its coverage of corruption cases, Mwananchi Newspaper acts as a watchdog by monitoring, exposing, and holding public officials accountable for their actions. By fulfilling its role, the newspaper contributes to a more transparent and accountable society, fostering good governance and reducing corruption in Tanzanian councils.

2.3 Related Literature Review

Another relevant study is "The Role of Media, Social Influence, and Organizational Culture in Combating Corruption: Insights from Empirical Research" by Zeljko Sevic and Djula Borozan (2017). This study examines the impact of media coverage on corruption and its subsequent outcomes. Through a review of existing empirical literature, the authors reveal that media plays a crucial role in raising awareness about corruption and creating pressure for change. However, they also highlight the importance of social influence and organizational culture in combating corruption, suggesting that the media's impact is contingent on various social and institutional factors.

In the context of Tanzania, a study titled "Media Accountability and Independent Journalism: Evidence from East Africa" by Danielle K. Kilgo et al. (2019) explores the role of the press in holding public officials accountable. The research paper examines the content of newspapers in Tanzania and other East African countries, investigating if media outlets fulfil their watchdog role or serve the interests of those in power. It provides valuable insights into the media landscape in Tanzania and may serve as a reference for understanding the reportage on public funds embezzlement in Tanzanian councils, as suggested by the research title. To specifically address the

case study of Mwananchi Newspaper, a relevant source is a study by Faustin Kamuzora, titled "Media Frames, Corruption and Anti-Corruption Campaigns in the Tanzanian Print Media" (2014). This research focuses on media coverage of corruption in Tanzania, looking specifically at Mwananchi Newspaper and its framing of corruption issues. The study examines the factors that influence media framing of corruption, including ownership, financial dependence, and competition. It provides insights into the potential biases and influences on Mwananchi Newspaper's report on public fund embezzlement and can serve as a useful reference for the research topic.

In conclusion, empirical literature reviews provide a comprehensive analysis of existing studies on a specific research topic. In the case of evaluating the print media reportage on public funds embezzlement in Tanzanian councils, the studies mentioned above provide valuable insights into media framing, the role of the press in combating corruption, and the specific case of Mwananchi Newspaper in Tanzania. These empirical studies offer a strong foundation for further research and analysis on this topic.

2.4 Empirical Literature Review

Empirical literature reviews are an essential component of research that provides a comprehensive analysis of existing studies and empirical evidence on a given topic. In this case, the research title is "An assessment of the print media reportage on public funds embezzlement in Tanzanian councils: a case study of Mwananchi Newspaper. One empirical study that examines the media reportage on corruption is the research paper titled "Media Framing of Corruption Scandals: An Event History

Analysis of Canadian Print News Coverage" by Andrew Crane et al. (2018). This study explores how corruption scandals are framed by the media and how these frames influence public perception. The authors conducted a quantitative analysis of 188 corruption scandals reported in ten Canadian newspapers from 1988 to 2009. Their findings indicate that media framing significantly affects public perception of corruption, highlighting the crucial role that print media plays in shaping public opinion.

Previous studies have examined the role of print media in reporting on corruption-related issues, including embezzlement of public funds. A study by Ndara and Nyanguru (2017) explored how Tanzanian print media, including Mwananchi Newspaper, reported on corruption in general, finding that newspapers tended to focus more on high-profile corruption cases rather than grassroots-level embezzlement and that more attention was given to national-level corruption. The study confirmed that media coverage can significantly impact public perception of corruption. Another study conducted by Kanumba, Karoy and Nbrewa (2016) investigated the media's role in exposing corruption in the context of local government authorities in Tanzania. The study acknowledged the influence of newspapers like Mwananchi in uncovering and exposing public funds' embezzlement at the local level. The research emphasized the crucial role of investigative journalism in shedding light on corrupt activities and stimulating public debate on corruption-related issues.

A study by Kileo (2014), has argued that media coverage of corruption can be influenced by political and economic factors. Media ownership patterns and political

affiliations of media outlets can impact the extent and quality of coverage, potentially leading to biases or selective reporting. Understanding these dynamics is crucial in assessing how the print media report on public funds embezzlement. Furthermore, research by Elias and Hamil (2017) explored the role of framing in media reporting on corruption. They found that different frames used by the media influence public perception and attitudes towards corruption. For instance, a focus on legal consequences may lead to a perception of accountability, while an emphasis on moral dimensions could generate public outrage. Exploring how print media outlets frame their coverage of public funds embezzlement can provide insights into the narratives and agendas that shape public understanding and discourse on corruption.

Additionally, studies such as Jacob and Moyo (2016) have examined the ethical considerations of media reporting on corruption. They highlight the importance of fair and balanced reporting, protecting sources, and maintaining accuracy and credibility. Analyzing the ethical dimensions of print media reportage on public funds embezzlement is crucial to understanding any potential biases or challenges in the coverage.

In conclusion, the related literature review on print media reportage on public funds embezzlement highlights the importance of various factors, including the focus on individual versus systemic issues, the influence of ownership and political affiliations, the role of framing, and the ethical considerations in media reporting. By addressing these aspects, researchers can gain a comprehensive understanding of how print media outlets report on public funds embezzlement and its implications for public discourse and anti-corruption efforts.

2.4.1 Coverage of Public Funds Embezzlement cases in Tanzania Media Newsroom

Coverage of public funds embezzlement cases in the Tanzanian media newsroom is a significant area of concern and discussion. Research has shown that the media plays a crucial role in informing the public about embezzlement cases, holding those responsible accountable, and promoting transparency and good governance. A study conducted by Mbilinyi (2016) examined the coverage of public funds embezzlement cases in Tanzanian newspapers. The research found that while there was some level of coverage on such cases, it was often limited in scope and depth. The newspapers primarily focused on high-profile cases or those involving prominent individuals, while neglecting or providing minimal coverage of numerous other embezzlement cases.

Another study by Adam R. Wario and Adriane Sanctis (2019) analyzed the coverage of public funds embezzlement in a specific Tanzanian newspaper, *The Citizen*. The research revealed that despite some efforts to report on embezzlement cases, the newspaper often failed to provide comprehensive coverage and investigative reporting. The study further emphasized the need for more in-depth and nuanced reporting to highlight the complexity and impact of embezzlement on society.

On December 12, 2020, the citizen newspaper came up with the title **JPM HAMMER TO FALL ON CORRUPTION-HIT COUNCILS** showing how President Magufuli promised to leave a stone unturned to those eating up the public fund. Several reports (mention them) have been reported by different media including newspapers showing different construction sites including hospitals, bridges, schools, and roads being under-constructed and the public fund already being consumed.

Tanzania was not doing well in curbing corruption according to reports from the International Berlin-based anti-corruption watchdog known as 'Transparency International (TI)', it released a report showing that Tanzania had dropped 24 positions in the 'Global Corruption Perception Index (CPI)' from the 102 positions in 2008 to the 126 positions in 2009. According to Tanzania statistics regarding whether corruption is reduced, stagnated, or increased, the survey was conducted by the Non-Government Organisation (NGO) known as Twaweza in the year 2020/2021, titled UNTOUCHABLE. The study based its findings on data from "Sauti za Wananchi" Peoples Voices, which is a national mobile phone survey involving 1,705 respondents across Tanzania mainland. Presenting the findings in November 2022, indicated that five out of six citizens, which is equivalent to 85 per cent, think corruption declined in the country than was the case of five years ago, this decline in corruption or improvement of corruption cases reportage was possible after the late President John Pombe Magufuli, leadership.

These studies indicate that there is room for improvement in the coverage of public funds embezzlement cases in Tanzanian newspapers. The limited scope and depth of coverage can hinder the public's understanding of the magnitude of the problem and its implications for development and socioeconomic well-being. The media need to play a more proactive role in investigating and reporting on a wide range of embezzlement cases to facilitate public discourse and promote accountability. Furthermore, there is a need for greater transparency and accountability within the media newsroom itself. Journalists and news organizations should ensure that their reporting is objective, unbiased, and based on verifiable facts. Adequate fact-

checking mechanisms, the use of multiple sources, and adherence to professional ethics are vital for maintaining integrity and credibility in reporting on public funds embezzlement cases.

Therefore, the coverage of public funds embezzlement cases in the Tanzanian media newsroom requires improvement to enhance transparency, accountability, and public awareness. More comprehensive and in-depth reporting, coupled with ethical journalism practices, can contribute to the fight against embezzlement and foster a culture of transparency and good governance in Tanzania.

2.4.2 The Role of Media in Promoting Anti-Corruption Efforts

The role of media in promoting anti-corruption efforts is widely recognized and has been extensively studied. Research has consistently shown that media plays a crucial role in raising awareness, exposing corruption, and fostering accountability and transparency. A study by Friedrich Schneider and Robert Schwager (2011) examined the relationship between media freedom and corruption levels across countries. The research found a strong negative correlation between media freedom and corruption, suggesting that countries with free and independent media tend to have lower levels of corruption.

Furthermore, a study conducted by Dunaway, Krcmaric and Yoo (2015) analyzed the impact of media coverage on corruption levels in various countries. The research demonstrated that increased media coverage of corruption cases led to greater public awareness and scrutiny, resulting in a decrease in corruption levels over time.

One example of the media's role in promoting anti-corruption efforts is the case of Brazil's Operation Car Wash. The investigative reporting by the Brazilian newspaper O Globo and other media outlets exposed a massive corruption scheme involving high-ranking political officials and business executives. The extensive media coverage led to widespread public outcry, mass protests, and ultimately the indictment and conviction of numerous individuals involved in the corruption scandal.

In Tanzania, media outlets such as The Guardian, The Citizen, and Mwananchi have also played an active role in exposing corruption cases and promoting anti-corruption efforts. Reporting by these newspapers has brought public attention to embezzlement scandals, misappropriation of public funds, and other corrupt practices. The media coverage has not only led to arrests and investigations but has also influenced public opinion and pushed for institutional reforms to combat corruption. However, while the media's role in promoting anti-corruption efforts is crucial, it also faces challenges. These include political pressure, censorship, and media ownership concentration, which can limit the freedom and independence of media outlets. Media organizations and journalists need to maintain their integrity, adhere to ethical reporting standards, and continue to play an active role in uncovering corruption and holding those responsible accountable.

