



THE UNITED REPUBLIC OF TANZANIA NATIONAL AUDIT OFFICE



ANNUAL GENERAL REPORT ON CENTRAL GOVERNMENT AUDITS



A Report of Controller
and Auditor General
2024/25



March 2026



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



ISO 9001:2015 Certified

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30 March 2026

H.E. Dr. Samia Suluhu Hassan,
The President of the United Republic of Tanzania,
State House,
P.O. Box 1102,
1 Julius Nyerere Road,
11400 Chamwino,
40400 DODOMA.

RE: ANNUAL GENERAL REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE AUDIT OF THE CENTRAL GOVERNMENT FOR THE FINANCIAL YEAR 2024/25

I am pleased to submit my Annual General Report on the audit of the Central Government for the financial year 2024/25 in accordance with Article 143(4) of the Constitution of the United Republic of Tanzania of 1977, and Section 34 of the Public Audit Act, Cap. 418.

This report presents audit findings and recommended redress measures to foster accountability in the collection and use of public resources.

I humbly submit,

Charles E. Kichere
Controller and Auditor General,
United Republic of Tanzania.

NATIONAL AUDIT OFFICE OF TANZANIA



ABOUT THE NATIONAL AUDIT OFFICE



MANDATE

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10(1) of the Public Audit Act, Cap 418.

Vision, Mission & Motto

Vision

01

OUR VISION

A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.

Mission

02

OUR MISSION

To provide high-quality audit services through modernization of functions that enhances accountability and transparency in the management of public resources.

Motto

03

OUR MOTTO

Modernizing External Audit for Stronger Public Confidence.

Core Values

Independence & Objectivity An impartial institution independently offering high-quality audit services in an unbiased manner.	Professional Competence Delivering audit services based on professional knowledge, skills, and best practices.
Integrity Observing high ethical standards and rules of law in the delivery of audit services.	Creativity & Innovation Encouraging value-adding ideas for continuous improvement of audit services.
Results-Oriented Focusing on reliable, timely, accurate, and clear performance targets.	Team Work Spirit Valuing and working together with internal and external stakeholders.

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ABBREVIATIONS

AGITF	Agricultural Inputs Trust Fund
BoT	Bank of Tanzania
CAG	Controller and Auditor General
CBWSOs	Community-Based Water Supply Organisations
CDC	Centres for Disease Control
COPRA	Cereal and Other Produce Board Regulatory Authority
COVID-19	Coronavirus Disease 2019
e-GA	e-Government Authority
EAC	East African Community
EASTC	Eastern Africa Statistical Training Centre
EEZ	Exclusive Economic Zone
EFD	Electronic Fiscal Device
EFDMS	Electronic Fiscal Device Management System
EMDF	Empowering Mining Development Fund
EMS	Electronic Monitoring Systems
EWURA	Energy and Water Utilities Regulatory Authority
FETA	Fisheries Education and Training Agency
FIDIC	International Federation of Consulting Engineers
GAVI	Global Alliance for Vaccines and Immunisation
GCC	General Conditions of Contract
GDP	Gross Domestic Product
GePG	Government Electronic Payment Gateway
GOT	Government of Tanzania
GPSA	Government Procurement Service Agency
GST	Geological Survey of Tanzania
HCMIS	Human Capital Management Information System
HESLB	Higher Education Students' Loans Board
HS Code	Harmonized System Code
ICT	Information and Communication Technology
ICU	Intensive Care Unit
IDL	Industrial Development Levy
IFRS	International Financial Reporting Standards
ILMIS	Integrated Land Management Information System
IPC	Interim Payment Certificate
IPSAS	International Public Sector Accounting Standards
IUU	Illegal, Unreported and Unregulated (fishing)
JKT	Jeshi la Kujenga Taifa (National Service)
JNIA	Julius Nyerere International Airport

LDF	Livestock Development Fund
LITA	Livestock Training Agency
MCT	Medical Council of Tanganyika
MDAs	Ministries, Departments, and Agencies
MoF	Ministry of Finance
MT	Metric Tonnes
MTEF	Medium-Term Expenditure Framework
MYR	Malaysian Ringgit
NCAA	Ngorongoro Conservation Area Authority
NCT	National College of Tourism
NDMF	National Disaster Management Fund
NeST	National e-Procurement System of Tanzania
NFRA	National Food Reserve Agency
NHIF	National Health Insurance Fund
NRW	Non-Revenue Water
NSSF	National Social Security Fund
NWF	National Water Fund
OPD	Outpatient Department
OSBP	One Stop Border Post
OSHA	Occupational Safety and Health Authority
OSIS	One Stop Inspection Station
PAC	Public Accounts Committee
PAYE	Pay As You Earn
PMLs	Primary Mining Licenses
PMO-RALG	President's Office - Regional Administration and Local Government
PO-PSMGG	President's Office - Public Service Management and Good Governance
PPRA	Public Procurement Regulatory Authority
PSPF	Public Service Pension Fund
PSSSF	Public Service Social Security Fund
RAMD	Records and Archives Management Department
REA	Rural Energy Agency
RF	Railway Fund
RFB	Road Fund Board
ROI	Return of Income
RRH	Regional Referral Hospital
RSDMS	Rural Service Delivery Management System
RUWASA	Rural Water Supply and Sanitation Agency
SDL	Skills and Development Levy
SGR	Standard Gauge Railway

STD	Standard Tender Document
T1	Trunk Road No. 1 (TANZAM Highway Trunk Road)
TAA	Tanzania Airports Authority
TACAF	Tanzania Culture and Arts Trust Fund
TACAIDS	Tanzania Commission for Aids
TAFICO	Tanzania Fisheries Corporation
TALGWU	Tanzania Local Government Workers Union
TALIRI	Tanzania Livestock Research Institute
TANCIS	Tanzania Customs Integrated System
TANROADS	Tanzania National Roads Agency
TanTIP	Tanzania Transport Integration Project
TARI	Tanzania Agricultural Research Institute
TASAC	Tanzania Shipping Agencies Corporation
TAWA	Tanzania Wildlife Management Authority
TBA	Tanzania Buildings Agency
TEMESA	Tanzania Electrical, Mechanical and Electronics Services Agency
TMA	Tanzania Meteorological Authority
TNCM	Tanzania National Coordination Mechanism
TOSCI	Tanzania Official Seed Certification Institute
TPDF	Tanzania People's Defence Forces
TPSC	Tanzania Public Service College
TRA	Tanzania Revenue Authority
TRAB	Tax Revenue Appeals Board
TRAT	Tax Revenue Appeals Tribunal
TRC	Tanzania Railways Corporation
TZS	Tanzanian Shillings
UNESCO	United Nations Educational, Scientific and Cultural Organisation
USD	United States Dollar
VAT	Value Added Tax
VMS	Vessel Monitoring Systems
WMA	Weights and Measures Agency
WPs	Water Points
WSSA	Water Supply and Sanitation Authority

STATEMENT OF THE CONTROLLER AND AUDITOR GENERAL



It is my honour to submit the Annual General Audit Report for the Financial Year Ended 30 June 2025. This report provides a comprehensive assessment of the financial statements, compliance, and operational effectiveness covering 562 audit reports.

I commend the Government, under the leadership of H.E. Dr. Samia Suluhu Hassan, President of the United Republic of Tanzania, for its continued commitment to public financial management. Our nation depends on these public entities to provide and maintain essential infrastructure and to deliver programmes that drive economic opportunity. Consequently, a relationship built on trust between the people and their government is critical to maintaining social cohesion and realising national aspirations.

As an audit office, we aspire to work with the administration to foster a public sector culture consistently characterised by performance, accountability, transparency, and institutional integrity.

It is occasionally prudent to examine events occurring before or after the subject financial year to provide the necessary context for our findings. This practice ensures that our conclusions are based on a complete evidentiary trail, particularly regarding multi-year projects and complex financial obligations.

Therefore, the findings and recommendations in this report aim to enhance governance and financial integrity. While I observed improvements in some entities, the audit results indicate that several areas require urgent management attention, particularly in aspects of internal controls, budget execution, revenue management, procurement processes, and expenditure control.

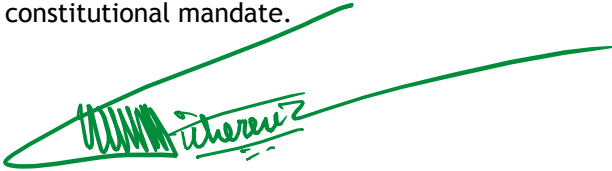
Entities with a significant impact on citizens' welfare must ensure that service delivery is anchored in sound financial management and strict compliance. We

must prioritise actions that address material irregularities to prevent financial losses and correct any misuse of public resources.

I urge all accounting officers, governing boards, and oversight authorities to implement these recommendations to strengthen internal controls and mitigate risks. Furthermore, I encourage Parliament and all stakeholders to act upon the insights of this report to strengthen our national accountability ecosystem.

The National Audit Office remains committed to executing its mandate with professionalism, independence, and integrity. Strong, responsive, and accountable institutions are essential for sustaining the trust of our citizens.

Finally, I wish to pay tribute to the staff of the National Audit Office and our partner audit firms. Their diligent efforts and unwavering professionalism are the backbone of this institution. It is their dedication that ensures we fulfil our constitutional mandate.



Charles E. Kichere
Controller and Auditor General,
United Republic of Tanzania.

EXECUTIVE SUMMARY

1. This summary presents an audit of the Central Government entities for the financial year ended 30 June 2025. It covers the financial and operational performance of Ministries, Departments, Agencies, Consolidated Fund, Community-Based Water Supply Organisations, other public-sector entities and Political Parties, identifying key challenges and providing recommendations to strengthen governance and accountability.

(i) Audit Opinion

2. For the financial year ended 30 June 2025, a total of 562 audit reports were issued following audits conducted on Ministries, Departments, Agencies (MDAs), and Political Parties, including 38 entities audited for the first time. Of the 562 audit opinions issued, 555 (98.75%) were unqualified, five (0.89%) were qualified opinions, one (0.18%) was an adverse opinion issued to the Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA), and one (0.18%) was a disclaimer of opinion.

3. The qualified opinions were issued to Handeni Main Trunk, Kondo Water Supply and Sanitation Authority (WSSA), Kilumsa Community-Based Water Supply Organisation (CBWSO), Civic United Front, and the National Reconstruction Alliance political parties. In addition, I was unable to issue an audit opinion for Mambawasa CBWSO.

(ii) Implementation Status of Prior Years' Audit Recommendations and PAC Directives

4. An assessment of 11,669 audit recommendations from previous years covering both Ministries, Departments and Agencies (MDAs) and Political Parties reveals persistently low implementation levels. Only 33% of recommendations issued to MDAs have been fully addressed, leaving 67% outstanding, with the most significant gaps in procurement, revenue management, and operational efficiency.

5. Beyond low implementation rates, the audit identified numerous long-standing unresolved issues, some pending for up to 19 years. Notable examples include:

6. At the Tanzania Revenue Authority (TRA), TZS 17.8 million from dishonoured collection cheques (2006/07) has remained unresolved for 19

years, pending approval from the Paymaster General. Similarly, TZS 50.60 million from overdue provisional entries (2006/07) has remained unresolved for 19 years, with management yet to obtain approval for a write-off. The Immigration Services Department has TZS 40.84 million in uncredited revenue pending write-off for 18 years. The Ministry of Information, Culture, Arts and Sports carries TZS 239.06 million in unclaimed accident compensation unresolved for 17 years. Under Public Debt and Treasury, (Vote 21, 2004/05, 2006/07, 2008/09) continues to have partial recoveries of Commodity Import Support debts totalling JPY 16.70 billion and unsettled government-guaranteed loans, with management still responsible for following up with TRA and TIB Development Bank, completing liquidation processes, and ensuring full recovery.

7. Other significant matters include the delayed issuance of occupancy title deeds for 27,927.6 hectares at the Ministry of Agriculture (10 years), uncollected Police notification fees of TZS 170.4 million (9 years) and TZS 779.15 million in Women Development Fund receivables (7 years) and the unimplemented Two idle generators at Maswa WSSA.

8. The persistence of these issues points to continuing control weaknesses in resolving the recommendation, elevating risks of financial mismanagement and operational disruption. Without enforceable timelines, clear accountability, and structured closure mechanisms, the corrective value of the audit process could not be realised.

(iii) Budget Preparation and Execution

9. Total resource mobilisation for FY 2024/25 amounted to TZS 46.82 trillion, achieving 93.10% of the revised budget of TZS 50.29 trillion. Domestic revenue contributed TZS 34.41 trillion and remained the mainstay of budget financing, performing near target at 99.42%, driven primarily by robust tax collection by the Tanzania Revenue Authority (TRA), which exceeded its target and reach 102.31%. Grants, concessional loans, and borrowings together totalled TZS 12.41 trillion, achieving 79% of the revised estimate.

10. Overall, while domestic revenue mobilisation strengthened, reliance on grants and borrowings to fill financing gaps creates ongoing vulnerabilities in budget execution and fiscal sustainability.

(iv) Revenue Management

11. My audit noted that 30,833 eligible taxpayers had neither acquired nor used EFD machines, increasing the risk of underreporting of sales and tax evasion.

12. Moreover, non-enforcement of Government directives and revenue measures resulted in uncollected licence fees on motorcycles and tricycles, as well as Industrial Development Levies, amounting to TZS 8.31 billion. Inadequate monitoring of transit goods further exposed the Government to uncollected taxes of TZS 110.77 billion on goods that did not reach their intended destinations.

13. Additionally, I noted uncollected non-tax revenue totalling TZS 147.99 billion and USD 24.3 million across 17 entities, largely due to weak enforcement and ineffective recovery mechanisms. These deficiencies have constrained budget financing and adversely affected the financial position of key public institutions, underscoring the urgent need to strengthen enforcement, monitoring, and revenue recovery systems to safeguard public resources.

(v) Expenditure management

14. My audit of expenditure management noted weaknesses in internal controls, fiscal discipline, and compliance with financial regulations, exposing public resources to fraud and misuse. I noted unauthorized repayments of funds borrowed from a commercial bank, made without the approval of the Accountant General, between July 2018 and October 2019, to finance unsupported expenditure amounting to TZS 948.43 million within the Fire and Rescue Force. There was a diversion of TZS 9.87 billion in contractor retention funds by the Tanzania National Roads Agency (TANROADS) to finance administrative expenditures.