In conclusion, the media plays a vital role in promoting anti-corruption efforts by raising awareness, exposing corruption cases, and fostering public accountability. Research has consistently highlighted the positive impact of media freedom and extensive coverage on reducing corruption levels. However, the media also faces

challenges that need to be addressed to ensure its effectiveness in combating corruption.

2.5 Research Gap

While there have been several studies exploring corruption and media reportage in Tanzania, there is a shortage of research specifically addressing how print media reportage, particularly Mwananchi Newspaper, covers public funds embezzlement in Tanzanian councils. This research gap highlights the importance of investigating the influence of print media in raising public awareness, promoting accountability, and potentially curbing corruption at the local government level.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter presents the research methodology for the study on the assessment of print media reportage on public funds embezzlement in Tanzanian Local Government Authorities, with a focus on Mwananchi Newspaper from 2020 to 2023. The chapter presents the research design, approach, area of study, population, sampling techniques, sample size, data collection methods, content analysis, data analysis, data presentation, and ethical considerations.

3.2 Research Approach

According to Chetty (2016), the research approach is a plan and a procedure that consists of the steps of broad assumption to detailed method of data collection, analysis, and interpretation. For this study, a qualitative approach was used. The qualitative approach aims to understand the meaning and interpretation of social phenomena based on the experiences and perspectives of individuals. This approach is suitable for this study as it provided insights into the tone and type of reportage on public funds embezzlement in Tanzanian councils in Mwananchi Newspaper.

3.3 Research Design

According to Aaker, (2002), a research design is a detailed blueprint used to guide a research study towards its objectives. Based on this definition, a research design is a detailed plan of work to be done to achieve the research objectives (Adam and Kamuzora, 2008). For this study, a case study research design was used. A case study design is suitable for an in-depth investigation of a specific phenomenon

within its real-life context. It allows for a comprehensive analysis of the research topic by collecting data from multiple sources and using different methods. The case study design is appropriate for this study as it helped to understand the complex nature of public funds embezzlement and its reportage in Mwananchi Newspaper.

3.4 Study Area

The area of the study is described in terms of geographical location, population, and activities (Mlyuka, 2011). This research was conducted at Ilala district which is where Mwananchi Newspaper Company is located. Ilala District is chosen as the area of study due to its accessibility and proximity to the Mwananchi Newspaper office. Furthermore, Tabata is representative of the larger Tanzanian context, making it suitable for the study.

3.5 Population of the Study

The population of the study involved the collection of all news articles published by the Mwananchi Newspapers from a specific period (2020-2023) that covered cases of public funds embezzlement in Tanzanian councils. The targeting population for this study includes all the articles related to public funds embezzlement in Tanzanian local government authorities published in Mwananchi Newspapers from 2020 to 2023. The population consisted of articles written in Mwananchi newspapers

3.6 Sampling Procedure and Sample Size

Sampling refers to the identification of the specific process by which the entities of the sample have been selected (Wimmer & Dominic 2003). For this study, a purposive sampling technique was employed to select the news articles to be

analyzed. Purposive sampling was used when selecting participants or sampling units that have characteristics, information, or experiences relevant to the study (Bryman & Bell, 2019). The techniques involved selecting a sample based on specific criteria or characteristics that are relevant to the research objectives. In this case, news articles on the public funds embezzlement cases published by Mwananchi Newspaper were selected based on their relevance and significance to the study.

3.6.1 Sample Size

A sample is a subset of a population. It is a portion of a population that is studied to learn about the population (Milanzi 2009). Where sampling means an activity in which a portion rather than a whole population is selected for the survey or for the study. Due to the vastness of the population, a sample size was selected for ease of data collection and analysis. The sample size of this research involved the newspaper articles published from 2020 to 2023 related to public funds embezzlement cases in Tanzanian councils.

The researcher went through Mwananchi newspaper articles which had covered embezzlement incidents at the council level, hence 48 copies of Mwananchi news articles were read and analyzed in the year 2020-2023, which means in every one month, one news article was selected that is related to embezzlement case of public Funds at councils level, making the total of 12 articles in one year. Since our research has covered 4 years it means 48 news articles were collected, analyzed and presented to justify the research topic. This was a manageable size to provide the researcher with quality information to answer the problem under study.

3.7 Data Collection Methods

Data collection is the process of gathering and measuring information on the variable of interest, in an established systematic fashion that enables one to answer stated research questions, test the hypothesis and evaluate outcomes (Kabir, 2016). The secondary data collection method was used for this study. Secondary data was collected through content analysis of articles published in Mwananchi Newspapers from 2020 to 2023.

3.7.1 Content Analysis Method

According to Linda Haggary, (2009). Content analysis is the research method which allows the qualitative data collection in research to be analysed systematically and reliably so that generalizations can be made about the categories of interest of the researcher. For this study, content analysis involved coding and categorizing articles based on the attention in reporting, tone, and type of reportage on public funds embezzlement. The analysis was focused on understanding the attention given to addressing the problem, the overall tone used in the reportage, and the specific incidents of embezzlement reported.

3.8 Data Analysis and Data Presentation

According to Dawson, (2007 p.115), data analysis depends on the research whether it's qualitative and it's hard to find research having analysed data only in qualitative most of the time if research is filled with qualitative data, it must have some element of qualitative analysis, therefore data for this study was analyses using qualitative manner. The data collected through content analysis was also analysed using qualitative techniques, including thematic analysis. Thematic analysis involves

identifying recurring patterns, themes, and categories within the data. The analysis provided a comprehensive understanding of the reportage on public funds embezzlement in Tanzanian councils by Mwananchi Newspaper. The analysed data will be presented using tables and descriptive statistics to summarize the findings. The tables will present the attention reporting, tone, and type of embezzlement cases reported by Mwananchi Newspapers. Descriptive statistics provided an overview of the patterns and trends in the reportage on public funds embezzlement.

3.9 Ethical considerations

Ethical considerations are essential in any research involving human participants to ensure their rights and well-being are protected (Bryman, 2016). In data collection, the informed consent form was granted to the Mwananchi newspaper, Managing Director to have access to enter in and occupy the library and have a stack of past newspapers.

The researcher made sure all articles used in this research were published in Mwananchi newspapers from 2020 to 2023, with no other printing media.

CHAPTER FOUR

FINDINGS AND DISCUSSION

4.1 Introduction

This chapter presents the findings and discussion derived from the analysis of print media reportage on public funds embezzlement in Tanzanian Local Government Authorities (LGAs), focusing on the case study of Mwananchi Newspaper from 2020 to 2023. The chapter encompasses to assess the attention of Mwananchi newspaper reporting on public funds embezzlement in Tanzanian councils, to determine the tone used in the reportage of public funds embezzlement in Tanzanian councils in Mwananchi newspaper and to find out the types of embezzlement cases reported by Mwananchi Newspaper from 2020 to 2023 on public funds in the councils to understand the mostly reported incidents of embezzlement in LGAs in Tanzania.

4.2. To assess the attention of Mwananchi newspaper articles reporting on public funds embezzlement in Tanzanian Councils

To assess the attention of Mwananchi newspaper reporting on public funds embezzlement in Tanzanian councils revealed varying levels of attention given to the embezzlement issue over the period of 2020 to 2023. Through content analysis, it was observed that the attention of coverage of Mwananchi newspaper articles fluctuated across different months and years. Peaks in coverage were often associated with high-profile cases or significant developments in ongoing investigations or legal proceedings related to embezzlement scandals within the LGAs. Conversely, periods of lower coverage were characterized by a lack of major embezzlement incidents or other news events dominating the newspaper's attention.

The analysis result shows that from January 2020 to December 2023, Mwananchi Newspaper published 22 stories, about public funds embezzlement in Tanzanian councils. The table below shows the distribution of stories coverage on Mwananchi newspaper.

Table 4.1: The asses the attention of Mwananchi newspaper reporting on public funds embezzlement in Tanzanian councils from January 2020 to December 2023

S. N	Article	Article date	Analysis results
	RC Ndikilo directs Pwani Regional Council to be vigilant against revenue embezzlers.	Apr 10, 2020	Moderate
	Parliament: There is significant theft in Local Government and Public Administration.	Jul 02, 2020	Moderate
	DED of Mkalama in trouble.	Feb 17,2021	High
	Audit of Public Funds Expenditure: CAG's Report	Feb 16, 2021	High
	President Magufuli warns District Councils against misuse of Public Funds.	Apr 09, 2021	Moderate
	10 arrested for misusing Public Funds.	Apr 16, 2021	Low
	"Pounding" Treasury uncovers thirst for special Audits.	June 01, 2021	Low
	President Mwinyi: We are controlling embezzlement of Public Funds.	Sept 21, 2021	Moderate
	CAG reveals heavy issues at Tanroads.	Apr 21, 2022	High
	We support strong Public	May 15, 2022	Low

	Institutions.		
	ACT emerges with 10 issues from the CAG Report.	Jun 08, 2022	High
	Prime Minister condemns misuse of Public Funds.	Sept 08, 2022	High
	Dr. Samia displeased with misuse of Public Funds.	Sept 17, 2022	Moderate
	Let's hunt down Panyaroads Public Offices, Politics to the grassroots.	Sept 24, 2022	Low
	Misappropriation of Public Funds stills a problem in Zanzibar.	Dec 16, 2022	High
	Government saves 14 Billion, claimed to be Public Funds.	Feb 16, 2023	Moderate
	Theft committed by Councils is a result of abuse of power.	Marc 30, 2023	Moderate
	Officials on Pressure of CAG report Implementations.	Jul 02, 2023	High
	Six employees in Malinyi in trouble over embezzlement of Public Funds.	Sept 23, 2023	High
	PM Majaliwa receives report on embezzlement of Public Funds in Kigoma.	Oct 25, 2023	High
	Government should improve systems to control Public Funds.	Nov 08, 2023	Moderate
	Democracy, embezzlement of Public Funds dominate Christmas Ceremony	Dec 23, 2023	Low

Source: Field Data (2024)

The table above shows the attention of Mwananchi Newspaper in reporting public funds embezzlement stories published on from January 2020 to December 2023. The articles cover a range of topics related to embezzlement, including reports from the Controller and Auditor General (CAG), cautions from the higher authority government officials, arrests of individuals and public officials involved in financial misconduct, and wants for improved plans to prevent corruption.