15. The audit also identified expenditures totalling TZS 948.43 million that lacked adequate supporting documentation, unrecovered overpayments of TZS 497.73 million arising from system weaknesses and duplicate payments, improper tax disbursements, and the failure to return TZS 3.77 billion in unutilised imprest balances at year-end. These weaknesses reflect systemic deficiencies in financial oversight, non-compliance with Treasury directives, and ineffective enforcement of accountability mechanisms.

(vi) Procurement Governance and Management

16. Procurement activities have a key role in provision of government services and are governed by the Public Procurement Act, Cap. 410 and its Regulations of 2024. Overall, 358 entities (66%) complied with the legal requirements, while 186 entities (34%) had exceptions, mainly due to weaknesses in procurement planning, tender administration, contract management, and statutory compliance.

17. Significant entity-specific issues were observed, including the use of current procurement funds to settle outstanding arrears, overpayments arising from errors in price adjustments, award of contracts beyond approved budgets, inadequate inclusion of special groups, and procurement of goods that did not meet required specifications. Weak contract management was also evident through operating facilities without valid agreements, and failure to enforce guarantees, insurance requirements, and court judgments, exposing the Government to financial, legal, and operational risks.

18. Cross-cutting systemic weaknesses affected multiple entities, including delayed payments to contractors leading to interest costs, procurement conducted outside the electronic procurement system (NeST), unjustified single-source procurement, contracts awarded to non-responsive bidders, lack of mandatory contract vetting, poor management of advance payments and performance guarantees, unsettled claims, and failure to implement approved procurement plans due to funding constraints.

19. These deficiencies undermine transparency, accountability, value for money, and timely service delivery. My audit recommends strengthening procurement planning, internal controls, oversight mechanisms, compliance enforcement, and timely funding to safeguard public resources and improve procurement performance.

(vii) Assets and Liabilities Management

20. The Bunju Housing Project experienced delays, with only 219 of 851 houses completed, mainly due to inadequate market assessment and low demand, which constrained cash flows and the project's sustainability. Public assets worth TZS 9.43 billion remained idle, and many others were unserviceable due to inadequate planning, lack of maintenance, and delays in disposal, resulting in loss of value and inefficient use of resources.

21. There were also issues of unclear ownership of OSBP buildings and 2,053 land plots without title deeds, exposing government assets to mismanagement,

disputes, and encroachment. Additionally, several entities lacked maintenance plans or failed to follow them, resulting in asset deterioration and costly reactive maintenance.

22. I also found delays of between two to three years in settling compensation claims for Project Affected Persons (PAPs) amounting to TZS 91.94 billion, mainly due to delayed Treasury disbursements and lack of dedicated funding.

(viii) Governance, Risk and Assurance Framework

23. This chapter presents observations on governance, risk management, and assurance arrangements in the public sector. I noted the absence of a legal and policy framework governing public investments outside the Treasury Registrar's scope. I also noted continued reliance on outdated policies in the science, technology and research, transport, and tourism sectors, which affects alignment with emerging sector developments.

24. In oversight structures, I noted that 14 entities operated without constituted governing bodies, and governing bodies of 10 entities did not convene. In planning and performance oversight, I noted that six entities had not established functional Monitoring and Evaluation units.

25. In assurance arrangements and risk management, I noted that four entities had not established Audit Committees, seven committees did not convene, seven entities lacked Internal Audit Units, 11 units did not perform audit activities, and 30 entities had not established risk management frameworks.

(ix) Human Resources, Payroll Management, and Terminal Benefits

26. My audit of Human Resources and payroll management noted that 15 entities, had a total shortfall of 7,885 staff members (22,299 required staff versus 14,414 available).

27. Additionally, a liability of TZS 279.08 billion in outstanding staff claims was identified across 182 entities, along with unremitted deductions to PSSSF, NSSF, NHIF, and TRA. Staff members also received net pay below the statutory one-third of their basic salary, which was also noted.

28. Moreover, I noted delays in processing terminal benefits that affected 233 retirees (139 under permanent and pensionable terms and 94 under contractual employment), with some cases remained pending for up to 23 years.

(x) **Infrastructure Sector**

29. In the airport infrastructure sector, I found that the delayed transition of the airport construction mandate from TAA to TANROADS in July 2017, together with the delayed amendment of donor financing agreements, stalled the commencement of the Sumbawanga Airport project valued at TZS 55.91 billion for about six years. This resulted in avoidable additional costs of TZS 7.01 billion arising from price adjustments and refunded performance security. At Mwanza Airport, a TZS 3.8 billion cargo terminal completed in January 2020 could not be operationalised due to design deficiencies, necessitating avoidable modification costs of TZS 2.30 billion, while further consultancy services amounting to TZS 990.52 million were engaged for a new passenger terminal without an updated Aerodrome Master Plan, which was last prepared in 2000.

30. In the road sector, I found that despite strong TRA collections of fuel levy and transit charges amounting to TZS 1.50 trillion in FY 2024/25, the Ministry of Finance retained control over the timing and amounts transferred to the Roads Fund Board, contrary to section 4(2) and section 5(4)(d) of the Roads and Fuel Tolls Act, Cap 220. Consequently, TANROADS received only TZS 148.32 billion (27.7%) of its approved budget, slowing the implementation of 178 road projects valued at TZS 213.95 billion across 12 regions. In addition, road construction specifications have not been updated since 2000, and Mpemba Weighbridge is operating far beyond its design capacity.

31. In the ferry and maritime infrastructure subsector, the audit found fraudulent payments at TEMESA amounting to TZS 5.01 billion, arising from misuse of the MUSE System and failure to confirm service delivery before payment. The audit further noted excess releases amounting to TZS 2.60 billion to four TEMESA regional offices, Dodoma, Manyara, Kagera, and Shinyanga, as well as the Corporation Sole Unit, above the amounts requested, which were also linked to suspected fraudulent transactions.

(xi) **Water Sector Performance**

32. The water sector continues to face major regulatory and infrastructure challenges. A total of 145 government-owned dams remain unregistered, and several operational dams have not renewed registrations or completed mandatory safety reviews. Additionally, 263 out of 545 water sources (48.1%) were not demarcated, leading to encroachment within the 60-meter buffer zones and reducing the sustainability of these sources.

33. Revenue mobilisation remains weak. Basin water boards hold TZS 2 billion in long-outstanding water-use permit collections. TRA collected TZS 207

billion in fuel tolls, but MoF remitted only 54% to the National Water Fund, leaving TZS 94.45 billion unremitted. This funding gap constrained planned water projects and limited access to safe water for citizens.

34. Infrastructure development is significantly delayed. Contractor arrears of TZS 137.08 billion and slow disbursements from the Treasury and the National Water Fund have stalled or slowed projects, including those worth TZS 616 billion. Nine projects valued at TZS 10.40 billion were abandoned, and the Manga Dam collapsed before handover, causing a TZS 2.1 billion cost overrun. Additionally, 4,007 water points remain non-functional. This situation delays the provision of clean and safe water services to the communities.

35. Service delivery remains inadequate. WSSAs and CBWSOs recorded an annual water supply deficit of 61.04 billion litres (71% of demand). High Non-Revenue Water caused revenue losses of TZS 5.04 billion, while uncollected bills total TZS 9.07 billion. Seven WSSAs lack sewage systems, and key national initiatives such as the National Water Grid lack clear implementation timelines, further affecting service reliability.

(xii) Health Sector

36. My audit of the Health Sector revealed significant control weaknesses affecting service delivery, financial management, regulatory compliance, and asset administration across the Ministry of Health and its institutions.

37. Persistent stock-outs of the Rotavac vaccine undermined immunisation efforts and exposed infants to preventable diseases. Infrastructure deficiencies were noted in several regional and specialised hospitals, alongside shortages of essential equipment and specialists.

38. Regulatory lapses were observed, with 127 practitioners operating without valid licences from the Medical Council of Tanganyika. Hospitals also retained expired medicines valued at TZS 1.10 billion, reflecting weaknesses in inventory management.

39. In health financing, rejected claims under the National Health Insurance Fund amounted to TZS 8.11 billion, while insurance claims amounting to TZS 1 billion remain uncollected from other insurance companies. Additionally, delays in clearing donated medical equipment led to escalating demurrage and clearance costs, including charges related to processes with the Tanzania Revenue Authority.

(xiii) Other Sectors

40. In the mining sector, amendments to the Mining Act Cap 123 in 2017 triggered legal disputes with former mineral rights holders, including cases at the International Centre for Settlement of Investment Disputes. As a result, the Government has continued to incur compensation costs, with USD 117 million paid in 2023/24 and TZS 310 billion in 2024/25 equivalent to 93% of the Ministry's development budget while several cases remain unresolved. In addition, uncollected mining licence fees, rising fuel demurrage charges and ineffective mineral market infrastructure Furthermore, coal briquettes supplied to prisons under the Clean Cooking Initiative were substandard, causing equipment damage and underscoring lapses in enforcing safety and quality standards.

41. The agriculture, livestock, and fisheries sectors recorded operational and financial weaknesses. Seed production fell below national requirements, TZS 11.97 billion in verified subsidy claims remained unpaid, and 94% of loans issued by the Agricultural Inputs Trust Fund were non-performing, reflecting credit management deficiencies. Furthermore, TZS 16.76 billion was lost due to spoiled and over-stored grains, while limited surveillance capacity by the Deep-Sea Fishing Authority constrained effective monitoring of the Exclusive Economic Zone, resulting in revenue losses and heightened risks of illegal fishing.

42. In the land and natural resources sectors, the issuance of Certificates of Right of Occupancy achieved only 18 per cent of the four-year target of 2,000,000 titles for the period from 2020/21 to 2024/25, and 7,651 villages remain without land-use plans, resulting in land conflicts and revenue losses. These findings highlight the need for improved digital systems, enhanced regulatory enforcement, and sustainable financing mechanisms to safeguard public resources and accelerate the achievement of national development objectives.

43. In the education sector, I noted delays in completing vocational secondary schools, which postponed students enrolment and slowed implementation of competency-based reforms. Regulatory oversight was also inadequate, with only 23% of planned inspections conducted and 111 unapproved teaching centres operating in violation of the Education Act. These gaps undermine quality assurance, institutional credibility, and achievement of national human capital development objectives.

44. In the carbon credit and environmental management area, I noted that the country has not yet realised climate finance from its significant forest and mangrove carbon assets despite the existing regulatory framework under the Environmental Management (Control and Management of Carbon Trading Mechanisms) (Amendment) Regulations, 2023. Key issues included failure to generate carbon trading revenue from forest reserves managed by the Tanzania Forest Services Agency, delays in advancing registered carbon projects beyond the concept stage, and carbon trading contracts lacking clear operational milestones and revenue remittance arrangements. I also noted reliance on data provided by private developers due to the incomplete operationalisation of the Measurement, Reporting and Verification system managed by the National Carbon Monitoring Centre. These weaknesses limit effective oversight and delay the realisation of potential climate finance from natural carbon assets.

(xiv) Tanzania Embassies, High Commissions and Missions

45. I noted underfunding and untimely disbursements of funds to Foreign Missions. The Government allocated TZS 188.73 billion to 44 missions (only 7% was earmarked for economic diplomacy), with actual disbursements reaching TZS 199.05 billion, exceeding the budget but delayed by 30-75 days per month throughout 2024/25. This forced missions to prioritise overheads (93% of spending) over strategic activities, limiting their ability to implement economic diplomacy mandates.

46. Further, the Foreign Missions identified investment, technology transfer and partnership opportunities. However, 50 MoUs were forwarded to the respective Government Institutions between March 2022 and October 2025 and remain pending, with no response from missions or host-country counterparts due to ineffective national coordination and communication to harness investment opportunities, leading to delays/inaction and to the failure to leverage identified economic potential abroad.

47. Unspent funds in mission deposit accounts (e.g., Berlin, Geneva, Kampala) were diverted for unplanned activities. Also, vacant chancery floors in New York and Washington, D.C. resulted in accumulated property tax liabilities (TZS 1.66 billion) and fruitless payments (TZS 468.8 million).

48. The ownership documents for 24 developed properties (houses/residences) and undeveloped plots in 15 cities are missing, and government properties, one in Ottawa and two in Cairo, remain registered in the names of former diplomats and previous owners. This exposes the

Government to ownership disputes, legal risks, potential property loss, higher rental costs and weakened diplomatic stability.

49. The Foreign Missions lack separate strategic plans and formally approved organisational structures tailored to country-specific economic opportunities. They rely on the broad Ministry Strategic Plan (2021/22-2025/26), leading to unclear targets, weak performance monitoring, inconsistent service delivery and underperformance. Also, Diaspora engagement remains low (e.g., only 331 were registered on the Diaspora Digital Hub out of 13,214 recorded in manual registers).

(xv) Political Parties

50. My audit of political parties for 2024/25 identified weaknesses in membership records management, non-compliance with budget preparation and approval requirements, and ineffective functioning of Boards of Trustees in some parties. I also noted regulatory gaps in the Political Parties (Financial Accounting) Regulations, 2019, which are not fully aligned with updated accounting standards and national financial management laws. These weaknesses affect financial discipline, governance oversight, and transparency in the management of political party resources.

51. On the other hand, I was unable to audit the financial statements of Chama cha Demokrasia na Maendeleo (CHADEMA) for the financial year 2024/25 due to legal and judicial constraints that prevailed during the audit period. This was attributable to an injunction issued by the High Court of Tanzania on 10 June 2025, which restricted access to the party's assets, including offices where financial records are maintained. Consequently, access to essential financial records and documentation was limited, and the audit has been deferred pending the lifting of that injunction.

Chapter One



Background Information

1.1 Introduction

52. This report provides a summary of the audit findings and recommendations of the Controller and Auditor General (CAG) on the audit of the Ministries, Departments, Agencies, the Consolidated Fund and Political Parties for the financial year ended 30 June 2025. The audit was conducted under Article 143 (2) (c) of the Constitution of the United Republic of Tanzania, 1977 and Section 10(1) of the Public Audit Act, CAP. 418.

53. The report comprises 16 chapters which summarise audit findings and recommendations to enhance operational efficiency, transparency, accountability and good governance.

1.2 Audit Objectives

54. The audit aimed to gather sufficient appropriate audit evidence to form an opinion on the financial statements, evaluate the effectiveness and efficiency of operations, and assess compliance with legal and regulatory requirements, including budgetary, procurement and tax laws.

1.3 Audit Scope

55. The audit for the financial year ended 30 June 2025 covered the audit of financial statements and the compliance audit on the budgets and procurement of MDAs. It also covered an assessment of operational efficiency in internal controls, governance and risk management, revenue collection, expenditure management, and human resource management. Additionally, the

audit assessed sector performance in Economic development, Education, Health, Water, and other sectors.

1.4 Audit Methodology and Approach

56. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organisation of Supreme Audit Institutions (INTOSAI). The methodology included records examination, interviews and site visits.

57. The audit focused on identifying and assessing risks that could impact an organisation's objectives, financial statements or compliance with regulations. This enhances audit quality by addressing key risks and potential material misstatements while minimising unnecessary audit efforts.

Chapter Two



Audit Opinion

2.1 Introduction

58. This chapter presents the audit opinions issued to Ministries, Departments and Agencies (MDAs), Community Based Water Supply Organization (CBWSOs), Embassies, Water Supply and Sanitation Authorities (WSSAs), and Political Parties for the financial year 2024/25 and analyses the trend over the four-year period from 2021/22 to 2024/25.

59. The opinions are based on audit evidence obtained in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). The audits assessed whether financial statements were prepared, in all material respects, in accordance with applicable financial reporting frameworks, including the International Public Sector Accounting Standards (IPSASs) and Tanzania Financial Reporting Standard No. 1 (TFRS 1).

2.2 Importance of Financial Statements

60. Financial statements are the primary means through which public entities account for the use of public resources and present the entity's financial position (assets, liabilities and capital), their performance and compliance with approved budgets.

61. Credible financial statements enable oversight bodies, development partners, creditors and citizens to assess financial stewardship and sustainability and their audit opinion provides independent assurance on whether this information can be relied upon for decision-making.

62. To strengthen the credibility and uniformity of financial reporting, the Government established the centralised accounting system (MUSE) and the Government Asset Management Information System (GAMIS). MUSE supports the preparation of financial statements by ensuring completeness, accuracy and

real-time consolidation of financial information, while GAMIS supports proper recording and management of government assets.

63. Despite this requirement, I noted partial and non-utilisation of these systems by some entities, including CBWSOs, MDAs, Embassies, and WSSAs. Such practices reduce standardisation, weaken system-based controls, and increase the audit work required to validate the accuracy of financial reports that rely on manual process controls. Further details on the related information systems audit findings are presented in my Annual General Report on Information Systems Audits for the year ended 30 June 2025.

2.3 Types of Audit Opinions

64. Based on the sufficiency and appropriateness of audit evidence, one of the following opinions may be expressed:

65. **An unqualified Opinion** is issued when the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.

66. **A qualified Opinion** is expressed when the financial statements are fairly presented, in all material respects, except for the effect of one or more specific matters. This occur when sufficient appropriate audit evidence is obtained, and the auditor concludes that misstatements, individually or in the aggregate, are material but not pervasive to the financial statements.

67. **An Adverse Opinion** is expressed when auditor have obtained sufficient appropriate audit evidence to confirm that a misstatement exists and that their effect of the misstatement, either individually or in aggregate, are both material and pervasive to the financial statements.

68. **Disclaimer of Opinion** is issued when sufficient appropriate audit evidence could not be obtained, and the possible effects are material and pervasive.

69. Modified opinions (qualified, adverse or disclaimer) indicate significant weaknesses in financial management, documentation or internal controls.

2.4 Audit Opinions Issued for 2024/25

70. For the financial year 2024/25, I issued a total of 562 audit opinions arising from audits conducted on Ministries, Departments and Agencies (MDAs) and Political Parties, including 38 entities audited for the first time, of which

544 Opinions are related to MDAs and 18 to Political Parties. Furthermore, 555 opinions (98.75%) were unqualified, five (0.89%) were qualified, one (0.18%) was adverse, and in one case (0.18%) I issued a disclaimer of opinion (I was unable to obtain sufficient appropriate audit evidence to form an opinion), as detailed in **Appendix I**.

71. Compared to 2023/24, where 532 opinions were issued, with 531 (99.8%) unqualified opinions, and one (0.2%) adverse opinion. While the number of unqualified opinions indicates overall improvement in financial reporting, the existence of modified opinions highlights persistent control deficiencies in certain entities.

2.5 Entities with Modified Opinions and Basis

72. The modified audit opinions were primarily attributed to failure to submit supporting documentation relevant to the submitted financial statements, unsupported expenditure, misclassification of transactions, material misstatements in account balances, weak reconciliations of payables, receivables and cash, non-compliance with IPSAS disclosure requirements, and indicators of potential fraud and fictitious payments. The affected entities included TEMESA, which received an Adverse Opinion, while Qualified Opinions were issued to Handeni Main Trunk and Kondoa WSSA, Kilumsa CBWSO, Civic United Front, and the National Reconstruction Alliance, as each entity exhibited one or more of these issues during the audit.

73. In another case, the financial statements and supporting records for Mambawasa CBWSO were not provided for audit. Consequently, I was unable to obtain sufficient appropriate audit evidence and therefore issued a disclaimer of opinion.

2.6 Trend of Audit Opinions (2021/22 - 2024/25)

74. The trend of audit opinions over the past four financial years is summarised in **Table 1**:

Table 1: Trend of Audit Opinions (2021/22 - 2024/25)

Opinion Type	2024/25	2023/24	2022/23	2021/22
Unqualified	555	531	471	323
Qualified	5	0	1	10
Adverse	1	1	1	2
Disclaimer	1	0	2	1
Total	562	532	475	336

Source: Individual Audit Reports

75. The trend shows a steady increase in the number of unqualified opinions over the period. However, the recurrence of adverse and disclaimer opinions indicates that serious financial management weaknesses remain in certain entities.

76. Sustained improvement will depend on strengthening internal controls, enforcing compliance with reporting frameworks and ensuring timely and system-based preparation of financial statements.

Chapter Three



Implementation Status Of Prior Years' Audit Recommendations

3.1 Introduction

77. This Chapter assesses the extent to which the Ministries, Departments, and Agencies (MDAs), including Political Parties, have implemented the CAG's audit recommendations and directives issued by the Public Accounts Committee (PAC) in the previous financial years. It also evaluates whether the corrective actions taken have effectively addressed the identified governance deficiencies and instances of financial mismanagement.

78. Effective public sector oversight requires that audit findings be translated into timely and sustained corrective action. In this regard, acknowledgement is made of the efforts undertaken by the Paymaster General and Accounting Officers to respond to audit findings and initiate corrective measures. While progress has been recorded in certain areas, continued commitment to implementation remains essential to prevent the recurrence of risks and systemic control weaknesses

79. The Government, through the Ministry of Finance, has established the Government Audit Recommendation Implementation Information Tracking System (GARI-ITS) to support the monitoring of audit recommendations issued to the Ministries, Departments, and Agencies (MDAs), including Political Parties. We acknowledge this initiative as an important step towards strengthening accountability and transparency in the management of public resources within the Central Government. The system provides a digital platform for monitoring the status of audit recommendations, enhancing visibility of outstanding issues and facilitating timely follow-up. Nevertheless, the existence of a tracking system alone does not guarantee effective implementation of audit recommendations.

80. The focus goes beyond simple reporting by identifying patterns of delay, highlighting areas where corrective action remains weak, and outlining reforms necessary to strengthen enforcement.

3.2 Overall Implementation Performance

81. The assessment encompasses a total of 11,669 recommendations. Of these, 11,277 (97%) were issued to MDAs, excluding Community-Based Water Supply Organisations (CBWSOs), while the remaining 392 (3%) were directed to Political Parties (as analysed in **Section 3.8**).

3.3 Implementation Status of Recommendations under Ministries, Departments and Agencies

82. Overall assessment of the implementation status of audit recommendations issued to MDAs over 21 financial years (FY 2004/05 to FY 2024/25) is summarised in **Table 2** below.

Table 2: Implementation Status - MDAs

Status	Number	Percentage (%)
Fully Implemented	3,676	33
Under Implementation (In Progress)	5,388	48
Not Implemented	796	7
Reiterated (Repeated Findings)	1,150	10
Overtaken by Events	267	2
Total	11,277	100

Source: Management Letters 2024/25

83. Out of the total 11,277 MDA recommendations, 33% have been fully implemented while 65% remain unresolved, comprising 5,388 recommendations (48%) under implementation and 1,946 recommendations (17%) either not implemented or recurring across audit cycles. A further 2% were overtaken by events and hence assumed to be resolved.

84. The continued existence of unimplemented and recurring recommendations indicates that a substantial number of identified weaknesses have either stalled completely or have not been effectively addressed despite prior corrective commitments. The large proportion of recommendations under implementation indicates that corrective actions are often initiated but not consistently completed and verified. Without defined timelines and clear accountability for closure, unresolved issues accumulate.

3.4 Age of Unresolved Recommendations

85. Further analysis of the 1,946 unresolved recommendations, those either not implemented or recurring, shows that 8% have remained unresolved for between four and ten years, while 92% have remained unresolved between one to three years.

86. Although the majority fall within the recent three-year window, the continued recurrence of findings across audit cycles demonstrates that corrective measures have not adequately addressed underlying causes. Comparison of audit recommendation implementation shows that 49% of recommendations are from the historical audit cycle (2004/05 - 2022/23), while 51% are from the 2023/24 cycle. The most recent cycle reflects a 35% improvement over the 30% implementation rate reported in the historical cycle. However, the proportion of unimplemented or recurring findings increased from 16% to 19%, indicating that new risks are emerging faster than existing ones and are being fully resolved.

3.5 Non-Implementation of Long-outstanding Recommendations

87. Several prior year audit observations and their corresponding recommendations have remained unresolved for extended periods, with some persisting for up to 19 years, reflecting weaknesses in follow-up mechanisms and delays in implementing corrective measures. Furthermore, where weaknesses persist despite changes in Accounting Officers, management teams, or institutional leadership, the deficiency is institutional rather than individual, reflecting systemic control limitations rather than isolated administrative lapses.

88. At the Tanzania Revenue Authority (TRA), TZS 17.8 million from dishonoured collection cheques (2006/07) has remained unresolved for 19 years, pending approval from the Paymaster General. Similarly, TZS 50.60 million from overdue provisional entries (2006/07) has remained unresolved for 19 years, with management yet to obtain approval for a write-off. For 2008/09, TZS 7.24 billion in tax arrears remains outstanding after 17 years, while for 2010/11, TZS 1.25 billion in tax arrears and TZS 281.99 million from assessed taxes remain under verification or appeal after 15 years, with management required to provide supporting evidence and resolve disputes pending at the Tax Revenue Appeals Board.

89. In the Immigration Services Department (Vote 93, 2007/08), TZS 40.84 million in uncredited revenue remains unresolved for 18 years, with management awaiting Treasury approval to write off the amount as bad debt

following the death of the responsible employee in 2011. The Ministry of Information, Culture, Arts and Sports (Vote 96, 2008/09) has TZS 239.06 million in unclaimed vehicle accident compensation under implementation for 17 years, with recovery from the responsible bus owner pending follow-up with the Police and Solicitor General.

90. The Ministry of Livestock and Fisheries (Vote 99, 2010/11) has TZS 31.30 million still outstanding, which NARCO Ltd is required to refund to the Ministry following utilisation of funds for an unintended purpose, unresolved for 15 years. For Public Debt (Vote 001, 2010/11), unclaimed Tax Reserve Certificates and Duty Drawback claims remain pending for 15 years, with management required to finalise settlement of verified claims and determine the treatment of unsubmitted certificates. Similarly, Treasury (Vote 21, 2004/05, 2006/07, 2008/09) continues to have partial recoveries of Commodity Import Support debts totalling JPY 16.70 billion and unsettled government-guaranteed loans, with management still responsible for following up with TRA and TIB Development Bank, completing liquidation processes, and ensuring full recovery.

91. At the Ministry of Agriculture (2014/15), the issuance of occupancy title deeds for 27,927.6 hectares remains outstanding for 10 years, with management yet to finalise deeds despite preliminary surveys. In the Police Force Department (Vote 28, 2015/16), TZS 170.4 million in uncollected notification fees remains outstanding for nine years, with management continuing collection efforts through TMIS road cameras. At Mugango/Kiabakari WSSA (2016/17), TZS 13.3 million paid to an absconded employee has not been recovered for eight years, despite the issuance of a demand letter with a deadline in 2021.

92. The Women Development Fund (2017/18) still has TZS 779.15 million in long-outstanding receivables from Councils issued to women, youth, and people with disabilities, pending recovery for seven years, with management following up but full recovery not yet achieved. At Maswa WSSA (2017/18), two installed generators remain unused for seven years due to high operating costs, and management in collaboration with the Ministry of Water has yet to reassign them to capable authorities. At the Tanzania Wildlife Management Authority (2017/18), the TAWA Act has not been enacted for seven years, with management still liaising with responsible authorities.

93. A large proportion of unresolved issues means that previously identified control weaknesses remain active within government systems. This increases exposure to inefficiencies, financial mismanagement, operational disruptions,

and reputational risk. Without structured timelines, clear accountability, and enforceable closure mechanisms, unresolved recommendations accumulate over time, weakening the preventive and corrective impact of audit oversight

3.6 Concentration of Findings in Key Risk Areas

94. An analysis shows that audit recommendations within the Central Government are concentrated in a limited number of financial and operational areas that are critical to government performance.

95. The analysis indicates that five key areas account for the majority of audit observations, directly influencing operational efficiency, financial management, and the integrity of public resource management. Table 3 presents the five key risks areas which account for 67% of all MDA audit recommendations.

Table 3: Distribution of Recommendations by Risk Areas

Risk Area	Number of Recommendations	Share (%)
Operational Efficiency	2,111	19
Asset Management	1,617	14
Procurement Management	1,372	12
Information Systems	1,284	11
Revenue Management	1,180	11
Total	7,564	67

Source: Management Letters 2024/25

Table 4: Implementation Status within High-Risk Areas

Status	Number of Recommendations	Percentage (%)
Fully Implemented	2,398	32
Under Implementation	3,696	49
Not Implemented / Repeated	1,288	17
Overtaken by Events	182	2
Total	7,564	100

Source: Management Letters 2024/25

96. These areas affect the delivery of public services, protection of government assets, integrity and value for money in procurement, reliability of information systems, and the effectiveness of revenue collection. A high number of recommendations from operational efficiency and revenue management findings in recent years indicates growing stress within administrative and fiscal systems. The persistence of unresolved recommendations in these core areas exposes MDAs to operational inefficiencies, asset losses, revenue leakages, and procurement risks.

3.7 Institutional Distribution of Unresolved Recommendations

97. Implementation performance across MDAs is not uniform. The distribution of unresolved recommendations reveals structural patterns linked to institutional design, oversight strength, and operational complexity. **Table 5** presents the concentration of recommendations within selected institution types that account for the largest share of high-risk findings.