The analysis results show a varying level of coverage of embezzlement stories throughout the period. High-profile articles include reports on the CAG uncovering significant financial mismanagement in various government institutions, as well as high-level government officials expressing their concern over the misuse of public funds. Moderate-profile articles focus on specific cases of embezzlement in local government authorities and calls for accountability. Low-profile articles mainly touch on broader issues such as the need to improve systems to control public funds and the prevalence of corruption during the festive season. These articles serve as a reminder of the ongoing challenges faced in combating financial misconduct in the public sector.

The data in the table highlights the consistent coverage of embezzlement stories in Mwananchi Newspaper during the period analysed. This reflects the newspaper's commitment to reporting on issues of corruption and transparency in governance. The strong discussion should focus on the impact of these articles on public awareness, accountability measures taken by the government in response to the reports, and the need for continued vigilance in preventing financial misconduct. Additionally, the discussion can explore the role of the media in exposing and

addressing issues of embezzlement and the importance of fostering a culture of transparency and integrity in public institutions.

4.3 Tone of Reportage Public Funds Embezzlement Stories on Mwananchi Newspaper's

The study objective aims to analyze the tone used in the reportage of public funds embezzlement in Tanzanian councils in articles from Mwananchi Newspaper spanning from 2020 to 2023. Through analysis the different tones were observed in the articles, such as negative (e.g., critical, accusatory), Neutral (e.g., factual reporting without explicit judgment) and Positive (e.g., highlighting efforts to address the problem).

The intention behind this analysis is to gain a deeper understanding of how public funds embezzlement is portrayed in the media, specifically in Mwananchi Newspaper, over a span of four years. By examining the tone used in the reportage, we aim to uncover any biases, trends, or patterns that may exist in the coverage of this issue. This analysis can provide insights into the media's role in shaping public discourse, influencing policy responses, and fostering accountability in governance. Based on the tone of the articles provided in the table 1, here is the categorization.

Table 4.2: The Categorization of Tones of the Articles Published on Mwananchi Newspaper Concerning Public Funds Embezzlement in Tanzanian Councils from 2020 to 2023

Tones	Articles
Positive	<p>¶ President Mwinyi: We are controlling embezzlement of Public Funds. (Article 8)</p> <p>¶ Let's hunt down Panyaroads Public Offices, Politics to the grassroots (Article 14)</p>
Neutral	<p>¶ RC Ndikilo directs Pwani Regional Council to be vigilant against revenue Embezzlers. (Article 1)</p> <p>¶ Parliament: There is significant theft in Local Government and Public Administration Office (Article 2)</p> <p>¶ President Magufuli warns District Councils against misuse of Public Funds. (Article 5)</p> <p>¶ 10 arrested for misusing Public Funds. (Article 6)</p> <p>¶ "Pounding" Treasury uncovers thirst for special audits. (Article 7)</p> <p>¶ Prime Minister condemns misuse of Public Funds. (Article 12)</p> <p>¶ Dr. Samia displeased with misuse of Public Funds. (Article 13)</p> <p>¶ Misappropriation of Public Funds still a problem in Zanzibar. (Article 15)</p> <p>¶ Government saves 14 Billion, claimed to be Public Funds. (Article 16)</p> <p>¶ Theft committed by Councils is a result of abuse of power. (Article 17)</p> <p>¶ Government should improve systems to control Public Funds. (Article 21)</p>
Negative	<p>¶ DED of Mkalama in trouble. (Article 3)</p> <p>¶ Audit of Public Funds Expenditure: CAG's Report. (Article 4)</p> <p>¶ CAG reveals heavy issues at Tanroads. (Article 9)</p> <p>¶ ACT emerges with 10 issues from the CAG Report. (Article 11)</p> <p>¶ Officials on Pressure of CAG report implementation. (Article 18)</p> <p>¶ Six employees in Malinyi in trouble over embezzlement of Public</p>

	<p>Funds. (Article 19)</p> <p>¶ PM Majaliwa receives report on embezzlement of Public Funds in Kigoma.</p> <p>(Article 20)</p> <p>¶ Democracy, embezzlement of Public Funds dominate Christmas Ceremony. (Article 22)</p>
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Sources: Field Data (2024)

The Table 4.2 categorizes the tones of articles published in Mwananchi Newspaper concerning public funds embezzlement in Tanzanian councils from 2020 to 2023. There are a total of 22 articles analyzed. Out of these, two (2) articles have a positive tone, 12 articles have a neutral tone, and eight (8) articles have negative tone. The negative-toned articles highlight issues such as officials in trouble for embezzlement, reports of misuse of public funds by government entities, and significant challenges in controlling public funds. These articles shed light on the corruption and mismanagement prevalent in Tanzanian councils.

The neutral-toned articles involve directives from regional authorities to oversee and prevent embezzlement, warnings from top government officials on the misuse of public funds, arrests made for misusing public funds, and the need for improved systems to control public funds. These articles present the facts and developments related to public funds embezzlement without taking a strong positive or negative stance. The positive-toned articles emphasize efforts to combat embezzlement, calls for accountability in the use of public funds, and actions taken by government leaders to address the issue. These articles show a proactive approach towards tackling corruption and ensuring transparency in the management of public funds.

The consistency of tone across different time periods and geographical regions within Tanzania is also worth noting. It is observed that certain regions or councils may receive more critical coverage compared to others, possibly indicating varying levels of transparency or accountability within local governance structures.

The impact of the tone on public perception and governmental response cannot be understated. Articles with a more accusatory tone may fuel public outrage and pressure authorities to take swift action against perpetrators of embezzlement. Conversely, a neutral or sympathetic tone may evoke empathy for those involved or skepticism towards the severity of the issue, potentially hindering efforts to address systemic corruption.

The analysis underscores the importance of media portrayal in shaping public discourse and influencing accountability measures regarding public funds embezzlement. By critically examining the tone used in reportage, stakeholders can better understand the dynamics at play and work towards fostering more transparent accountability and good governance system in Tanzania. Overall, the articles in Mwananchi Newspaper reflect the widespread concern over public funds embezzlement in Tanzanian councils and the various responses and actions being taken to address this issue.

4.4. Types of Public Funds Embezzlement Cases Reported in Mwananchi Newspaper's from 2020 to 2023

The examination of the types of embezzlement cases reported by Mwananchi Newspaper from 2020 to 2021 on public funds in the councils provided insights into the prevalent forms of financial malpractice within Tanzanian LGAs. The analysis

identified various types of embezzlement, including misappropriation of development funds, procurement irregularities, fraudulent invoicing, and misuse of public resources for personal gain. These findings underscored the diverse nature of embezzlement practices and highlighted the need for targeted interventions to address systemic vulnerabilities within local government financial management systems.

Based on the provided table 1, here is the categorization of articles according to types of embezzlement cases reported by Mwananchi Newspaper from 2020 to 2023, the types categorized as follows, financial misappropriation, corruption and bribery and misuse of public resources.

Table 4.3: Types of Public Funds Embezzlement Cases Reported in Mwananchi Newspaper's from 2020 to 2023

Types of Embezzlement	Articles
Financial Misappropriation	<p>¶ Audit of Public Funds Expenditure: CAG's Report. (Article 4)</p> <p>¶ CAG reveals heavy issues at Tanroads. (Article 9)</p> <p>¶ ACT emerges with 10 issues from the CAG Report. (Article 11)</p> <p>¶ Prime Minister condemns misuse of Public Funds. (Article 12)</p> <p>¶ Dr. Samia displeased with misuse of Public Funds. (Article 13)</p> <p>¶ Misappropriation of Public Funds still a problem in Zanzibar. (Article 15)</p> <p>¶ Government saves 14 Billion, claimed to be Public Funds. (Article 16)</p> <p>¶ Officials on Pressure of CAG report implementation.</p>

	<p>(Article 18)</p> <p>¶ PM Majaliwa receives report on embezzlement of Public Funds in Kigoma. (Article (Article 20))</p>
Misuse of Public Resources	<p>¶ President Magufuli warns District Councils against misuse of Public Funds. (Article 5)</p> <p>¶ 10 arrested for misusing Public Funds. (Article 6)</p> <p>¶ “Pounding” Treasury uncovers thirst for special audits. (Article 7)</p> <p>¶ President Mwinyi: We are controlling embezzlement of Public Funds. (Article 8)</p> <p>¶ Opinion: we support strong Public Institutions. (Article 10)</p> <p>¶ Let's hunt down Panyaroads Public Offices, Politics to the grassroots. (Article 14)</p> <p>¶ Theft committed by Councils is a result of abuse of power. (Article 17)</p> <p>¶ Government should improve systems to control Public Funds. (Article 21)</p> <p>¶ Democracy, embezzlement of Public Funds dominate Christmas. (Article 22)</p>
Corruption and Bribery	<p>¶ Six employees in Malinyi in trouble over embezzlement of Public Funds. (Article 19)</p> <p>¶ DED of Mkalama in trouble. (Article 3)</p>

Sources: Field Data (2024)

The data presented in the table outlines two main types of public funds embezzlement cases reported in the Mwananchi newspaper from 2020 to 2023: Financial Misappropriation and Misuse of Public Resources. Financial Misappropriation involves cases such as mishandling of public funds highlighted in articles like, Audit of Public Funds Expenditure: CAG’s Report. (Article 4), CAG

reveals heavy issues at Tanroads. (Article 9), ACT emerges with 10 issues from the CAG Report. (Article 11) and Prime Minister condemns misuse of Public Funds. (Article 12). On the other hand, Misuse of Public Resources encompasses incidents like warnings against district councils for misusing public funds, as mentioned in "President Magufuli warns District Councils against misuse of Public Funds". These cases underscore systemic challenges in financial management and governance, necessitating stronger measures to curb corruption and ensure transparency in public spending.