Table 5: Distribution of High-Risk Recommendations by Institution Type

Institution Type	Under Implementation	Not Implemented/ Reiterated	Total
Ministries (Votes)	1,020	198	1,218
Other Institutions & Authorities	687	184	871
Water Supply & Sanitation Authorities	432	245	677
Regional Referral Hospitals	350	270	620
Executive Agencies	428	96	524

Source: Management Letters 2024/25

98. Ministries (Votes) account for the largest number of recommendations overall, reflecting their size, budget exposure, and operational breadth. As a result, 1,020 recommendations are under implementation, while 198 remain unimplemented or reiterated, bringing the total number of unimplemented recommendations to 1,218.

99. Regional Referral Hospitals exhibit particularly high levels of non-implementation and reiteration (270 cases). Given their direct role in health service delivery, persistent weaknesses in financial management, procurement, and asset control may directly affect operational efficiency and public service outcomes.

100. Water Supply and Sanitation Authorities demonstrate structural implementation weaknesses, with 432 recommendations under implementation and 245 either not implemented or reiterated. The concentration of findings in this group signals systemic governance and financial management vulnerabilities, particularly in revenue administration and asset management.

101. Executive Agencies show a significant number of recommendations still under implementation (428), suggesting ongoing corrective processes that have yet to reach verified closure.

3.8 Overall Implementation Performance - Political Parties

102. I assessed the implementation status of 392 recommendations issued to Political Parties. Of these, 109 (27.8%) were fully implemented, while 283

(72.2%) remained unresolved, comprising 89 (22.7%) under implementation, 188 (48%) not implemented, and 6 (1.5%) overtaken by events.

103. Generally, 57% of these recommendations were issued in prior audit cycles between 2013 and 2023, which suggests that a substantial portion of the control weaknesses affecting political parties are long-standing and structural rather than incidental or newly emerging. This pattern indicates persistent governance, financial management, and compliance deficiencies that have not been fully addressed despite repeated audit attention. The recurrence of these matters over multiple cycles reflects limited corrective momentum, weak follow-through on agreed action plans, and, in some cases, inadequate internal oversight mechanisms within the parties.

3.9 Implementation of PAC Directives

104. The implementation status of PAC directives issued to MDAs and Political Parties was also assessed. Out of 280 PAC directives reviewed, 171 (61%) were implemented, 97 (35%) were under implementation, and 12 (4%) had not been implemented, as shown in **Table 6**.

Table 6: Implementation status of PAC directives

Status	Number	Percentage
Implemented	171	61%
Under Implementation	97	35%
Not Implemented	12	4%
Total	280	100

Source: Management Letters 2024/25

105. Although implementation has improved compared to prior years, over one-third of directives remain pending. Delays in implementing PAC directives weaken Parliamentary oversight and prolong exposure to governance and financial management risks.

3.10 System-Level Implications

106. The analysis demonstrates that unresolved audit recommendations within the Central Government are concentrated in critical operational and financial areas. While progress has been made, a significant proportion of recommendations remain in progress, and long-outstanding unresolved issues continue to coexist with new findings, reducing the preventive impact of audit oversight.

107. Failure to address these issues in a timely manner may result in internal control environments weakening; service delivery risks increasing; financial

management credibility declining; and public trust in accountability mechanisms gradually eroding. Strengthening implementation discipline is therefore essential to protect public resources and improve governance outcomes.

3.11 Recommendations to Government

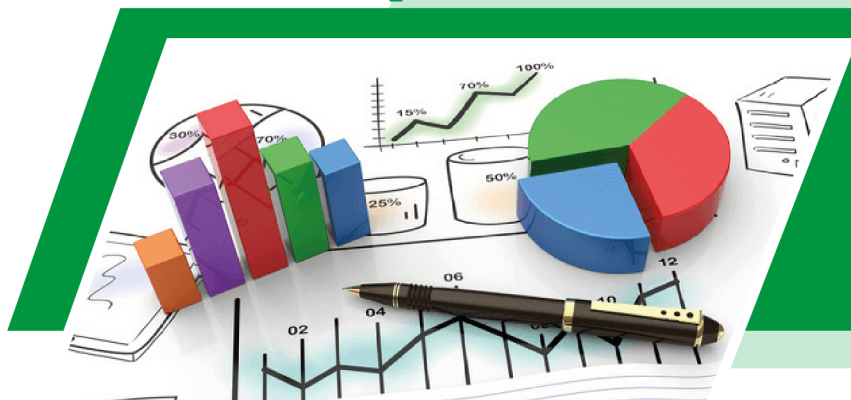
108. In view of the observed implementation gaps, I recommend that the Government through the Paymaster General and respective Accounting Officers, establish a structured Recommendations and PAC Directives Enforcement Framework to strengthen follow up on audit recommendations and ensure timely implementation of audit findings as well as PAC Directives. The framework has to include:

- (a) Clear assignment of accountability for each recommendation and directive to a specifically designated responsible officer or authority, with documented ownership at the entity level;
- (b) Costed and time-bound action plans, incorporating defined implementation timelines, performance indicators, and measurable milestones to track progress towards closure; and
- (c) Enforceable consequence management mechanisms, including but not limited to conditional budget approvals, incorporation of implementation performance into Accounting Officers' performance evaluations, and accountability of Boards and senior management for persistent non-compliance.

109. These measures are necessary to strengthen closure discipline, enhance accountability, and safeguarding public resources within the Central Government.

110. I also recommend that Political Parties' leadership strengthen follow-up mechanisms and internal oversight, particularly in revenue mobilisation and asset formalisation, to ensure timely implementation of audit recommendations and enhance accountability in the management of public funds.

Chapter Four



Budget Preparation, Execution and Public Debt

4.1 Introduction

111. The National Budget of the United Republic of Tanzania is the principal fiscal instrument through which Government policy priorities are translated into funded programmes and public service delivery. It establishes the framework for revenue mobilisation, expenditure allocation, and borrowing, thereby shaping the country's macroeconomic stability and long-term development trajectory.

112. The FY 2024/25 Budget was designed to;

- (i) Sustain economic growth,
- (ii) Strengthen domestic revenue mobilisation to reduce reliance on borrowing, and
- (iii) Safeguard development expenditure in priority sectors such as infrastructure, energy, and social services.

113. This chapter assesses the extent to which the approved fiscal framework was executed in a manner consistent with these objectives and whether the outcomes supported macroeconomic and fiscal sustainability.

4.2 Macroeconomic Stability Indicators

114. The performance of Government revenue, expenditure and borrowing during a financial year cannot be interpreted in isolation. It must be assessed within the broader macroeconomic environment in which the national budget is implemented. Key macroeconomic indicators including economic growth,

inflation, exchange rate movements, tax effort and the trajectory of public debt, provide essential context for understanding the fiscal outcomes observed during the year and for assessing the sustainability of fiscal policy over the medium term.

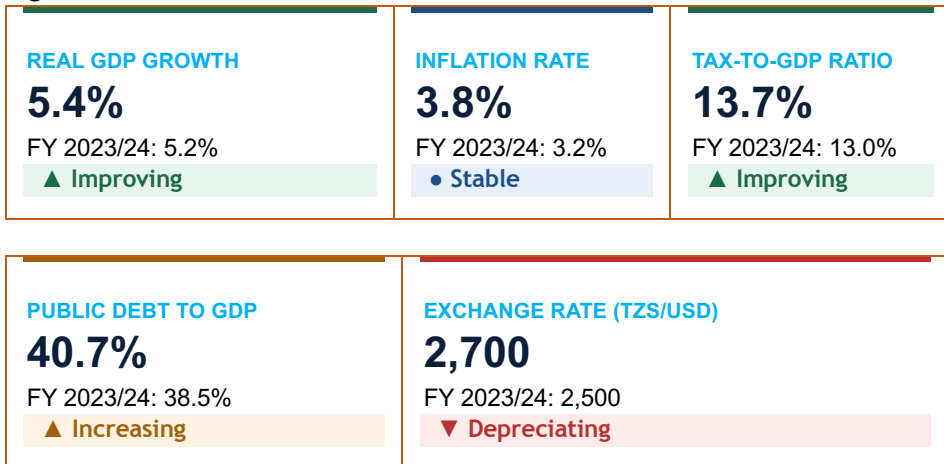
115. During the financial year 2024/25, key macroeconomic indicators reflected continued stability in the Tanzanian economy. Real Gross Domestic Product (GDP) growth increased from 5.2 percent to 5.4 percent, indicating sustained economic expansion supported mainly by the services and manufacturing sectors.

116. The inflation rate rose slightly from 3.2 percent to 3.8 percent but remained within the Bank of Tanzania’s medium-term target range, suggesting stable domestic price levels. The tax-to-GDP ratio improved from 13.0 percent to 13.7 percent, reflecting enhanced domestic revenue mobilisation efforts by the Government.

117. At the same time, the public debt-to-GDP ratio increased from 38.5 percent to 40.7 percent, signalling continued borrowing to finance development and budget operations, though still within sustainability thresholds.

118. On the other hand, the Tanzanian Shilling depreciated from approximately TZS 2,500 to TZS 2,700 per United States Dollar, largely reflecting global currency pressures and increased demand for foreign exchange. Collectively, these indicators suggest that while the economy remains relatively stable and growing, prudent fiscal and debt management will remain important to maintain macroeconomic stability.

Figure 1: Macroeconomic Context



4.3 Revenue Mobilisation and Resource Attainment

119. The approved national budget for FY 2024/25 was revised to TZS 50.29 trillion. My analysis shows that aggregate resources realised during the year amounted to TZS 46.82 trillion, equivalent to 93.11% of the revised budget.

120. Domestic revenue remained the primary source of budget financing and performed close to target. Grants and concessional loans, however, significantly underperformed, creating a financing gap that necessitated increased reliance on non-concessional borrowing to sustain Government operations and development commitments. The summary of resource performance is presented in **Table 7** below.

Table 7: Resource Performance Summary for the FY 2024/25

Category	Revised Budget (TZS Trillion)	Actual collections (TZS Trillion)	Performance (%)
Domestic Revenue	34.61	34.41	99.42
Grants and Concessional Loans	6.07	2.41	39.70
Domestic & External Non-Concessional Loans	9.60	10.00	104.17
Total Resources	50.29	46.82	93.10

Source: Budget Speech 2024/25, Supplementary Act, Financial Statements and Consolidated Fund Report

4.3.1 Domestic Revenue Performance

121. My review of domestic revenue collection indicates that the Government realised TZS 34.41 trillion, representing 99.41% of the revised target of TZS 34.61 trillion. The performance was largely driven by tax collections administered by the Tanzania Revenue Authority (TRA). Local Government Authorities also recorded improved collections from their own sources. See Details in **Table 8** below.

Table 8: Domestic Revenue Performance (FY 2024/25)

Revenue Source	Revised Budget (TZS Trillion)	Actual Collection (TZS Trillion)	Performance (%)
Tax Revenue (TRA)	29.41	30.09	102.31
LGAs Own-Source Revenue	1.35	1.46	108.15

Revenue Source	Revised Budget (TZS Trillion)	Actual Collection (TZS Trillion)	Performance (%)
Non-Tax Revenue	3.83	2.85	74.41
Total Domestic Revenue	34.61	34.41	99.42

Source: Budget Speech 2024/25, Supplementary Act, Financial Statements & Consolidated Fund Report

4.3.1.1 Tanzania Revenue Authority (TRA)

122. The Tanzania Revenue Authority collected TZS 30.09 trillion, exceeding the revised target by 2.31%. Analysis of the composition of tax revenue indicates that Value Added Tax (VAT), income taxes, excise duties and import duties remain the dominant sources of Government revenue.

Table 9: Analysis of the Composition of Tax Revenue Collected by TRA

Tax Category	Amount Collected (TZS Trillion)	Share of Total TRA Revenue (%)
Value Added Tax (VAT)	9.12	30.31
Income Taxes	8.65	28.75
Import Duties	6.84	22.73
Excise Duties	4.52	15.02
Other Taxes and Levies	0.96	3.19
Total TRA Revenue	30.09	100.00

Source: Tanzania Revenue Authority and Budget Speech 2024/25

123. The strong performance in tax revenue contributed to an increase in the Tax-to-GDP ratio from 13.0% to approximately 13.7%, indicating gradual improvement in domestic resource mobilisation.

124. The improvement in revenue collection was supported by several tax policy and administrative reforms implemented during FY 2024/25. Key measures included:

125. VAT and Indirect Tax Reforms:

The tax base was expanded by bringing online digital services within the VAT net, while zero-rating was maintained for selected strategic commodities such as gold, fertilisers and locally manufactured cotton garments.

126. Income and Withholding Tax Reforms:

- (i) A 5% withholding tax was introduced on resident digital content creators.
- (ii) A 3% tax was applied to non-resident digital platforms operating in Tanzania.
- (iii) A 2% withholding tax was extended to artisanal (small-scale) miners.

127. Excise Duty and Levy Adjustments:

- (i) A 10% excise duty was imposed on gaming and betting advertisements.
- (ii) Motor vehicle registration taxes were updated to include electric vehicles.
- (iii) New Plant Health Fees, Industrial Development Levies and increased Railway Development Levies were introduced.

4.3.1.2 Unrealised Revenue Potential

128. Despite the overall improvement in tax revenue performance, the projected gains from some reforms were not fully realised due to administrative and compliance challenges. Some minor revenue categories including property rates and certain licensing fees recorded declines, while implementation delays affected the performance of newly introduced levies.

129. As a result, Tanzania's tax-to-GDP ratio remains materially below the 18-20% benchmark commonly associated with sustainable emerging-market economies. Full and timely implementation of tax reforms could further strengthen domestic revenue mobilisation.

130. I recommend that the Government address the identified administrative and compliance challenges in order to maximise the expected revenue potential from the reforms already introduced.

4.3.1.3 Non-tax Revenue Performance

131. Non-tax revenues involve MDA's collections from various sources such as fees, charges, parastatal dividends, administrative fees, property Income, fines, penalties, royalties, and sales of goods and services. These revenues are collected through respective MDAs' collection accounts and ultimately transferred to the Consolidated Fund.

132. My assessment shows Non-tax revenue was estimated at TZS 3.83 trillion, representing a 9.12 percent increase from the previous year's budget

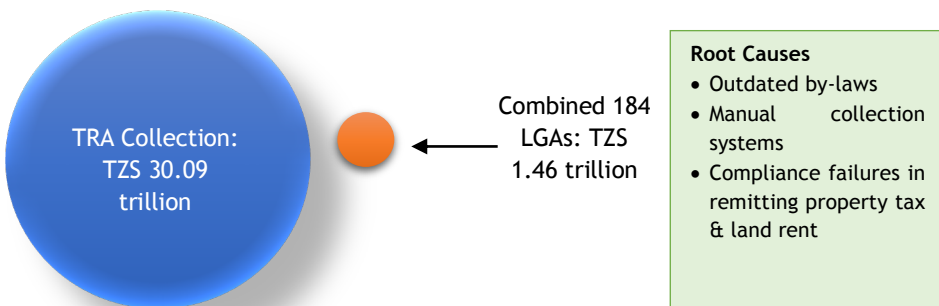
of TZS 3.51 trillion. Actual collections amounted to TZS 2.85 trillion, equivalent to 74.14 percent of the estimate and reflecting a 7.98 percent increase compared to the previous year’s actual collection of TZS 2.63 trillion.

4.3.1.4 LGA Own Source Fiscal Assessment

133. Local Government Authorities (LGAs) collected TZS 1.46 trillion, representing 108.01% of their collection target of TZS 1.35 trillion. This performance is commendable.

134. Despite this positive outturn, a structural imbalance exists between local and central revenue mobilisation. The combined revenue collected by all 184 LGAs accounts for less than 5% of central Government tax collections, despite LGAs hosting significant economic activities particularly agriculture, which contributes approximately 24.5 - 26.5% of national GDP.

Figure 2: The Scale Mismatch: Local Government vs Central Government Collection



135. My audit also noted delays in remitting the statutory 20% share of property tax revenue to LGAs, and inconsistent transfers of the 20% land rent allocation. These failures continue to limit the fiscal autonomy of local authorities and their capacity to deliver services to citizens

136. I recommend that the Government enforce statutory revenue-sharing transfers to LGAs without further delay. Councils cannot effectively deliver local services when the funds they are legally entitled to collect are withheld or delayed. Structural reforms to strengthen LGA own-source revenue capacity should also be prioritised.

4.3.2 External Financing: Grants and concessional loans

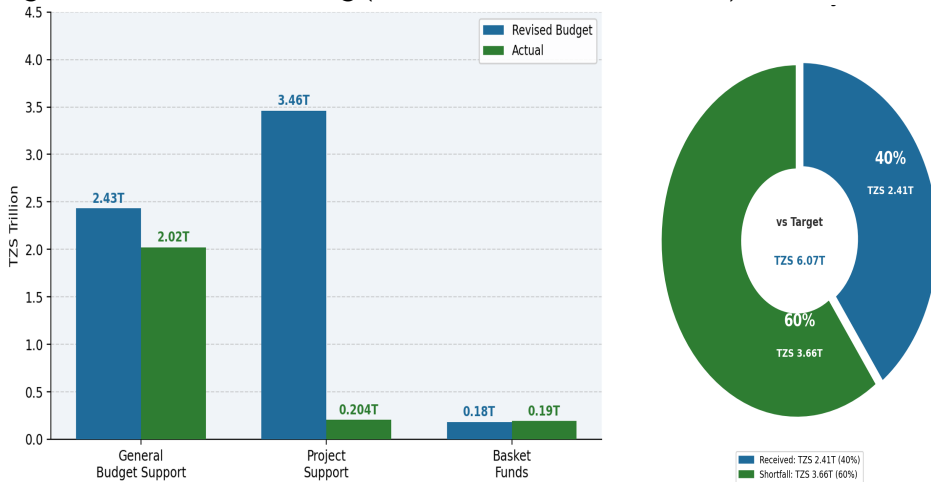
137. External financing through Grants and Concessional channels recorded a significant shortfall during the fiscal year, with TZS 2.41 trillion (39.73%) realised compared to the approved target of TZS 6.07 trillion, resulting in a substantial financing gap. More details are shown in the Table 10 below:

Table 10: Performance of Grants and Concessional Loans

Category	Revised Budget (TZS) Billion	Actual (TZS Billion)	Performance (%)
General Budget Support	2,435.50	2,020.44	82.96
Project Support	3,461.94	203.96	5.89
Basket Funds	178.89	189.84	106.12
Total	6,076.33	2,414.24	39.73

Source: Budget Speech 2024/25, Supplementary Act, Financial Statements & Consolidated Fund Report

Figure 3: External Financing (Grants & Concessional Loans) - 2024/25



Source: Budget Speech 2024/25, Supplementary Act and Consolidated Fund Report

138. Project support was the most severely affected category, receiving only TZS 203.95 billion against a target of TZS 3.46 trillion a performance rate of 6 percent. This effectively meant that the majority of planned development projects dependent on donor financing could not be implemented as planned. The underperformance in external concessional financing increased the Government's reliance on alternative funding sources.

4.3.3 Government Borrowing and Financing Strategy

139. Total non-concessional borrowing reached TZS 10.00 trillion, equivalent to 104.2 percent of the revised borrowing target. Details are shown in the Table 11 below.

Table 11: Performance of Non-Concessional Borrowing (FY 2024/25)

Borrowing Category		Budget (TZS Trillion)	Actual (TZS Trillion)	Performance (%)
External Loans	Non-Concessional	2.98	2.89	96.98
Domestic Loans (New Financing)		2.59	2.77	106.95
Domestic Loans (Rollover)		4.02	4.33	107.71
Total		9.60	10.00	104.17

Source: Budget Speech 2024/25 and Consolidated Fund Report 2024/25

4.4 Expenditure Execution and Consolidated Fund Management

140. The approved Government budget for the financial year 2024/25 amounted to TZS 50.29 trillion, of which recurrent expenditure was TZS 34.943 trillion (69%) and development expenditure was TZS 15.348 trillion (31%).

141. During the year, total Government expenditure amounted to TZS 47.838 trillion. This expenditure was primarily financed through the Consolidated Fund, which received TZS 46.854 trillion. To supplement these resources, the Government utilised an overdraft facility of TZS 984.62 billion.

142. In addition, TZS 5.25 trillion was utilised outside the exchequer system, in Direct-to-Project Funds (D-Funds) disbursed directly by development partners.

143. Of the total expenditure of TZS 47.755 trillion released from the Consolidated fund, TZS 34.13 trillion (71%) was spent on recurrent expenditure, while TZS 13.62 trillion (29%) was spent on development expenditure.

144. I acknowledge the Government’s efforts in addressing this matter; however, I recommend that the Ministry of Finance enforce strict adherence to the Consolidated Fund framework. All development partner funds disbursed directly to projects should be properly routed through and reported within the central exchequer system to enhance transparency and strengthen fiscal accountability.

4.5 Unremitted Special Funds Collected and Paid into the Consolidated Fund TZS 1.48 Trillion

145. Article 135(2) of the Constitution of the United Republic of Tanzania prohibits the deposit of funds designated by law for specific purposes into the Consolidated Fund and requires such funds to be paid into the respective special funds established for those purposes. These include funds earmarked for road maintenance under the Road Fund Board, railway infrastructure development under the Tanzania Railway Corporation, water development projects under the National Water Fund, and rural energy access initiatives under the Rural Energy Agency.

146. However, my audit noted that special purpose revenues amounting to TZS 2.26 trillion, mainly from fuel levy, in-transit charges and Railway development Levy were deposited into the Consolidated Fund instead of the respective special fund accounts, contrary to constitutional requirements. Of this amount, only TZS 780.89 billion was subsequently disbursed to the respective institutions, leaving TZS 1.48 trillion undisbursed. The undisbursed funds were utilised to finance other Government activities, contrary to their designated purposes. Details are presented in Table 12 below.

Table 12: Special Funds Deposited into the Consolidated Fund Not Remitted

Name of the Fund	Type of Fees/Levy	Collections by TRA and transferred to MoF (TZS Billions)	Amount Remitted to Funds (TZS Billions)	Unremitted Amount (TZS Billions)
NWF	Water Supply and Sanitation	207.01	112.55	94.45
RFB	Fuel and transit	1,291.16	379.52	911.64
REA	Fuel and Energy	433.65	161.25	272.41
Railway Fund	Railways Development Levy	331.13	127.56	203.56
Total		2,262.95	780.89	1,482.07

Source: TRA Financial Statements and Funds Individual Management Letters 2024/25

147. I acknowledge that the Government is undertaking initiatives to review and harmonise the legal and institutional frameworks governing the management of these special-purpose funds. However, until such reforms are completed, depositing earmarked revenues into the Consolidated Fund and partially remitting them to the respective funds is inconsistent with Article 135(2) of the Constitution and limits these funds' ability to implement their intended development activities.

148. In view of the challenges identified, I recommend that the Government take the following measures to ensure that funds are allocated to implement the intended activities:

- (a) The Government should release the appropriated funds in the Funds' budgets as planned; and
- (b) Amendments to the law should be considered to allow a portion of revenues to go directly to the Funds while the remaining portion goes to the Government Consolidated Fund, to finance increased loans and enhance the Government's capacity
- (c) fund other strategic projects.

4.6 Public Debt

149. As of 30 June 2025, Tanzania's total public debt stood at TZS 110.05 trillion, comprising TZS 35.50 trillion in domestic debt and TZS 74.55 trillion in external debt. The debt stock increased by TZS 12.70 trillion (13.04 percent) compared to FY 2023/24, primarily due to external borrowing to finance development projects and compensate for the shortfall in concessional financing.

Table 13: Public Debt Sustainability and Servicing Burden

Indicator	Tanzania's Level	Safe Threshold	Status
Present Value of total public debt to GDP	40.7%	Below 55%	✓ Safe
Present Value of external public debt to GDP	24.9%	Below 40%	✓ Safe
Present Value of external debt to exports	125.4%	Below 180%	✓ Safe

Source: Ministry of Finance Debt Management Reports and Bank of Tanzania

150. These results confirm that Tanzania's public debt remains within internationally accepted sustainability boundaries. However, the continued year-on-year increase driven partly by exchange rate depreciation and the growing share of non-concessional borrowing underscores the imperative for prudent debt management to safeguard long-term fiscal stability.

4.7 Sovereign Credit Rating

151. Further, I assessed the sovereign creditworthiness based on recent evaluations. Fitch Ratings and Moody’s Investors Service, in December 2024 and March 2025 respectively, assigned stable outlooks, reflecting confidence in the country’s macroeconomic stability and debt management framework as summarized in Table 14.

Table 14: Credit Rating Report

Rating Agency	Credit Rating	Outlook
Fitch Ratings	B+	Stable
Moody’s Investors Service	B1	Stable

Source: Moodys and Fitch Ratings Reports

152. A 'Stable' outlook from both agencies reflects the expectation that Tanzania’s fiscal position will not deteriorate materially in the near term. Maintaining favourable ratings requires continued commitment to fiscal discipline, effective debt management and sustainable economic growth. Any significant departure, including rapid accumulation of non-concessional debt or material weakening of domestic revenue could trigger a rating revision.

153. I recommend that the Government maintain prudent debt management by prioritising concessional borrowing over commercial financing and aligning new borrowing with projects that generate measurable economic returns, thereby preserving current favourable debt sustainability indicators and sovereign credit ratings.

Chapter Five



Revenue Management

5.1 Introduction

154. This chapter Five presents the overall fiscal performance of the Government for the financial year 2024/25, including revenue mobilisation outcomes, the macroeconomic context, and the contribution of domestic revenue to budget financing.

155. Building on that analysis, the chapter focuses on the management of tax and non-tax revenues during the year under review. In particular, it examines the effectiveness of revenue administration, compliance with applicable laws and regulations, adequacy of internal control systems, and the efficiency of administrative and enforcement processes within the revenue-collecting authorities.

156. The chapter highlights weaknesses identified during the audit that may undermine revenue collection, delay revenue realisation, or expose the Government to potential revenue losses. Appropriate recommendations are provided to strengthen revenue administration and improve compliance.

5.2 Tax Revenue Performance

157. In the financial year 2024/25, the Tanzania Revenue Authority collected TZS 30.09 trillion above the set target of TZS 29.41 trillion for Tanzania Mainland, reflecting an over-collection of TZS 679.90 billion, equivalent to 2.3% of the total revenue targets in Tanzania Mainland. **Table 15** provides an analysis of the revenue collection in the Tanzania Mainland.

Table 15: Revenue Collection Tanzania Mainland

Revenue	Approved Estimated Collection TZS (Billion)	Net Actual Collection TZS (Billion)	Over/(Under) Collection TZS (Billion)	% of Over collection
A	B	C	D= (C-B)	E=(D/B)*100
Total Collection	30,431.15	31,593.05	1,161.90	3.8
Less: Refunds & Transfers to ZRB	1,034.19	1,526.47	492.28	47.6
Total (Net of refunds)	29,396.95	30,066.57	669.62	2.3
Add: Treasury Vouchers ¹	18.33	28.62	10.28	56.1
Net Inclusive Treasury Vouchers	29,415.29	30,095.19	679.90	2.3

Source: Audited Revenue statement 2024/25

158. Similarly, the actual collection of union taxes by TRA in Zanzibar was TZS 651.99 billion, exceeding the set target of TZS 600.08 billion by TZS 51.91 billion, equivalent to 8.7%.

159. The above achievement was mainly attributed to enhanced taxpayers' engagement; taxpayer education; tax campaigns, including door-to-door campaigns; increased imports; and strengthened enforcement activities such as anti-smuggling operations, audits and investigations. These efforts were complemented by a relatively conducive business environment.

5.2.1 The trend of revenue collection

160. An analysis of revenue collection over the past five financial years indicates a significant improvement in TRA's performance. During FY 2024/25, the Authority collected TZS 30.75 trillion for Tanzania Mainland and Zanzibar combined against a target of TZS 30.02 trillion, resulting in an over-collection of TZS 731.81 billion, equivalent to 2.4 percent above the approved target.

161. This performance represents a notable turnaround from previous years, during which the Authority consistently recorded revenue shortfalls. The five-year trend shows a gradual reduction in deficits from 13.6 percent in 2020/21 to a surplus position in 2024/25, indicating improvements in tax administration, compliance enforcement, expansion of the tax base, and monitoring of tax arrears.

¹ Treasury Voucher Cheques are expenses paid through tax system to cover import duties of exempted person which includes Civil servants, Public Officials and Non-Governmental organizations. In this case TVCs were included as part of collection assessment for Customs & Excise department.