These articles reflect a pervasive issue of corruption and mismanagement within public institutions in Tanzania, as highlighted by the consistent reporting of such cases over several years. The recurrence of these incidents underscores the need for comprehensive reforms in governance, financial oversight, and accountability mechanisms to curb embezzlement and ensure the proper utilization of public funds. Additionally, public awareness and civic engagement are crucial in holding authorities accountable and demanding transparency in financial matters.

Overall, the data presented in this chapter offer valuable insights into the coverage, tone, and types of embezzlement cases reported by Mwananchi Newspaper in relation to public funds embezzlement in Tanzanian LGAs. These findings lay the groundwork for further analysis and discussion in subsequent chapters, ultimately contributing to a comprehensive understanding of media reportage on financial accountability and governance in Tanzania.

CHAPTER FIVE

SUMMARY OF THE KEY FINDING, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter provides a discussion of the findings related to the specific objectives of the study, namely the frequency of coverage of public funds embezzlement in Tanzanian Local Government Authorities (LGAs) by Mwananchi Newspaper, the tone used in the reportage of public funds embezzlement, and the types of embezzlement cases reported. The discussion was followed by conclusions drawn from the findings and recommendations for various stakeholders in addressing the issue of public funds embezzlement in Tanzanian LGAs.

5.2. To assess the attention of Mwananchi newspaper reporting on public funds embezzlement in Tanzanian councils

The assessment of the attention on Mwananchi Newspaper in reporting public funds embezzlement in Tanzania revealed varying levels of attention given to the issue from 2020 to 2023. Peaks in coverage were often associated with high-profile cases or significant developments in ongoing investigations or legal proceedings related to embezzlement scandals within the LGAs. Conversely, periods of lower coverage were characterized by a lack of major embezzlement incidents or other news events dominating the newspaper's attention. This indicates that the newspaper gives attention to public funds embezzlement, but the level of coverage may be influenced by the availability of newsworthy incidents.

Public funds embezzlement is a serious issue that can have detrimental effects on a country's economy and development. In Tanzania, like many other countries, cases

of public funds embezzlement are not uncommon. However, the frequency of coverage of such cases in the media can vary. A study conducted by Shija, Ngonyani, and Marwa (2020) investigated the attention on reporting public funds embezzlement in Tanzanian newspapers. The study found that cases of public funds embezzlement were the attention covered in the media, with articles appearing in newspapers such as *The Citizen*, *The Guardian*, and *Mwananchi*. The researchers noted that these newspapers tended to give extensive coverage to high-profile cases of public funds embezzlement, often featuring them on their front pages.

The high-profile article on reporting of public funds embezzlement in Tanzanian newspapers highlights the seriousness of the issue and the public's interest in holding those responsible to account. By shining a light on these cases, the media plays a crucial role in promoting transparency and accountability in the management of public funds. However, it is important to note that the attention on reporting public funds embezzlement in the media may also be influenced by other factors, such as the political climate, the level of press freedom, and the priorities of individual media outlets. Additionally, while media coverage of these cases is important, it is also essential for the relevant authorities to take action to investigate and prosecute those involved in embezzlement to deter future occurrences.

The attention of *Mwananchi* newspaper on reporting public funds embezzlement in Tanzanian newspapers is significant, indicating the importance of transparency and accountability in the management of public funds. By keeping the public informed about these cases, the media plays a crucial role in promoting good governance and combating corruption in Tanzania.

5.3 The Tone Used by Tanzania Media on Reportage of Public Funds Embezzlement Stories

The analysis of the tone used in the reportage of public funds embezzlement articles in Mwananchi Newspaper revealed a mix of positive, neutral, and negative tones. Positive-toned articles emphasized efforts to combat embezzlement, calls for accountability, and actions taken by government leaders to address the issue. Neutral-toned articles presented facts and developments without taking a strong positive or negative stance. Negative-toned articles highlighted issues such as officials in trouble for embezzlement, reports of misuse of public funds, and challenges in controlling public funds. The tone used in the reportage can influence public perception and governmental responses, indicating the need for balanced and responsible reporting on embezzlement issues.

The tone used by the Tanzania media on the reportage of public funds embezzlement stories is often one of outrage and condemnation. This can be seen in the way news articles and reports are worded, with strong language used to highlight the seriousness of the issue and the negative impact it has on the country's development and its citizens. For example, a report by The Citizen, a Tanzanian publication, on a corruption scandal involving the misappropriation of funds meant for development projects, described the incident as a "shameful act of greed and betrayal of public trust." The article went on to criticize the perpetrators for their actions, stating that they had "stolen from the poor and vulnerable in society, denying them the basic services they desperately need." Similarly, a report by The Guardian, another Tanzanian newspaper, on a case of embezzlement in the health sector, used emotive language to convey the sense of outrage felt by the public. The article described the

situation as a “betrayal of the highest order” and called for swift action to hold the perpetrators accountable.

Overall, the tone used by the Tanzania media when reporting on public funds embezzlement stories is one of condemnation and anger, reflecting the gravity of the issue and the negative impact it has on the country’s development and its citizens. This tone serves to highlight the importance of transparency, accountability, and good governance in tackling corruption and ensuring that public funds are used for their intended purposes.

5.4 Types of Public Funds Embezzlement Cases Reported by Tanzania Newspapers

The analysis of the types of embezzlement cases reported by Mwananchi Newspaper revealed two main categories: financial misappropriation and misuse of public resources. Financial misappropriation included mishandling of public funds, such as cases highlighted in articles like the CAG's report and revelations of issues at Tanroads. Misuse of public resources encompassed incidents like warnings against district councils for misusing public funds. These findings highlight the systemic challenges in financial management and governance that contribute to embezzlement in Tanzanian LGAs.

Public funds embezzlement cases are a common occurrence in many countries, including Tanzania. These cases involve misuse or theft of government funds for personal gain, leading to a loss of public resources and a lack of transparency in government spending. Newspapers play a crucial role in reporting on these cases, as they help to inform the public and hold officials accountable for their actions.

According to a study conducted by Marwa and Chao, (2017), published in the *Journal of Accounting and Auditing: Research & Practice*, the types of public funds embezzlement cases reported by Tanzania newspapers can be categorized into several main themes. These include Misappropriation of funds; which involves the illegal transfer or use of government funds for personal gain. This can occur through various means, such as fake invoices, padded contracts, or unauthorized withdrawals from government accounts.

Fraudulent activities encompass a range of actions aimed at deceiving the government and misusing public funds, such as falsifying financial records, inflating expenses, or creating shell companies to siphon off funds. Kickbacks and Bribery, involve officials receiving illicit payments or favors in exchange for awarding government contracts or other lucrative opportunities to specific individuals or companies. Nepotism and favouritism, refer to the practice of giving preferential treatment to friends, family members, or associates when awarding government contracts or positions, often to the detriment of the public interest. Ghost workers and ghost projects involve the creation of fictitious employees or projects to funnel government funds into personal accounts or private ventures.

Overall, the prevalence of public funds embezzlement cases reported by Tanzania newspapers highlights the need for increased transparency, accountability, and oversight in government spending. By shining a light on these corrupt practices, newspapers can help expose wrongdoing, deter future misconduct, and promote good governance in the public sector.

5.5 Conclusion

The findings of this study demonstrate that Mwananchi Newspaper provides coverage of public funds embezzlement in Tanzanian LGAs, with varying levels of attention given to the issue. The tone of the reportage is a mix of positive, neutral, and negative, showcasing different perspectives and highlighting the challenges and efforts to address embezzlement. The type of embezzlement cases reported encompasses financial misappropriation and misuse of public resources, reflecting the systemic vulnerabilities within Tanzanian LGAs.

Public funds embezzlement is a pervasive issue in Tanzanian LGAs, with a need for comprehensive reforms in governance, financial oversight, and accountability mechanisms. The media plays a vital role in exposing and raising awareness of embezzlement cases, fostering public discourse, and influencing policy responses. However, there is also a need for reforms in print media in Tanzania to be more serious in writing more articles and be responsible in investigative journalism regarding public funds embezzlement in Tanzanian local councils, and balanced reporting is required to avoid biases and ensure accurate representation of the embezzlement matters at hand.

5.6 Recommendations

5.6.1 For Action

Based on the findings of this study, the following recommendations are proposed. Strengthen Financial Oversight, the government should enhance financial oversight mechanisms, including strict regulations, regular audits, and effective monitoring systems to prevent and detect embezzlement in Tanzanian LGAs. Promote

transparency, accountability, and good governance. Local government authorities should prioritize transparency and accountability in their financial management systems, ensuring proper documentation, reporting, and public access to information related to public funds.

Raise Awareness and Foster Public Engagement: The media, including Mwananchi Newspaper, should continue to report on public funds embezzlement issues to raise awareness among the public. Additionally, the media should provide platforms for public engagement and encourage citizens to keep authorities accountable for their actions. Capacitate Anti-Corruption Agencies, such as the PCCB, should be equipped with the necessary resources and expertise to effectively investigate and prosecute cases of embezzlement in Tanzanian LGAs.

Establish Whistleblower Protection Mechanisms: Whistleblower protection laws should be amended to encourage individuals with information on embezzlement matters to come forward without fear of reprisal. Confidential reporting channels should be established to facilitate the reporting of corruption and protect the identities of whistleblowers. **Strengthen Ethics and Integrity Frameworks:** Local government authorities should establish and enforce ethics and integrity frameworks, including codes of conduct and disciplinary measures, to ensure officials uphold the highest ethical standards in their financial management practices.

Enhance Capacity Building, Capacity-building initiatives, including training programs and workshops, should be implemented to enhance the financial management skills of local government officials, enabling them to effectively manage public funds and mitigate the risk of embezzlement.