162. The trend of revenue collection over the past five years is shown in Table 16.

Table 16: Trend of Revenue Collection

Financial Year	Targets TZS (Billions)	Actual Collection TZS (Billions)	Over/Under collection TZS (Billions)	(%) of Over/under collection
2024/25	30,015.37	30,747.18	731.81	2.4
2023/24	27,246.05	26,573.61	(672.44)	(2.5)
2022/23	24,106.81	23,039.73	(1,067.09)	(4.4)
2021/22	22,191.17	21,303.87	(887.30)	(4.0)
2020/21	20,709.32	17,897.86	(2,811.46)	(13.6)

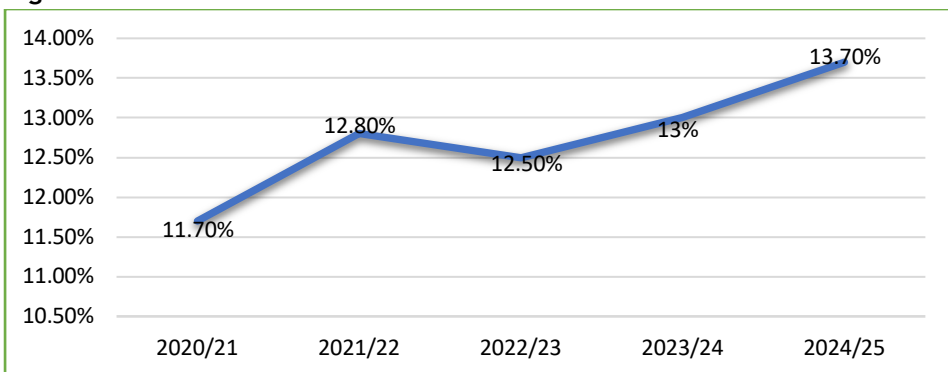
Source: TRA Revenue Statements for 2020/21 to 2024/25

Tax to GDP Ratio

163. The tax yield, commonly referred to as the Tax-to-GDP ratio, measures the proportion of a country’s total tax revenue relative to its Gross Domestic Product (GDP). This indicator assesses the Government’s capacity to mobilise domestic revenue relative to the size of the economy. A higher tax yield indicates that a greater share of national economic outputs is collected in taxes, reflecting improved revenue mobilisation and fiscal capacity.

164. During the financial year 2024/25, Tanzania’s tax-to-GDP ratio rose to 13.7%, compared to 13.0% in 2023/24. This slight increase reflects an improvement in revenue mobilisation relative to the economic growth. Figure 4 presents the trend in the country’s tax yield over the last five years.

Figure 4: Tax Yield for Tanzania for Five Years



Source: East African Revenue Authorities Regional Comparative Report

165. Figure 4 above indicates that Tanzania’s tax-to-GDP ratio has gradually increased over the past five years, rising from 11.7% to 13.7%, with 13.7% achieved in 2024/25.

166. A comparison of Tanzania's tax yield with that of other East African countries is shown in Table 17.

Table 17: Tax Yield for East African Countries for Five Years

Country	2020/21	2021/22	2022/23	2023/24	2024/25
Kenya	13.70%	15.00%	14.20%	13.8%	14.7%
Rwanda	16.30%	15.80%	15.00%	14.9%	14.3%
Tanzania	11.70%	12.80%	12.50%	13.0%	13.7%
Uganda	13.00%	13.50%	13.70%	13.5%	14.0%
Burundi	17.00%	17.60%	18.00%	17.0%	13.9%

Source: East African Revenue Authorities Regional Comparative Report

167. Notwithstanding the upward trend, Tanzania's tax-to-GDP ratio remains comparatively lower than that of other East African countries, implying that a relatively smaller share of national economic output is mobilised as tax revenue.

168. Despite the notable improvement in revenue collection during the financial year 2024/25, Tanzania's tax efficiency still requires further enhancement to raise the tax-to-GDP ratio. This can be achieved by building on successful strategies, expanding the tax base, strengthening compliance enforcement, optimising digital tax systems, monitoring and rationalising exemptions, resolving tax disputes, and promoting taxpayer education. Implementing these measures would enable the Government to mobilise a greater share of the country's economic output as revenue.

5.2.2 Escalating Tax Appeal Backlog Resulting in TZS 10.75 Trillion Revenue Exposure

169. The analysis of the tax appeal data from the financial years 2019/20 to 2024/25 indicates a sharp and sustained increase in both the number of unresolved tax disputes and the value of revenue under contestation (for both Tanzania Mainland and Zanzibar) before the Court of Appeal of Tanzania (CAT), the Tax Revenue Appeals Tribunal (TRAT), and the Tax Revenue Appeals Board (TRAB). Annual cases rose from 7 to 1,223 for Tanzania Mainland and 8 to 29 for Zanzibar from 2019/20 to 2024/25, with cumulative revenue exposure reaching TZS 10.75 trillion for both Mainland and Zanzibar in 2024/25.

170. The growing backlog is largely attributed to limited institutional capacity, procedural delays in handling appeals, and weak early dispute-resolution mechanisms within the Tanzania Revenue Authority (TRA), resulting in unnecessary case escalation. A detailed analysis of tax appeal cases, showing the number of cases and their respective tax values at each appellate level, is provided in Table 18.

Table 18: Outstanding Tax Cases Tanzania Mainland

YEAR	NO. OF CASES	COURT OF APPEAL (CAT)	TAX REVENUE APPEALS TRIBUNAL (TRAT)	TAX REVENUE APPEALS BOARD (TRAB)	TOTAL
		TZS	TZS	TZS	TZS
2024/2025	1223	41,365,060,640	3,068,494,827,421	1,752,647,986,953	4,862,507,875,014
2023/2024	317	396,378,778,408	2,370,771,263,435	984,390,617,755	3,751,540,659,598
2022/2023	32	13,076,213,069	3,283,370,311	98,620,355,198	114,979,938,578
2021/2022	29	104,418,729,467	14,989,386,623	1,447,228,904,031	1,566,637,020,121
2020/2021	16	407,143,423	0	259,166,378,531	259,573,521,954
2019/2020	7		49,729,889,875	115,131,129,198	164,861,019,073
Total	1624	555,645,925,007	5,507,268,737,665	4,657,185,371,666	10,720,100,034,338

Source: Revenue Statements 2024/25

171. For Zanzibar, there were 44 tax cases relating to Union revenue collected by TRA, with a total value of TZS 30.01 billion as detailed in **Table 19**.

Table 19: TRA Cases at Appellate Machineries as at 30 June 2025 for Zanzibar

YEAR	NUMBER OF CASES	CAT (TZS)	TRAB (TZS)	TRAT (TZS)	TOTAL (TZS)
2024/2025	29	20,421,374,955	4,498,220,413	-	24,919,595,369
2023/2024	3	-	29,591,385	-	29,591,385
2022/2023	3	-	2,483,592,913	2,285,605,395	4,769,198,308
2021/2022	1	-	-	125,366,562	125,366,562
2019/2020	8	-	166,444,653		166,444,653
Total	44	20,421,374,955	7,177,849,364	2,410,971,957	30,010,196,277

Source: Revenue Statements 2024/25

172. I recommend that the Government strengthen the capacity of TRAB, TRAT, and CAT through increased staffing, digitisation, and improved case-management systems; enhance TRA’s internal dispute-resolution mechanisms to minimise avoidable escalation of cases; establish and enforce clear performance targets for the timely determination of appeals; and conduct periodic reviews of high-value cases to prioritise their resolution and reduce the growing fiscal exposure.

5.2.3 Non-Compliance with Tax Laws on Filing of Returns and Payment of Taxes

173. Section 66(1) of the VAT Act, Cap. 148 [R.E. 2019] requires taxable persons to file VAT returns by the 20th day of the month following the tax period, regardless of whether tax is payable. Section 84(2) of the Income Tax Act, Cap. 332 [R.E 2019] requires withholding agents to file PAYE statements within seven days after the end of the relevant month, while Section 78(1) of the Tax Administration Act, Cap 438 [R.E 2023], provides for penalties for failure to file returns or pay tax by the due date.

174. My review of the E-Filing system for FYs 2022/23 to 2024/25, covering 17 sampled tax regions for VAT and 10 sampled tax regions for Pay as You Earn (PAYE), Skill and Development Levy (SDL), and Returns of Income (ROI), revealed an increasing trend of VAT non-filers and persistently high rates of non-filing for PAYE, SDL, and ROI over three consecutive years. This trend indicates systemic non-compliance and suggests inadequate enforcement of statutory filing obligations, thereby exposing the Government to risks of revenue leakage, delayed assessments, weakened tax administration, and accumulation of penalties and interest.

175. Further review of the E-Filing system for 11 of the 20 tax regions visited revealed that 10,162 VAT-registered taxpayers filed returns declaring VAT payable of TZS 285.10 billion. However, by the time I concluded the audit, the entire amount was unpaid. Additionally, PAYE amounting to TZS 4.91 billion for two tax regions was withheld from employees and declared by employers but had not been remitted to the Authority. These instances reflect weaknesses in follow-up and enforcement mechanisms for tax collection.

176. I recommend that the Government strengthen compliance and enforcement mechanisms by enhancing taxpayer awareness, implementing automated reminders, and continuously monitoring filing and payment trends, while instituting robust follow-up procedures to ensure the timely recovery of outstanding VAT and PAYE liabilities, including applicable interest and penalties.

5.2.4 Failure of 30,833 eligible taxpayers to acquire and use EFD machines

177. Regulation 10(1) of the Income Tax (Electronic Fiscal Devices) Regulations, 2012 requires all eligible persons to acquire and use Electronic Fiscal Devices (EFDs) in their daily business transactions to ensure proper recording and reporting of sales, and Regulation 4(1) requires any person who is obliged or appointed by the Commissioner to be an eligible person to register as users of Electronic Fiscal Device.

178. My review of EFD reports for FY 2024/25, covering 15 of 20 tax regions, revealed that 30,833 eligible taxpayers had not acquired EFD machines despite meeting the eligibility criteria under Regulation 4(1). Consequently, these taxpayers continued conducting business transactions outside the electronic fiscal system. This reflects inadequate mechanisms to enforce compliance and limits the Authority's ability to capture, monitor, and reconcile sales transactions in real time, thereby increasing the risk of underreporting, tax evasion, and inequity within the tax system.

179. I recommend that the Government strengthen enforcement mechanisms by integrating EFD ownership verification into taxpayer registration processes, VAT return reviews, and routine field inspections to ensure all eligible taxpayers acquire and use functional EFDs. Additionally, taxpayer education initiatives should be intensified to enhance awareness of the legal requirement to use EFDs and the associated compliance obligations and revenue risks of non-adoption.

5.2.5 Uncollected License Fees and Industrial Development Levy Amounting to TZS 8.31 Billion

180. Government Notice No. 539S, published on 30 June 2024, amended the Road Traffic (Motor Vehicles Registration) Regulations, 2024 by introducing a motor vehicle license fee of TZS 50,000 on the clearance of motorcycles and tricycles (Part 1B). The Notice provides that a motor vehicle licence fee of TZS 50,000 shall be charged on the issuance of a certificate of registration for motorcycles and tricycles, whether electric or otherwise.

181. My audit found that the Authority did not adequately monitor and enforce the directive requiring the collection of the TZS 50,000 licence fee upon the clearance of motorcycles and tricycles. This was mainly attributed to delays in receiving and disseminating the relevant Government Notice containing the updated directives. Consequently, the required licence fees amounting to TZS 8.26 billion were neither configured nor enforced in TANCIS during the financial year 2024/25. At the time of concluding the audit, the Authority had collected TZS 451 million, leaving an outstanding balance of TZS 7.81 billion.

182. Additionally, Section 18A of the Imports Control Act, Cap. 276, as amended by the Finance Act, 2024, introduced an Industrial Development Levy (IDL) at a rate of 10% on the customs value of imported goods, including tariff codes 3402.50.00 and 7213.91.10. However, my audit conducted at the Customs Service Centre at Tanga Port and the Hororo Customs Border revealed 28 items under the respective HS codes on which IDL was not applied. This non-compliance resulted in uncollected IDL of TZS 429.16 million and VAT of TZS 77.24 million, leading to a total revenue shortfall of TZS 506.41 million.

183. I recommend that the Government take immediate measures to recover the outstanding licence fees and levy amounting to TZS 8.31 billion and that management strengthen monitoring and coordination mechanisms to ensure the timely implementation of Government directives and the proper configuration of revenue measures in TANCIS.

5.2.6 Uncollected Taxes on Imported Goods and Fuel Amounting to TZS 84.32 Billion

184. Section 38(2) of the East African Community Customs Management Act, 2004 requires that where goods are cleared under provisional entry for home consumption, the importer must deposit the estimated duty and any additional amount as determined by the proper officer and, within three months, produce satisfactory evidence of value and perfect the entry. Failure to do so renders the deposit liable to forfeiture. Further, Section 34(1) of the same Act requires that all cargo unloaded from a vessel, aircraft, or vehicle be entered within twenty-one days for home consumption, warehousing, transshipment, transit or export processing zones.

185. My Audit review at the Customs Service Centre noted that 224 import transactions with tax amounts TZS 83.65 billion were cleared under provisional entries with the associated taxes not settled within the statutory timeframe, with some cases dating back to July 2024. This was mainly due to inadequate management follow-up to ensure the timely perfection of entries.

186. Additionally, review of manifest data revealed seven bills of lading covering 6,190,856.50 litres of fuel imported by four Oil Marketing Companies that were not entered for home consumption, resulting in taxes estimated at TZS 2.06 billion not being assessed or collected. Although TZS 1.39 billion relating to four bills of lading was subsequently collected, an outstanding balance of TZS 674.19 million remained. These weaknesses indicate gaps in enforcement, monitoring, and reconciliation controls, exposing the government to revenue loss and delayed revenue collection.

187. I recommend that Tanzania Revenue Authority:

- (a) Establish a strong monitoring and reconciliation mechanism between manifest data, provisional entries, and TANCIS records to ensure that all provisional entries are perfected within the prescribed three-month period and that all imported fuel is promptly entered for home consumption and assessed for tax in accordance with the law.
- (b) Take immediate action to collect the outstanding taxes, including enforcement of deposits, imposition of statutory penalties and interest, and initiation of legal measures where necessary.

5.2.7 Inadequate Monitoring of Transit Goods Resulting in Uncollected Taxes of TZS 110.77 Billion

188. The Customs Quality Standard Procedure (CED-803-D - Oil Products Monitoring) requires that transit fuel consignments be properly monitored through TANCIS and either transited or localised for taxation within the prescribed timeframe, while Regulation 104 (4 & 16) of the East African Community Customs Management Regulations, 2010, require transit goods to be exported within the allowable period or be deemed imported for home consumption and taxed accordingly.

189. My Audit revealed that 20 transit fuel consignments imported between June and December 2023, with estimated taxes of TZS 5.47 billion, were neither transited nor localised for 23 to 29 months. While TZS 3.61 billion was subsequently paid after audit, an outstanding balance of TZS 1.85 billion remained.