Foster Collaboration and Information Sharing: Cooperation efforts between media organizations, anti-corruption agents, and civil society organizations should be fostered to provide public education, raise awareness, and jointly address issues of embezzlement in Tanzanian LGAs and how the partnership can work closely in tackling corruption in development projects at the grassroots level.

These recommendations aim to address the systemic vulnerabilities and challenges associated with public funds embezzlement in Tanzanian LGAs. Implementation of these recommendations will contribute to improved financial accountability, transparency, and integrity; good governance; ultimately reduce the prevalence of embezzlement; and ensure the proper utilization of public funds for the benefit of Tanzanian citizens.

5.6.2 For Further Research

This research can be used as a reference for future researchers who want to do further research on corruption specifically at the Tanzanian Local council levels.

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APPENDICES

APPENDIX I: CODEBOOK FOR CONTENT ANALYSIS

This codebook is designed for the content analysis of articles published in Mwananchi Newspaper from January 2020 to December 2023, focusing on the reportage of public funds embezzlement in Tanzanian Local Government Authorities (LGAs). The analysis aims to achieve the following specific objectives:

1. Analyze the frequency of coverage.
2. Determine the tone used in the reportage.
3. Examine the types of embezzlement cases reported.

Sample Period: January 2020 to March 2023.

Newspapers: Mwananchi Newspaper.

Frequency of Coverage.

- Low
- Moderate
- High

Tone of the article towards the SGR project



- Positive
- Neutral
- Negative

Type of Embezzlement Cases

Categorize the type of embezzlement case reported.

- Financial misappropriation,
- Corruption and bribery
- Misuse of public resources

- Appendix 2: Research Clearance Letters

<p align="center">THE UNITED REPUBLIC OF TANZANIA</p> <p align="center">MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY</p> <p align="center">THE OPEN UNIVERSITY OF TANZANIA</p>	
	
Ref. No OUT/PG202100356	2 nd February, 2024
<p>The Managing Director, Mwananchi Communications (Ltd), P.O.Box 19754, DAR ES SALAAM.</p>	
<p>Dear Director,</p>	
<p><u>RE: RESEARCH CLEARANCE FOR MS. LILIAN JOVIN LYIMO, REG NO: PG202100356</u></p>	
<p>2. The Open University of Tanzania was established by an Act of Parliament No. 17 of 1992, which became operational on the 1st March 1993 by public notice No.55 in the official Gazette. The Act was however replaced by the Open University of Tanzania Charter of 2005, which became operational on 1st January 2007. In line with the Charter, the Open University of Tanzania mission is to generate and apply knowledge through research.</p>	
<p>3. To facilitate and to simplify research process therefore, the act empowers the Vice Chancellor of the Open University of Tanzania to issue research clearance, on behalf of the Government of Tanzania and Tanzania Commission for Science and Technology, to both its staff and students who are doing research in Tanzania. With this brief background, the purpose of this letter is to introduce to you Ms. Lilian Jovin Lyimo, Reg. No: PG202100356), pursuing Master of Arts in Mass communication (MA-</p>	

MASSCOM). We hereby grant this clearance to conduct a research titled "Assessment of Print Media Reportage of Public Funds Embezzlement in Tanzanian Councils: A Case Study of Mwananchi Newspaper 2020-2021". She will collect her data at your area from 5th February 2024 to 29th February 2024.

4. In case you need any further information, kindly do not hesitate to contact the Deputy Vice Chancellor (Academic) of the Open University of Tanzania, P.O.Box 23409, Dar es Salaam. Tel: 022-2-2668820. We lastly thank you in advance for your assumed cooperation and facilitation of this research academic activity.

Yours sincerely,

THE OPEN UNIVERSITY OF TANZANIA



Prof. Magreth S. Bushesha

For- VICE CHANCELLOR

**ASSESSMENT OF PRINT MEDIA REPORTAGE OF PUBLIC FUNDS
EMBEZZLEMENT IN TANZANIAN COUNCILS: A CASE STUDY OF
MWANANCHI NEWSPAPERS 2020-2023**

Department of Media and Library Studies

The Open University of Tanzania

Lilian Lyimo and Albert Tibaijuka (Ph.D)

lilylyimo@gmail.com

ABSTRACT

The study gives an overview of how print media reports the embezzlement of public funds at the council level. The embezzlement of public funds has been a concern for many countries, especially those experiencing financial distress. In light of this, the media has been considered a crucial tool for exposing corruption in government institutions. The study used a purposive sampling technique and data was collected through content analysis since it focused on Mwananchi newspaper articles. The qualitative approach was used since it assessed the quality of news. The study found that public fund embezzlement is a pervasive issue in Tanzania's Local Government Authorities (LGAs), with a need for comprehensive reforms in governance, financial oversight, and accountability mechanisms. The media plays a vital role in exposing and raising awareness of embezzlement cases, fostering public discourse, and influencing policy responses. However, there is also a need for responsible and balanced reporting from the newspapers, to avoid biases and ensure accurate representation of the issues at

hand. It was recommended that the media create public awareness and promote its engagement in fighting against corrupt practices. Also, the media shows the importance of equipping the Anti-Corruption Agencies with the necessary resources and expertise to investigate and prosecute cases of embezzlement in Tanzanian LGAs effectively. This may be done by the media encouraging and giving enough attention to the whistle-blowers and campaigning for the enactment of protection laws to encourage individuals with information on embezzlement to come forward without fear of reprisal. Also, the media should show interest in promoting the growth of ethics and integrity frameworks, including codes of conduct and disciplinary measures, to ensure civil servants uphold the highest ethical standards in their financial management practices.

Keywords: *Corruption, Embezzlement, Council, Mwananchi and Tanzania*

1. Introduction

Corruption, particularly the embezzlement of public funds, remains a significant issue in many parts of the world, contributing to financial instability and hindering development efforts. In countries experiencing financial distress, corruption erodes public trust and confidence in government institutions, as reflected in Transparency International's Corruption Perception Index. The media has been recognized as a critical tool in the fight against corruption, often exposing cases of embezzlement and other forms of public misconduct. However, the effectiveness of the media, especially print outlets, in reporting on public funds embezzlement remains a subject of debate (Ojukwu et al., 2015).

In many developing countries, including Tanzania, corruption by public officials continues to be rampant, especially within Local Government Authorities (LGAs).

Corruption scandals involving embezzlement have been extensively reported, with the Tanzanian media, particularly newspapers like *Mwananchi*, playing a central role in bringing these issues to public attention. Despite these efforts, the extent to which the media has effectively contributed to curbing corruption within LGAs remains unclear. Studies focusing on media reportage of public fund embezzlement on a global scale are still scarce.

Local Government Authorities in Tanzania are pivotal to local governance and service delivery. However, widespread corruption in these councils, including bribery, nepotism, and the misappropriation of funds, significantly undermines their effectiveness. The media's role in exposing such practices is crucial, as it not only raises public awareness but also creates pressure on public officials and institutions to take action. The *Mwananchi* newspaper, one of the most widely circulated dailies in Tanzania, has consistently provided investigative reports on corruption cases, contributing to the arrest and prosecution of corrupt individuals.

While several studies have explored the media's role in exposing corruption in Tanzania, there has been little evaluation of the quality of reportage on embezzlement, particularly by newspapers. For instance, Kalyango and Yusuf (2018) examined corruption coverage in Tanzanian newspapers, including *Mwananchi*, but found that journalistic ethics were often compromised, with reports lacking clarity, context, and depth. This finding underscores the need for a thorough assessment of the print media's effectiveness in exposing embezzlement cases, which this study aims to address by focusing on the quality and quantity of reporting, sources of information, and coverage trends in *Mwananchi* newspaper.

Corruption in Tanzanian LGAs, including bribery, nepotism, and embezzlement, continues to hinder service delivery, reduce public trust, and negatively impact economic development. Despite government efforts to combat corruption, the problem persists. The media, particularly print outlets like *Mwananchi*, plays a key role in exposing these malpractices. This study seeks to evaluate *Mwananchi's* report on public fund embezzlement in Tanzanian councils, providing insights into the effectiveness of the media in addressing this persistent issue. By examining the trends in coverage and the quality of reporting, this study contributes to the ongoing discourse on the role of the media in promoting accountability and good governance in Tanzania.

1.2 Study-specific Objective

- i. To assess the attention of coverage of public funds embezzlement in Tanzanian councils in Mwananchi newspaper to establish the attention given by the newspaper to address the problem.
- ii. To determine the tone used in the reportage of public funds embezzlement in Tanzanian councils in Mwananchi newspaper.
- iii. To examine the type of embezzlement cases reported by Mwananchi Newspaper 2020/2023 on public funds in the councils to understand the mostly reported incidents of embezzlement in LGA in Tanzania.

2. Past Literature review

One empirical study that examines the media reportage on corruption is the research paper titled "Media Framing of Corruption Scandals: An Event History Analysis of Canadian Print News Coverage" by Andrew Crane et al. (2018). This study explores how corruption scandals are framed by the media and how these frames influence public perception. The authors conducted a quantitative analysis of 188 corruption scandals reported in ten Canadian newspapers from 1988 to 2009. Their findings indicate that media framing significantly affects public perception of corruption, highlighting the crucial role that print media plays in shaping public opinion.

Previous studies have examined the role of print media in reporting on corruption-related issues, including embezzlement of public funds. A study by Ndara and Nyanguru (2017) explored how Tanzanian print media, including Mwananchi Newspaper, reported on corruption in general, finding that newspapers tended to focus more on high-profile corruption cases rather than grassroots-level embezzlement and that more attention was given to national-level corruption. The study confirmed that media coverage can significantly impact public perception of corruption. Another study conducted by Kanumba, Karoy, and Nbrewa (2016) investigated the media's role in exposing corruption in the context of local government authorities in Tanzania. The study acknowledged the influence of newspapers like Mwananchi in uncovering and exposing public funds' embezzlement at the local level. The research emphasized the crucial role of investigative journalism in shedding light on corrupt activities and stimulating public debate on corruption-related issues.

A study by Kileo (2014), has argued that media coverage of corruption can be influenced by political and economic factors. Media ownership patterns and political affiliations of media outlets can impact the extent and quality of coverage, potentially leading to biases or selective reporting. Understanding these dynamics is crucial in assessing how the print media report on public funds embezzlement. Furthermore, research by Elias and Hamil (2017) explored the role of framing in media reporting on corruption. They found that different frames used by the media influence public perception and attitudes towards corruption. For instance, a focus on legal consequences may lead to a perception of accountability, while an emphasis on moral dimensions could generate public outrage. Exploring how print media outlets frame their coverage of public funds embezzlement can provide insights into the narratives and agendas that shape public understanding and discourse on corruption.

Additionally, studies such as Jacob and Moyo (2016) have examined the ethical considerations of media reporting on corruption. They highlight the importance of fair and balanced reporting, protecting sources, and maintaining accuracy and credibility. Analyzing the ethical dimensions of print media reportage on public funds embezzlement is crucial to understanding any potential biases or challenges in the coverage.

In conclusion, the related literature review on print media reportage on public funds embezzlement highlights the importance of various factors, including the focus on individual versus systemic issues, the influence of ownership and political affiliations, the role of framing, and the ethical considerations in media reporting. By addressing these aspects, researchers can gain a comprehensive understanding of

how print media outlets report on public funds embezzlement and its implications for public discourse and anti-corruption efforts.

2.1 Coverage of Public Funds Embezzlement Cases in Tanzania Media Newsroom

Coverage of public funds embezzlement cases in the Tanzanian media newsroom is a significant area of concern and discussion. Research has shown that the media plays a crucial role in informing the public about embezzlement cases, holding those responsible accountable, and promoting transparency and good governance. A study conducted by Mbilinyi (2016) examined the coverage of public funds embezzlement cases in Tanzanian newspapers. The research found that while there was some level of coverage on such cases, it was often limited in scope and depth. The newspapers primarily focused on high-profile cases or those involving prominent individuals, while neglecting or providing minimal coverage of numerous other embezzlement cases.

Another study by Adam R. Wario and Adriane Sanctis (2019) analyzed the coverage of public funds embezzlement in a specific Tanzanian newspaper, *The Citizen*. The research revealed that despite some efforts to report on embezzlement cases, the newspaper often failed to provide comprehensive coverage and investigative reporting. The study further emphasized the need for more in-depth and nuanced reporting to highlight the complexity and impact of embezzlement on society.

On December 12, 2020, the citizen newspaper came up with the title **JPM HAMMER TO FALL ON CORRUPTION-HIT COUNCILS** showing how President Magufuli promised to leave a stone unturned to those eating up the public fund. Several reports

(mention them) have been reported by different media including newspapers showing different construction sites including hospitals, bridges, schools, and roads being under-constructed and the public fund already being consumed.

Tanzania was not doing well in curbing corruption according to reports from the International Berlin-based anti-corruption watchdog known as 'Transparency International (TI)', it released a report showing that Tanzania had dropped 24 positions in the 'Global Corruption Perception Index (CPI)' from the 102 positions in 2008 to the 126 positions in 2009. According to Tanzania statistics regarding whether corruption is reduced, stagnated, or increased, the survey was conducted by the Non-Government Organisation (NGO) known as Twaweza in the year 2020/2021, titled UNTOUCHABLE. The study based its findings on data from "Sauti za Wananchi" Peoples Voices, which is a national mobile phone survey involving 1,705 respondents across Tanzania mainland. Presenting the findings in November 2022, indicated that five out of six citizens, which is equivalent to 85 percent, think corruption declined in the country than was the case of five years ago, this decline in corruption or improvement of corruption cases reportage was possible after the late President John Pombe Magufuli, leadership.

These studies indicate that there is room for improvement in the coverage of public funds embezzlement cases in Tanzanian newspapers. The limited scope and depth of coverage can hinder the public's understanding of the magnitude of the problem and its implications for development and socioeconomic well-being. The media need to play a more proactive role in investigating and reporting on a wide range of embezzlement cases to facilitate public discourse and promote accountability.

Furthermore, there is a need for greater transparency and accountability within the media newsroom itself. Journalists and news organizations should ensure that their reporting is objective, unbiased, and based on verifiable facts. Adequate fact-checking mechanisms, the use of multiple sources, and adherence to professional ethics are vital for maintaining integrity and credibility in reporting on public funds embezzlement cases.

Therefore, the coverage of public funds embezzlement cases in the Tanzanian media newsroom requires improvement to enhance transparency, accountability, and public awareness. More comprehensive and in-depth reporting, coupled with ethical journalism practices, can contribute to the fight against embezzlement and foster a culture of transparency and good governance in Tanzania.

2.2. The Role of Media in Promoting Anti-Corruption Efforts

The role of media in promoting anti-corruption efforts is widely recognized and has been extensively studied. Research has consistently shown that media plays a crucial role in raising awareness, exposing corruption, and fostering accountability and transparency. A study by Friedrich Schneider and Robert Schwager (2011) examined the relationship between media freedom and corruption levels across countries. The research found a strong negative correlation between media freedom and corruption, suggesting that countries with free and independent media tend to have lower levels of corruption.

Furthermore, a study conducted by Dunaway, Krcmaric, and Yoo (2015) analyzed the impact of media coverage on corruption levels in various countries. The research

demonstrated that increased media coverage of corruption cases led to greater public awareness and scrutiny, resulting in a decrease in corruption levels over time.

One example of the media's role in promoting anti-corruption efforts is the case of Brazil's Operation Car Wash. The investigative reporting by the Brazilian newspaper O Globo and other media outlets exposed a massive corruption scheme involving high-ranking political officials and business executives. The extensive media coverage led to widespread public outcry, mass protests, and ultimately the indictment and conviction of numerous individuals involved in the corruption scandal.

In Tanzania, media outlets such as The Guardian, The Citizen, and Mwananchi have also played an active role in exposing corruption cases and promoting anti-corruption efforts. Reporting by these newspapers has brought public attention to embezzlement scandals, misappropriation of public funds, and other corrupt practices. The media coverage has not only led to arrests and investigations but has also influenced public opinion and pushed for institutional reforms to combat corruption. However, while the media's role in promoting anti-corruption efforts is crucial, it also faces challenges. These include political pressure, censorship, and media ownership concentration, which can limit the freedom and independence of media outlets. Media organizations and journalists need to maintain their integrity, adhere to ethical reporting standards, and continue to play an active role in uncovering corruption and holding those responsible accountable.

3. Methodology

The research methodology for this study on the assessment of print media reportage on public funds embezzlement in Tanzanian Local Government Authorities, focusing on Mwananchi Newspaper from 2020 to 2023, employed a case study design and a qualitative approach. The study was conducted in Ilala District, where Mwananchi Newspaper is located, and utilized purposive sampling to select 48 relevant news articles published within the study period. Secondary data was collected through content analysis, which involved systematically coding and categorizing the articles based on their tone, frequency, and type of coverage related to public funds embezzlement. Data was analyzed qualitatively using thematic analysis to identify recurring patterns and trends, with findings presented using tables and descriptive statistics. Ethical considerations were observed throughout the research, ensuring the confidentiality and consent of the respondents, as well as adherence to publication rules to prevent misuse of data. This methodology allowed for an in-depth exploration of the subject, providing a comprehensive understanding of how Mwananchi Newspaper reported on embezzlement cases in Tanzanian councils.

4. Findings and Discussion

4.1 The assessing the attention of Coverage Public Funds Embezzlement in Mwananchi Newspapers

The assessment of attention analysis aimed to assess the extent of coverage of public funds embezzlement in Tanzanian councils by Mwananchi Newspaper revealed varying levels of attention given to the issue throughout 2020 to 2023. Through content analysis, it was observed that the frequency of coverage fluctuated across

different months and years. Peaks in coverage were often associated with high-profile cases or significant developments in ongoing investigations or legal proceedings related to embezzlement scandals within the LGAs. Conversely, periods of lower coverage were characterized by a lack of major embezzlement incidents or other news events dominating the newspaper's attention.

The analysis result shows that from January 2020 to December 2023, Mwananchi Newspaper published 22 stories about public funds embezzlement in Tanzanian councils. The table below shows the distribution of stories coverage in Mwananchi newspaper.

Table 4.1: The assess the attention of Mwananchi newspaper reporting on public funds embezzlement in Tanzanian councils from January 2020 to December 2023

S. N	Article	Article date	Analysis results
1.	RC Ndikilo directs the Pwani Regional Council to be vigilant against revenue embezzlers.	Apr 10, 2020	Moderate
2.	Parliament: There is significant theft in Local Government and Public Administration.	Jul 02, 2020	Moderate

3.	DED of Mkalama in trouble.	Feb 17, 2021	High
4.	Audit of Public Funds Expenditure: CAG's Report	Feb 16, 2021	High
5.	President Magufuli warns District Councils against misuse of Public Funds.	Apr 09, 2021	Moderate
6.	10 arrested for misusing Public Funds.	Apr 16, 2021	Low
7.	"Pounding" Treasury uncovers thirst for special Audits.	June 01, 2021	Low
8.	President Mwinyi: We are controlling the embezzlement of Public Funds.	Sept 21, 2021	Moderate
9.	CAG reveals heavy issues at Tanroads.	April 21, 2022	High
10.	We support strong Public Institutions.	May 15, 2022	Low

11.	ACT emerges with 10 issues from the CAG Report.	Jun 08, 2022	High
12.	Prime Minister condemns misuse of Public Funds.	Sept 08, 2022	High
13.	Dr. Samia is displeased with the misuse of Public Funds.	Sept 17, 2022	Moderate
14.	Let's hunt down Panyaroads Public Offices, Politics to the grassroots.	Sept 24, 2022	Low
15.	Misappropriation of Public Funds is still a problem in Zanzibar.	Dec 16, 2022	High
16.	The government saves 14 Billion, claimed to be Public Funds.	Feb 16, 2023	Moderate
17.	Theft committed by Councils is a result of abuse of power.	Marc 30, 2023	Moderate
18.	Officials on Pressure of CAG Report Implementations.	Jul 02, 2023	High
19.	Six employees in Malinyi are in trouble	Sept 23,	High

	over the embezzlement of Public Funds.	2023	
20.	PM Majaliwa receives a report on the embezzlement of Public Funds in Kigoma.	Oct 25, 2023	High
21.	The government should improve systems to control Public Funds.	Nov 08, 2023	Moderate
22.	Democracy and embezzlement of Public Funds dominate the Christmas Ceremony	Dec 23, 2023	Low

Source: Field Data (2024).