190. At Kigoma Port, discrepancies were noted between quantities recorded in TANCIS Exit comments and the certified capacities of four vessels across 15 shipments. Although the initial audit estimated excess volumes of 1,208,582.82 litres with an estimated tax amount of TZS 1.06 billion, management's reconciliation identified a higher excess of 4,076,087.46 litres, attracting estimated taxes of TZS 3.58 billion. Of this amount, 188,534.67 litres with taxes of TZS 163.64 million was accounted for, leaving 3,887,552.79 litres with corresponding estimated tax implications of TZS 3.42 billion unaccounted for, raising concerns over possible non-exportation and potential Government revenue loss.

191. Further review of transit fuels noted discrepancies involving 16,219,241.20 kilograms of transit cargo and 88,037,470.37 litres of transit fuel, with estimated taxes of TZS 105.50 billion, were identified as not having exited the country at Rusumo, Mutukula, and Kabanga border stations.

192. These gaps demonstrate inadequate monitoring, weak reconciliation controls, and insufficient follow-up on transit movements, creating a significant risk of revenue loss.

193. I recommend that the Government:

- (a) Strengthen reconciliation and supervisory controls over transit goods, including periodic reconciliations between manifest data, exit records, and TANCIS declarations. Exit verification procedures

should ensure declared quantities are validated against vessel capacities and border confirmation records; and

- (b) Expedite follow-up on all outstanding transit consignments and enforce recovery of applicable duties, taxes, penalties, and interest to safeguard revenue and prevent recurrence.

5.2.8 Non-Compliance with Tax Laws and EFD Requirements Resulting in Revenue Losses and Irregular Payments amounting to TZS 715.48 Million

194. Section 107(1) of the Income Tax Act, Cap 332 [R.E 2023] requires resident corporations to withhold income tax on payments made for goods supplied by resident persons at the rate prescribed under the First Schedule. Further, Regulation 28(1) of the Income Tax (Electronic Fiscal Devices) Regulations obliges purchasers to demand and retain EFD receipts for goods and services acquired. These provisions are intended to safeguard government revenue and ensure proper tax administration.

195. My audit review revealed widespread non-compliance with the cited legal requirements across several public entities. Five entities failed to withhold income tax amounting to TZS 40.94 million on payments for goods and services. In addition, 10 entities made payments totaling TZS 674.54 million without obtaining valid EFD receipts, thereby violating statutory requirements.

196. The combined effect of these irregularities amounts to TZS 715.48 million, exposing the Government to revenue loss, diversion of public funds, and weakened tax compliance controls. The deficiencies were mainly attributed to inadequate due diligence, weak internal controls, and failure to enforce compliance with tax laws during procurement and payment processes. See details in Table 20.

Table 20: Summary of revenue loss and irregular payments of taxes

No	Name of the Entity	Amount (TZS)
A. Entities with Taxes not withheld on goods and services		
1.	Tourism Development Levy (TDL) Fund	26,866,647
2.	Private Hospital Advisory Board	8,742,802
3.	Fisheries Education and Training Agency (FETA)	4,177,137
4.	SHIMA Guard - Corporation Sole	810,000
5.	Forest Training Institute (FTI)	345,186
	Subtotal	40,941,773
B. Entities with Payments not supported by EFD receipts		
1.	Lake Victoria Basin Water Board	300,145,786
2.	Tumbi Regional Referral Hospital	161,001,484

No	Name of the Entity	Amount (TZS)
3.	Mawenzi Regional Referral Hospital	97,098,800
4.	TEMESA	31,071,067
5.	Fisheries Education and Training Agency (FETA)	22,674,950
6.	Kondoa WSSA	20,972,111
7.	Ministry of Livestock and Fisheries (Livestock Sector) - (Vote 99)	16,663,733
8.	Mugango-Kiabakari WSSA	13,226,214
9.	Environmental Health Practitioners Council-EHPC	8,900,000
10.	Town Planners Registration Board	2,793,254
	Subtotal	674,547,399
	Total	715,489,171

Source: Management letters for the FY 2024/25

197. I recommend that the Government strengthen enforcement of tax compliance controls within all public entities by ensuring strict adherence to withholding tax provisions, mandatory verification of EFD receipts before payment. The Government should also take immediate measures to recover the unpaid taxes.

5.3 Management of Non-Tax Revenue

198. Non-tax revenue plays a vital role in supporting the Government’s fiscal stability and long-term financial sustainability. It refers to income generated from sources other than taxation, including fees, fines, licences, permits, rents, royalties, and proceeds from the sale of goods and services. Effective management and optimisation of these revenue streams enhance the Government’s capacity to finance public services and development programmes without increasing the tax burden.

5.3.1 Uncollected Non-Tax Revenue Amounting to TZS 147.99 Billion and USD 24.3 Million

199. To enhance the collection from this source, accounting officers are required, through Section 58(b) of the Budget Act, Cap. 439[R.E 2020], to efficiently collect, prevent mismanagement, and ensure they contribute effectively to the government budget.

200. My review and analysis of financial records from 17 Government entities revealed that, as at 30 June 2025, non-tax revenue amounting to TZS 147.99 billion and USD 24.3 million (equivalent to TZS 63.4 billion) remained uncollected. A significant portion of this outstanding amount relates to the Tanzania Airports Authority (TAA), which had uncollected revenue from rent, concessions, and penalties totalling TZS 68.7 billion. Similarly, the Tanzania National Roads Agency (TANROADS) had outstanding road reserve usage fees

and overload charges amounting to TZS 60.1 billion and USD 23.1 million (equivalent to TZS 60.2 billion). This non-collection is primarily due to weak enforcement mechanisms, which limit the contribution of earned revenue to financing the budget-planned expenditures. Details are shown in **Appendix II**.

201. I recommend that the Government strengthen collection mechanisms to recover the TZS 147.99 billion and USD 24.3 million in outstanding revenue currently held by various entities. Enhanced enforcement is critical to improving the collectability of these debts, thereby providing essential financing for the government budget and increasing the liquidity of organisations such as TAA and TANROADS.

5.3.2 Collection of Revenue without using the GePG System

202. The 2024/25 budget framework emphasises various policies, strategies, and administrative measures on revenue collection, including using the Government Electronic Payment Gateway System (GePG) for public revenue collection, as required by Section 7 of the Public Finance Act, Cap 348 [R.E 2020].

203. My review found that three entities collected TZS 694.98 million as non-tax revenue without using the Government Electronic Payment Gateway (GePG) system, as detailed in **Table 21**.

Table 21: Entities with Collections of Revenue without using GePG

No.	Name of the Entity	Amount (TZS)
1.	Tanzania Police Force Medical Unit	293,842,367
2.	Fisheries Education and Training Agency (FETA)	275,307,000
3.	Immigration Services Department - (Vote 93) - TRITA - Moshi, Kilimanjaro	125,840,000
	Total	694,989,367

Source: Management letters for the FY 2024/25

204. Revenue collection without using the GePG system undermines transparency, accountability, and efficiency in revenue management and increases the risk of mismanagement, misappropriation, or loss of public funds.

205. I recommend that the Government and relevant authorities enforce strict compliance with the GePG system for all public revenue collections to ensure transparency and accountability.

Chapter Six



Expenditure Management

6.1 Introduction

206. Effective expenditure management ensures that public funds are efficiently allocated and spent in accordance with financial, legal and regulatory frameworks and contribute to the intended objectives of service delivery. Sound expenditure controls are also essential in preventing irregular payments, safeguarding public resources, and ensuring value for money in the use of Government funds.

207. Public expenditure also gives rise to liabilities where obligations are incurred but not yet settled. Consequently, weaknesses in expenditure management may result in accumulation of unpaid obligations, irregular payments, or financial exposures to the Government. My audit therefore assessed expenditure management practices across Ministries, Departments, Agencies, and the Tanzania Revenue Authority to determine whether expenditures were properly authorised, adequately supported, and effectively controlled.

208. This chapter presents key expenditure management deficiencies identified during the audit, including unrecovered overpayments, unsupported expenditures, improper handling of retention funds, and balances remaining in imprest accounts.

6.2 Unauthorised Bank's Recovery of TZS 948.43 million for Unverified Expenditure

209. Government entities are prohibited from overdrawing official bank accounts or obtaining loans or advances for official purposes without prior

written authorisation from the Accountant General, as stipulated under Regulation 156 (1)-(2) of the Public Finance Regulations, 2001.

210. My audit established that, during the period from July 2018 to October 2019, a commercial bank disbursed funds amounting to TZS 1.28 billion from the Government Cash Payments Account No. 01QE003313801 in the name of the Fire and Rescue Force (FRF) without a formal agreement. Of this amount, TZS 509.28 million was transferred to the Force's imprest account No. 0150211136800, while TZS 779.84 million was withdrawn over the counter. The over-the-counter withdrawals included TZS 236.23 million issued to cash custodians and TZS 543.60 million paid to the Fire and Rescue Force staff. However, supporting documentation for these transactions was not provided, thereby limiting the ability to assess and confirm whether the funds were utilised for official purposes.

211. Further review revealed that the bank recovered TZS 948.43 million directly from the FRF's imprest account No. 0150211136800, which is maintained by the same bank, when that account received Government funds. This recovery was made despite the absence of evidence substantiating the legitimacy of the disbursed funds.

212. The observed anomaly was primarily attributed to weak internal controls, non-compliance with financial management procedures, and inadequate oversight over borrowing and payment processes. Consequently, public funds amounting to TZS 948.43 million were subjected to unauthorised recovery without accountability.

213. I recommend that the Fire and Rescue Force:

- (a) Recover TZS 948.43 million misappropriated from the bank and responsible staff;
- (b) Take appropriate disciplinary and legal actions against responsible officers in accordance with applicable laws and regulations; and
- (c) Strengthen internal controls and ensure strict compliance with Public Finance Regulations by prohibiting unauthorised borrowing and ensuring all transactions are properly documented and processed through official Government bank accounts.

6.3 Unrecovered Overpayments to Staff and Suppliers TZS 497.73 Million

214. My audit identified unrecovered overpayments amounting to TZS 497.73 million across two entities, arising from weaknesses in internal controls. This is contrary to Regulation 11 (3)(d)(i) of the Public Finance Regulations, 2001, which requires Accounting Officers to maintain effective internal control systems.

215. At the Tanzania Revenue Authority (TRA), overpayments totalling TZS 375.69 million occurred due to malfunctioning of the Funds Transfer and Collection System (FTCS) and duplicate bank debits. Of this amount, TZS 313.20 million was overpaid to staff over the period 2015 to 2025 after the system processing certain allowances multiple times, while TZS 62.5 million was overpaid to suppliers between 2022 and 2025 due to double debiting by banks. The staff overpayments include TZS 77.80 million paid to employees who are no longer in active employment.

216. My review noted that the Lake Victoria Basin Water Board paid TZS 122.04 million as VAT to a supplier who was not VAT-registered, contrary to Section 35 of the Value Added Tax Act [CAP.148 R.E. 2019], which requires VAT-registered persons to indicate their Taxpayer Identification Number and VAT Registration Number (VRN) on tax documents. Verification with TRA confirmed that the supplier was not registered for VAT, and the submitted invoices and EFD receipts did not bear a VRN. As a result, Government funds were improperly disbursed.

217. I recommend that the Accounting Officers of the respective Entities recover the overpaid amount from the suppliers and Staff involved.

6.4 Inadequately Supported Expenditure TZS 1.02 Billion

218. Regulation 95(4) of the Public Finance Regulations, 2001 states that all payment vouchers that lack supporting documents are considered incomplete.

219. My review of payment vouchers for Ministries, Departments, and Agencies revealed that payments amounting to TZS 1.02 billion in two entities were made without adequate supporting expenditure documents. Of this amount, TZS 935.86 million is related to payments made by Handeni Main Trunk Water Supply and Sanitation Authority (WSSA), while TZS 83.56 million is related to payments made by Kondoza WSSA. The absence of supporting documents limited my ability to verify the authenticity and validity of the related

expenditures. This situation was mainly attributed to improper filing and record management of accounting documents at WSSAs.

220. Due to this limitation in obtaining sufficient and appropriate audit evidence, both entities were issued qualified audit opinions, as shown in Chapter Two of this Report.

221. I recommend that:

- (a) Accounting Officers of the respective entities provide valid, complete spending particulars of the amount; and**
- (b) The Government investigate the matter establish accountability, recover any ineligible payments noted.**

6.5 Borrowed Retention Monies Not Refunded TZS 9.87 billion

222. Clause 58 of the GCC for Small Works requires retention funds to be deducted from contractor payments and kept strictly for project purposes until completion and prohibits their use for unrelated activities.

223. My review of financial records across nine TANROADS Regional Offices (Mtwara, Njombe, Katavi, Rukwa, Mbeya, Iringa, Shinyanga, Kigoma, and Tabora) revealed that the Agency had borrowed TZS 5.20 billion from retention funds to finance administrative activities. As of October 2025, these funds had remained unrefunded for periods ranging from five to 25 months, contrary to the contract requirements.

224. Similarly, at TANROADS Dodoma, retention deductions from contractor payments amounted to TZS 4.86 billion. However, only TZS 180 million was transferred to the designated retention bank account, leaving TZS 4.68 billion untransferred in recurrent and development accounts. In total, retention monies not refunded or properly transferred amounted to approximately TZS 9.88 billion.

225. This is attributable to Cash-flow shortages resulting from delayed fund disbursements, which led TANROADS to utilise retention monies for operational purposes. Such practice exposes the Agency to potential contractor claims, litigation, and financial penalties.

226. I recommend that the Government ensure the timely release of funds to reimburse borrowed retention monies meant to settle contractors' claims after the lapse of the Defects liability period.

6.6 Defaulted Artists' Loans and Financial Loss

227. Articles 3 and 9 of the Trustees' Incorporation Ordinance, Cap. 318 (R.E. 2020) require the Tanzania Culture and Arts Trust Fund (TACAF) to administer revolving soft loans to strengthen the cultural and creative sectors, enhance artists' competitiveness, and support the commercialization of cultural enterprises, contributing to employment creation and national development. The loans are disbursed through a partner bank under a guarantee arrangement. The review noted;

i. Unsecured Artists Loans Totaling TZS 765.94 Million Remain Outstanding

228. TACAF disbursed loans to 45 artists in December 2022 and February 2023, repayable over 24 months following a three months' grace period. However, as of November 2025 seven to eight months past the expiration of the repayment period TZS 765.94 Million remained outstanding from 40 beneficiaries, while seven beneficiaries had made no repayments.