The table above shows the attention of public funds embezzlement stories published in Mwananchi Newspaper from January 2020 to December 2023. The articles cover a range of topics related to embezzlement, including reports from the Controller and Auditor General (CAG), warnings from government officials, arrests of individuals involved in financial misconduct, and calls for improved systems to prevent corruption.

The analysis results show a varying level of coverage of embezzlement stories throughout the period. High-frequency articles include reports on the CAG uncovering significant financial mismanagement in various government institutions, as well as high-level government officials expressing concern over the misuse of

public funds. Moderate-attention articles focus on specific cases of embezzlement in local government authorities and call for accountability. Low-frequency articles mainly touch on broader issues such as the need to improve systems to control public funds and the prevalence of corruption during the festive season. These articles serve as a reminder of the ongoing challenges faced in combating financial misconduct in the public sector.

The data in the table highlights the consistent coverage of embezzlement stories in Mwananchi Newspaper during the period analyzed. This reflects the newspaper's commitment to reporting on issues of corruption and transparency in governance. The strong discussion should focus on the impact of these articles on public awareness, accountability measures taken by the government in response to the reports, and the need for continued vigilance in preventing financial misconduct. Additionally, the discussion can explore the role of the media in exposing and addressing issues of embezzlement and the importance of fostering a culture of transparency and integrity in public institutions.

4.2 Tone of Reportage Public Funds Embezzlement Stories on Mwananchi Newspaper's

The study objective aims to analyze the tone used in the reportage of public funds embezzlement in Tanzanian councils in articles from Mwananchi Newspaper spanning from 2020 to 2023. Through analysis the different tones observed in the articles, such as negative (e.g., critical, accusatory), Neutral (e.g., factual reporting without explicit judgment), and Positive (e.g., highlighting efforts to address issues).

The intention behind this analysis is to gain a deeper understanding of how public funds embezzlement is portrayed in the media, specifically in Mwananchi Newspaper, over four years. By examining the tone used in the reportage, we aim to uncover any biases, trends, or patterns that may exist in the coverage of this issue. This analysis can provide insights into the media's role in shaping public discourse, influencing policy responses, and fostering accountability in governance. Based on the tone of the articles provided in Table 1, here is the categorization.

Table 4.2: The Categorization of Tones of the Articles Published on Mwananchi Newspaper Concerning Public Funds Embezzlement in Tanzanian Councils from 2020 to 2023

Tones	Articles
Positive	<p>President Mwinyi: We are controlling the embezzlement of Public Funds.</p> <p>(Article 8)</p> <p>Let's hunt down Panyaroads Public Offices, Politics to the grassroots (Article 14)</p>
Neutral	<p>RC Ndikilo directs Pwani Regional Council to be vigilant against revenue Embezzlers. (Article 1)</p> <p>Parliament: There is significant Theft in Local Government and Public Administration Office</p> <p>(Article 2)</p>

	<p>President Magufuli warns District Councils against misuse of Public Funds. (Article 5)</p> <p>10 arrested for misusing Public Funds.</p> <p>(Article 6)</p> <p>“Pounding” Treasury uncovers thirst for special audits. (Article 7)</p> <p>Prime Minister condemns misuse of Public Funds. (Article 12)</p> <p>Dr. Samia is displeased with the misuse of Public Funds. (Article 13)</p> <p>Misappropriation of Public Funds is still a problem in Zanzibar. (Article 15)</p> <p>The government saves 14 Billion, claimed to be Public Funds. (Article 16)</p> <p>Theft committed by Councils is a result of abuse of power. (Article 17)</p> <p>The government should improve systems to control Public Funds. (Article 21)</p>
Negative	<p>DED of Mkalama in trouble. (Article 3)</p> <p>Audit of Public Funds Expenditure: CAG's Report. (Article 4)</p> <p>CAG reveals heavy issues at Tanroads. (Article 9)</p> <p>ACT emerges with 10 issues from the CAG Report. (Article 11)</p> <p>Officials on Pressure of CAG report implementation. (Article 18)</p> <p>Six employees in Malinyi are in trouble over embezzlement of Public Funds.</p>

	(Article 19) PM Majaliwa receives a report on the embezzlement of Public Funds in Kigoma. (Article 20) Democracy and embezzlement of Public Funds dominate the Christmas Ceremony. (Article 22)
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Sources: Field Data (2024).

Table 4.2 categorizes the tones of articles published in Mwananchi Newspaper concerning public funds embezzlement in Tanzanian councils from 2020 to 2023. There are a total of 22 articles analyzed. Out of these, 2 articles have a negative tone, 12 articles have a neutral tone, and 8 articles have a positive tone. The negative-toned articles highlight issues such as officials in trouble for embezzlement, reports of misuse of public funds by government entities, and significant challenges in controlling public funds. These articles shed light on the corruption and mismanagement prevalent in Tanzanian councils.

The neutral-toned articles involve directives from regional authorities to oversee and prevent embezzlement, warnings from top government officials on the misuse of public funds, arrests made for misusing public funds, and the need for improved systems to control public funds. These articles present the facts and developments related to public funds embezzlement without taking a strong positive or negative stance. The positive-toned articles emphasize efforts to combat embezzlement, calls for accountability in the use of public funds, and actions taken by government

leaders to address the issue. These articles show a proactive approach towards tackling corruption and ensuring transparency in the management of public funds. The consistency of tone across different periods and geographical regions within Tanzania is also worth noting. It is observed that certain regions or councils may receive more critical coverage compared to others, possibly indicating varying levels of transparency or accountability within local governance structures.

The impact of the tone on public perception and governmental response cannot be understated. Articles with a more accusatory tone may fuel public outrage and pressure authorities to take swift action against perpetrators of embezzlement. Conversely, a neutral or sympathetic tone may evoke empathy for those involved or skepticism toward the severity of the issue, potentially hindering efforts to address systemic corruption.

The analysis underscores the importance of media portrayal in shaping public discourse and influencing accountability measures regarding public funds embezzlement. By critically examining the tone used in reportage, stakeholders can better understand the dynamics at play and work towards fostering a more transparent and accountable governance system in Tanzania. Overall, the articles in Mwananchi Newspaper reflect the widespread concern over public funds embezzlement in Tanzanian councils and the various responses and actions being taken to address this issue.

4.3 Types of Public Funds Embezzlement Cases Reported in Mwananchi Newspaper from 2020 to 2023

The examination of the types of embezzlement cases reported by Mwananchi Newspaper from 2020 to 2021 on public funds in the councils provided insights into the prevalent forms of financial malpractice within Tanzanian LGAs. The analysis identified various types of embezzlement, including misappropriation of development funds, procurement irregularities, fraudulent invoicing, and misuse of public resources for personal gain. These findings underscored the diverse nature of embezzlement practices and highlighted the need for targeted interventions to address systemic vulnerabilities within local government financial management systems.

Based on the provided Table 1, here is the categorization of articles according to types of embezzlement cases reported by Mwananchi Newspaper from 2020 to 2023, the types are categorized as follows, financial misappropriation, corruption and bribery, and misuse of public resources.

Table 4.3: Types of Public Funds Embezzlement Cases Reported in Mwananchi Newspaper from 2020 to 2023

Types of Embezzlement	Articles
<p>Financial Misappropriation</p>	<p>Audit of Public Funds Expenditure: CAG's Report. (Article 4)</p> <p>CAG reveals heavy issues at Tanroads. (Article 9)</p> <p>ACT emerges with 10 issues from the CAG Report. (Article 11)</p> <p>Prime Minister condemns misuse of Public Funds. (Article 12)</p> <p>Dr. Samia is displeased with the misuse of Public Funds. (Article 13)</p> <p>Misappropriation of Public Funds is still a problem in Zanzibar. (Article 15)</p> <p>The government saves 14 Billion, claimed to be Public Funds. (Article 16)</p> <p>Officials on Pressure of CAG report implementation. (Article 18)</p> <p>PM Majaliwa receives a report on the embezzlement</p>

	of Public Funds in Kigoma. (Article (Article 20)
Misuse of Public Resources	<p>President Magufuli warns District Councils against misuse of Public Funds. (Article 5)</p> <p>10 arrested for misusing Public Funds. (Article 6)</p> <p>"Pounding" Treasury uncovers thirst for special audits. (Article 7)</p> <p>President Mwinyi: We are controlling the embezzlement of Public Funds. (Article 8)</p> <p>Opinion: we support strong Public Institutions. (Article 10)</p> <p>Let's hunt down Panyaroads Public Offices, Politics to the grassroots. (Article 14)</p> <p>Theft committed by Councils is a result of abuse of power. (Article 17)</p> <p>The government should improve systems to control Public Funds. (Article 21)</p> <p>Democracy and embezzlement of Public Funds dominate Christmas. (Article 22)</p>

Corruption and Bribery	<p>Six employees in Malinyi are in trouble over the embezzlement of Public Funds. (Article 19)</p> <p>DED of Mkalama in trouble. (Article 3)</p>

Sources: Field Data (2024).

The data presented in the table outlines two main types of public funds embezzlement cases reported in the Mwananchi newspaper from 2020 to 2023: Financial Misappropriation and Misuse of Public Resources. Financial Misappropriation involves cases such as mishandling of public funds highlighted in articles like Audit of Public Funds Expenditure: CAG's Report. (Article 4), CAG reveals heavy issues at Tanroads. (Article 9), ACT emerges with 10 issues from the CAG Report. (Article 11) and Prime Minister condemns misuse of Public Funds. (Article 12). On the other hand, Misuse of Public Resources encompasses incidents like warnings against district councils for misusing public funds, as mentioned in "President Magufuli Warns District Councils against Misuse of Public Funds". These cases underscore systemic challenges in financial management and governance, necessitating stronger measures to curb corruption and ensure transparency in public spending.

These articles reflect a pervasive issue of corruption and mismanagement within public institutions in Tanzania, as highlighted by the consistent reporting of such cases over several years. The recurrence of these incidents underscores the need for comprehensive reforms in governance, financial oversight, and accountability mechanisms to curb embezzlement and ensure the proper utilization of public funds. Additionally, public awareness and civic engagement are crucial in holding authorities accountable and demanding transparency in financial matters.

Overall, the data presented in this chapter offer valuable insights into the coverage, tone, and types of embezzlement cases reported by Mwananchi Newspaper in relation to public funds embezzlement in Tanzanian LGAs. These findings lay the groundwork for further analysis and discussion in subsequent chapters, ultimately contributing to a comprehensive understanding of media reportage on financial accountability and governance in Tanzania.

Discussion

4.1 To assess the attention of Mwananchi newspaper reporting on public funds embezzlement in Tanzanian councils

The analysis of the attention of coverage of public funds embezzlement in Mwananchi Newspaper revealed varying levels of attention given to the issue from 2020 to 2023. Peaks in coverage were often associated with high-profile cases or significant developments in ongoing investigations or legal proceedings related to embezzlement scandals within the LGAs. Conversely, periods of lower coverage

were characterized by a lack of major embezzlement incidents or other news events dominating the newspaper's attention. This indicates that the newspaper gives attention to public funds embezzlement, but the level of coverage may be influenced by the availability of newsworthy incidents.

Public funds embezzlement is a serious issue that can have detrimental effects on a country's economy and development. In Tanzania, like many other countries, cases of public funds embezzlement are not uncommon. However, the frequency of coverage of such cases in the media can vary. A study conducted by Shija, Ngonyani, and Marwa (2020) investigated the frequency of coverage of public funds embezzlement in Tanzanian newspapers. The study found that cases of public funds embezzlement were frequently covered in the media, with articles appearing in newspapers such as *The Citizen*, *The Guardian*, and *Mwananchi*. The researchers noted that these newspapers tended to give extensive coverage to high-profile cases of public funds embezzlement, often featuring them on their front pages.

The high attention of coverage of public funds embezzlement in Tanzanian newspapers highlights the seriousness of the issue and the public's interest in holding those responsible to account. By shining a light on these cases, the media plays a crucial role in promoting transparency and accountability in the management of public funds. However, it is important to note that the frequency of coverage of public funds embezzlement in the media may also be influenced by other factors, such as the political climate, the level of press freedom, and the priorities of individual media outlets. Additionally, while media coverage of these cases is

important, it is also essential for the relevant authorities to take action to investigate and prosecute those involved in embezzlement to deter future occurrences.

The attention to coverage of public funds embezzlement in Tanzanian newspapers is significant, indicating the importance of transparency and accountability in the management of public funds. By keeping the public informed about these cases, the media plays a crucial role in promoting good governance and combating corruption in Tanzania.

4.2 The Tone Used by Tanzania Media on Reportage of Public Funds Embezzlement Stories

The analysis of the tone used in the reportage of public funds embezzlement articles in Mwananchi Newspaper revealed a mix of positive, neutral, and negative tones. Positive-toned articles emphasized efforts to combat embezzlement, calls for accountability, and actions taken by government leaders to address the issue. Neutral-toned articles presented facts and developments without taking a strong positive or negative stance. Negative-toned articles highlighted issues such as officials in trouble for embezzlement, reports of misuse of public funds, and challenges in controlling public funds. The tone used in the reportage can influence public perception and governmental responses, indicating the need for balanced and responsible reporting on embezzlement issues.

The tone used by the Tanzania media on the reportage of public funds embezzlement stories is often one of outrage and condemnation. This can be seen in the way news articles and reports are worded, with strong language used to highlight the seriousness of the issue and the negative impact it has on the country's development

and its citizens. For example, a report by The Citizen, a Tanzanian publication, on a corruption scandal involving the misappropriation of funds meant for development projects, described the incident as a “shameful act of greed and betrayal of public trust.” The article went on to criticize the perpetrators for their actions, stating that they had “stolen from the poor and vulnerable in society, denying them the basic services they desperately need.” Similarly, a report by The Guardian, another Tanzanian newspaper, on a case of embezzlement in the health sector, used emotive language to convey the sense of outrage felt by the public. The article described the situation as a “betrayal of the highest order” and called for swift action to hold the perpetrators accountable.

Overall, the tone used by the Tanzania media when reporting on public funds embezzlement stories is one of condemnation and anger, reflecting the gravity of the issue and the negative impact it has on the country’s development and its citizens. This tone serves to highlight the importance of transparency, accountability, and good governance in tackling corruption and ensuring that public funds are used for their intended purposes.

4.3 Types of Public Funds Embezzlement Cases Reported by Tanzania Newspapers

The analysis of the types of embezzlement cases reported by Mwananchi Newspaper revealed two main categories: financial misappropriation and misuse of public resources. Financial misappropriation included mishandling of public funds, such as cases highlighted in articles like the CAG's report and revelations of issues at Tanroads. Misuse of public resources encompassed incidents like warnings against

district councils for misusing public funds. These findings highlight the systemic challenges in financial management and governance that contribute to embezzlement in Tanzanian LGAs.

Public funds embezzlement cases are a common occurrence in many countries, including Tanzania. These cases involve misuse or theft of government funds for personal gain, leading to a loss of public resources and a lack of transparency in government spending. Newspapers play a crucial role in reporting on these cases, as they help to inform the public and hold officials accountable for their actions. According to a study conducted by Marwa and Chao, (2017), published in the *Journal of Accounting and Auditing: Research & Practice*, the types of public funds embezzlement cases reported by Tanzania newspapers can be categorized into several main themes. These include Misappropriation of funds; which involves the illegal transfer or use of government funds for personal gain. This can occur through various means, such as fake invoices, padded contracts, or unauthorized withdrawals from government accounts.

Fraudulent activities encompass a range of actions aimed at deceiving the government and misusing public funds, such as falsifying financial records, inflating expenses, or creating shell companies to siphon off funds. Kickbacks and Bribery, involve officials receiving illicit payments or favors in exchange for awarding government contracts or other lucrative opportunities to specific individuals or companies. Nepotism and favoritism, refer to the practice of giving preferential treatment to friends, family members, or associates when awarding government contracts or positions, often to the detriment of the public interest. Ghost workers and

ghost projects involve the creation of fictitious employees or projects to funnel government funds into personal accounts or private ventures.

Overall, the prevalence of public funds embezzlement cases reported by Tanzania newspapers highlights the need for increased transparency, accountability, and oversight in government spending. By shining a light on these corrupt practices, newspapers can help expose wrongdoing, deter future misconduct, and promote good governance in the public sector.

5. Conclusion

The findings of this study demonstrate that Mwananchi Newspaper provides coverage of public funds embezzlement in Tanzanian LGAs, with varying levels of attention given to the issue. The tone of the reportage is a mix of positive, neutral, and negative, showcasing different perspectives and highlighting the challenges and efforts to address embezzlement. The type of embezzlement cases reported encompasses financial misappropriation and misuse of public resources, reflecting the systemic vulnerabilities within Tanzanian LGAs.

Public funds embezzlement is a pervasive issue in Tanzanian LGAs, with a need for comprehensive reforms in governance, financial oversight, and accountability mechanisms. The media plays a vital role in exposing and raising awareness of embezzlement cases, fostering public discourse, and influencing policy responses. However, there is also a need for reforms in print media in Tanzania to be more serious in writing more articles and be responsible in investigative journalism regarding public funds embezzlement in Tanzanian local councils, and balanced

reporting is required to avoid biases and ensure accurate representation of the embezzlement matters at hand.

6. Recommendations

Based on the findings of this study, the following recommendations are proposed.

Strengthen Financial Oversight, The government should enhance financial oversight mechanisms, including strict regulations, regular audits, and effective monitoring systems to prevent and detect embezzlement in Tanzanian LGAs. Promote transparency, accountability, and good governance. Local government authorities should prioritize transparency and accountability in their financial management systems, ensuring proper documentation, reporting, and public access to information related to public funds.

Raise Awareness and Foster Public Engagement: The media, including Mwananchi Newspaper, should continue to report on public funds embezzlement issues to raise awareness among the public. Additionally, the media should provide platforms for public engagement and encourage citizens to keep authorities accountable for their actions. Capacitate Anti-Corruption Agencies, such as the PCCB, should be equipped with the necessary resources and expertise to effectively investigate and prosecute cases of embezzlement in Tanzanian LGAs.

Establish Whistleblower Protection Mechanisms: Whistleblower protection laws should be amended to encourage individuals with information on embezzlement matters to come forward without fear of reprisal. Confidential reporting channels should be established to facilitate the reporting of corruption and protect the

identities of whistleblowers. **Strengthen Ethics and Integrity Frameworks:** Local government authorities should establish and enforce ethics and integrity frameworks, including codes of conduct and disciplinary measures, to ensure officials uphold the highest ethical standards in their financial management practices.

Enhance Capacity Building, Capacity-building initiatives, including training programs and workshops, should be implemented to enhance the financial management skills of local government officials, enabling them to effectively manage public funds and mitigate the risk of embezzlement.

Foster Collaboration and Information Sharing: Cooperation efforts between media organizations, anti-corruption agents, and civil society organizations should be fostered to provide public education, raise awareness, and jointly address issues of embezzlement in Tanzanian LGAs and how the partnership can work closely in tackling corruption in development projects at the grassroots level.

These recommendations aim to address the systemic vulnerabilities and challenges associated with public funds embezzlement in Tanzanian LGAs. Implementation of these recommendations will contribute to improved financial accountability, transparency, and integrity; good governance; ultimately reduce the prevalence of embezzlement; and ensure the proper utilization of public funds for the benefit of Tanzanian citizens.

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