229. I further noted that the loans were issued without collateral or other enforceable security, weakening recoverability and exposing the Fund to significant risk of loss. This practice has contributed to poor repayment performance and threatens the sustainability of the revolving fund.

ii. Financial Deduction of TZS 88.32 Million from TCAF Due to Defaulted Artists' Loans

230. Clauses 7 and 10 of the Portfolio Guarantee Agreement dated 7 November 2023 require the Tanzania Culture and Arts Trust Fund (TACAF) to collaborate with the Bank in monitoring issued loans, ensuring timely repayment, verifying guarantee claims within 30 days, and allowing the Bank to recover any unpaid amounts from the Guarantee Fund after 60 days.

231. Prior to the execution of the Guarantee Agreement, on 27 April 2023, the Office of the Attorney General reviewed the Agreement and advised TACAF to amend Clause 10 to provide safeguards against automatic deductions from the Guarantee Fund and to strengthen recovery procedures from defaulting beneficiaries. However, the Fund did not implement this recommendation.

232. As a result of non-compliance and the unamended Guarantee Agreement, on 19 December 2024, the Bank automatically deducted TZS 88.32 million from the Fund's account to settle defaulted loans, which were 100% guaranteed without collateral. The Fund had also failed to take any recovery action against the defaulting beneficiaries, exposing it to a direct financial loss.

233. I recommend that accountability measures be taken against those responsible and that the Fund strengthens recovery of outstanding loans through debt collectors, fully enforces the new collateral requirement for all new loans, and ensures a robust loan monitoring system is fully operational by June 2026 to safeguard public funds.

6.7 Funds Remained in the Imprest Account at the Year-end TZS 3.77 Billion

234. To ensure accountability over government resources, Para 3(c) of the Ministry of Finance directive dated 26 September 2022 (Ref. No. EB.211/45/GEN/VOL.I/102) provides that funds in the imprest accounts are to finance activities of the respective financial year and all funds transferred to those accounts must be fully utilised within the year, and the account must close with a zero balance.

235. My review uncovered that four entities retained funds amounting to TZS 3.77 billion in their imprest accounts at the end of the financial year. Details are shown in Table 22 below:

Table 22: Entities with Funds remaining in Imprest Account

No.	Name of the Entity	Imprest Account Balance (TZS)	No. of Months Outstanding
1.	Ministry of Foreign Affairs and East African Cooperation - (Vote 34)	1,880,585,044	1
2.	Ministry of Lands, Housing and Human Settlements Development - (Vote 48)	1,425,581,646	6
3.	Tanzania Agricultural Research Institute (TARI)	243,208,346	5
4.	Livestock Training Agency (LITA)	223,735,275	5
Total		3,773,110,311	

Source: Management letters 2024-25

236. Further review of subsequent transactions noted that the Ministry of Foreign Affairs and East African Cooperation utilised the outstanding balance of TZS 1,880,585,044 within one month after 30 June 2025. However, for the remaining three entities, up to the exit date (five to six months from 30 June 2025) their balances were neither utilised nor cleared.

237. This was mostly attributed to low absorption of the allocated funds for spending during the year; consequently, the retained amount in the imprest account at the year-end may be utilised for unintended activities in the following year.

238. I recommend that the Accounting Officers of the respective entities ensure that imprest funds transferred to imprest accounts are utilised promptly for the intended purposes and are not carried over as rollover funds into the subsequent financial year.

Chapter Seven



Procurement Governance and Management

7.1 Introduction

239. Public procurement is vital for acquiring goods, works, and services required for the delivery of Government services. Procurement governance provides the legal and institutional framework and oversight, while procurement management focuses on the operational execution of procurement activities, including planning, sourcing, evaluation, and contract administration.

240. Public procurement is governed by the Public Procurement Act, Cap. 410 and its Regulations of 2024. Section 50(1) of the Act requires Accounting Officers to ensure that all procurement activities within their entities comply with prescribed procedures. As procurement accounts for a significant share of Government expenditure, strict adherence to this legal framework is essential to promote transparency, accountability, efficiency, economy, and value for money in the use of public resources.

241. As mandated by Section 26(c) of the Public Audit Act, Cap. 418, I assessed compliance of procurement activities undertaken by 544 MDAs during the financial year 2024/25 against the Public Procurement Act, Cap. 410 and its Regulations. The assessment was based on document review, analysis of procurement records, and examination of supporting evidence. This chapter presents procurement compliance conclusions, entity-specific procurement findings, and cross-cutting issues identified across MDAs, reflecting systemic challenges affecting public-sector performance and compliance.

7.2 Procurement Compliance Conclusions

242. I found that 358 (66%) entities and funds complied with the requirements of the Act and its Regulations, while 186 (34%) had exceptions on compliance with procurement legislation.

243. The exceptions observed were associated with non-adherence to specific provisions of the Act and its Regulations, including weaknesses in the legal and institutional framework, procurement planning, tender administration, contract management, and statutory reporting requirements.

244. The overall results indicated a satisfactory level of compliance, with notable exceptions in entities. A summary of the compliance status is presented in **Appendix I**, while detailed findings and corresponding recommendations are presented in the subsequent sections of this chapter.

245. I recommend that Accounting Officers strengthen internal controls and oversight mechanisms to ensure full compliance with the Public Procurement Act, Cap. 410 and its Regulations.

7.3 Entity-Specific Procurement Findings

246. Procurement weaknesses involving isolated cases of non-compliance with the Public Procurement Act, Cap. 410 and its Regulations were noted among audited entities, particularly in procurement planning, tendering and contract execution, as detailed in the following paragraphs.

7.3.1 Use of Current Budget Procurement Funds to Settle Arrears Amounting to TZS 272.68 Billion

247. Section 51 of the Public Procurement Act, Cap. 410 requires procuring entities to implement procurement activities in accordance with approved plans to achieve intended outputs.

248. I found that TANROADS used TZS 272.68 billion out of TZS 487.82 billion allocated for current procurements to settle prior contractual claims. Consequently, only one of the 54 planned contractual works and eight of the 90 consultancy assignments were initiated. The rest were stalled.

249. Persistent weaknesses in procurement planning and contract management have caused a significant accumulation of debts. This financial overhang has constrained TANROADS' ability to initiate new projects, leading to

delays in infrastructure delivery. This undermines the effectiveness of procurement as a strategic tool for service provision.

250. I recommend that the Government strengthen contract management and procurement planning to ensure that outstanding debts do not hinder implementation of approved procurement activities, and that new procurements are aligned with the entity's capacity to execute them.

7.3.2 Inadequate Review of Interim Payment Certificate Leading to Overpayment to Contractor TZS 1.47 billion

251. I noted that TANROADS overpaid a contractor by TZS 1.47 billion under Contract No. TRD/HQ/1033/2022/23 for rehabilitation of the Igawa-Uyole-Songwe-Tunduma Road (Lot 3). The overpayment arose because provisional sums were improperly included in the base value for price adjustment calculations, contrary to Clause 13.8.3 of the General Conditions of Contract, which restricts adjustments only to certified permanent works.

252. The error resulted from inadequate review and verification of Interim Payment Certificates before approval. The overpayment diverted Government funds to an uneconomical activity. This limits available resources, which could have been used for other priority expenditures, including settlement of valid payments under other due contracts.

253. I recommend that TANROADS ensure full recovery of the overpaid amount and strengthen review and verification controls so that future price adjustment calculations exclude provisional sums from the base value, in accordance with contractual provisions.

7.3.3 Under-Allocation of Works Contracts to Special Groups Below the Statutory 30% Requirement

254. Regulation 35(1) of the Public Procurement Regulations, 2024, is intended to ensure public procurement promotes inclusive economic development by expanding access to Government contracts for women, youth, the elderly, and persons with disabilities. The requirement supports empowerment, broadens market participation, stimulates local economies, and aligns procurement with national objectives on equity, poverty reduction, and sustainable growth.

255. However, in 2024/25, TANROADS regional offices in Shinyanga, Manyara, Singida, Tabora, and Katavi awarded contracts worth TZS 106.24

billion. Of the amount, only TZS 7.41 billion (7%), which is below the required threshold of 30%, went to special groups. The shortfall was mainly due to limited availability and registration of eligible groups, low awareness, inadequate technical and financial capacity, and non-registration with the Contractors Registration Board, resulting in regulatory non-compliance and undermining Government empowerment objectives.

256. I recommend that the Government strengthen measures to promote registration, capacity building, and participation of special groups in public procurement to ensure that procuring entities comply with the mandatory 30% of annual procurement requirement.

7.3.4 RUWASA Awarded Contracts in Excess of the Estimated Contract Budgets by TZS 7.97 Billion

257. Regulation 216(1) of the Public Procurement Regulations, 2024 requires that any tender exceeding the pre-determined estimated tender value approved by a procuring entity be automatically disqualified and not be accepted.

258. I noted that RUWASA planned to award 20 tenders with an estimated budget of TZS 8.14 billion in the annual procurement plan in the financial year 2024/25. However, contracts were awarded at a total value of TZS 16.11 billion, exceeding the approved budget by TZS 7.97 billion (98%). This was mainly attributed to inadequate monitoring of contract prices against approved budgets and price ceilings. Awarding contracts above approved limits results in loss of value for money, creates budgetary pressures, and increases the risk of collusion or corrupt practices, thereby undermining transparency, accountability, and public confidence in the procurement process.

259. I recommend that RUWASA strengthen oversight of procurement planning and contract approval processes to ensure that contracts are awarded within approved budget limits and that adequate cost estimates are prepared before procurement is initiated.

7.3.5 Absence of a Dedicated NeST Module for Procurements Conducted at Foreign Missions

260. Regulation 11(1) of the Public Procurement Regulations, 2024 requires procuring entities to conduct procurement, supply, and disposal proceedings through the electronic public procurement system (NeST), while Regulation 11(2) requires the system to contain sufficient modules to support all procurement processes in accordance with the Act and Regulations.

261. I found that two rehabilitation projects for an office building and the Head of mission's residence at Tanzania diplomatic missions abroad, namely, the Tanzania High Commission in London, valued at TZS 1.21 billion, and the Permanent Mission in Geneva, valued at TZS 1.93 billion, could not be effectively procured through the NeST system due to the absence of a dedicated module to facilitate international tenders. Consequently, the implementation of the projects was delayed from the planned financial year 2023/24 to 2024/25 after the approval was granted to procure outside the NeST system.

262. Further review noted that the Ministry of Foreign Affairs and East African Cooperation (Vote 34) has established a plan for renovation and development of Government properties abroad for the period from 2025/26 to 2029/30, with an estimated cost of TZS 423.49 billion. The plan was formulated following an inspection that identified 108 buildings and 13 plots requiring renovation and development works.

263. In the absence of a dedicated NeST module to support procurement processes at diplomatic missions abroad, the timely implementation of projects under this plan has been adversely affected. The anomaly weakens transparency, accountability, efficiency, economy, and value for money in the use of public funds. Although the Ministry of Foreign Affairs and East African Cooperation, and the Public Procurement Regulatory Authority (PPRA) agreed to develop a special module for procurements conducted in Embassies, I noted that the module had not been finalised as of December 2025.

264. I recommend that the Government expedite the development, testing, and deployment of a dedicated NeST module to support procurement activities in foreign missions and ensure that relevant officials are adequately trained in its use to enhance compliance with procurement regulations, transparency, accountability, and the timely implementation of projects.

7.3.6 Operation of Inflight Catering Facility at JNIA Without a Valid Lease Agreement for Over 15 Years

265. Regulation 309 of the Public Procurement Regulations, 2024 assigns responsibility for the effective management of contracts to the Accounting Officer.

266. My audit has noted that the in-flight catering facility at Julius Nyerere International Airport (JNIA) has been operated by the Lessee without a valid lease agreement for over 15 years, following the expiry of the original

Memorandum of Agreement No. 10022/95/96 which commenced in 1995 and was contractually scheduled to be completed on 7 September 2010.

267. Under the agreement, Lessee paid an annual lease rent of USD 50,000 and concession fees of 3% of the total annual turnover. In October 2005, the Tanzania Airports Authority communicated revised terms through a letter Ref. No. CG.36/63/02/1 dated 11 October 2005, reducing rent to USD 45,000 per annum and concession fees to 2% of the annual turnover, and proposing a 20-year extension effective 1 January 2006 (which would have run to 31 December 2025). Although these revised terms were implemented administratively, they were never formalised through a legally binding agreement. Consequently, the last legally enforceable contract remained the original agreement, which expired on 7 September 2010.

268. As of October 2025, the facility continues to operate without a valid lease, exposing the Authority to legal, financial, and revenue risks due to weak contract management.

269. I recommend that the Government take immediate steps to regularise the lease arrangement for the in-flight catering facility at Julius Nyerere International Airport (JNIA) and to establish robust contract management and monitoring mechanisms to prevent the recurrence of unauthorised occupation or use of Government property.

7.3.7 Absence of a Formalised Contractual Agreement for SGR Catering Services

270. Regulation 282(1)- (2) of the Public Procurement Regulations, 2024 (GN No. 518) requires procuring entities to use standard contract forms issued by the Public Procurement Regulatory Authority (PPRA) or other forms acceptable to the Authority.

271. The audit noted that SUMAJKT Catering has been providing onboard catering services on the Standard Gauge Railway (SGR) trains between Dar es Salaam and Dodoma, operated by the Tanzania Railways Corporation (TRC). The parties have been operating under an informal trial arrangement without a signed contract since 9 December 2024. A total of TZS 862.954 million has been paid to SUMAJKT Catering up to 30 June 2025. As a result, the roles, responsibilities, service standards, revenue arrangements, and liability for food services provided to passengers are not clearly defined. Such an arrangement could lead to disputes and financial losses arising from challenges to service delivery, complaints, waste, and unaccounted-for revenue.

272. I recommend that the Government ensure TRC management formalises the arrangement with SUMAJKT Catering through a written contract, in accordance with the Public Procurement Regulations, to clarify responsibilities, protect public interests, and enhance accountability in service delivery.

7.3.8 Procurement of 700 Motorcycles Worth TZS 2.92 Billion with Inadequate Engine Capacity for Vaccination Campaign Activities

273. Section 79(1)- (2) of the Public Procurement Act, Cap. 410 provides that the procurement of goods for Government use shall be conducted in conformity with established and approved standards, and that such standards shall be issued by the relevant Government authorities in accordance with the procedures prescribed in the Regulations.

274. I found that the Ministry of Livestock and Fisheries procured 700 motorcycles with 125 cc engines. for vaccination campaign activities conducted in various areas, including remote and off-road locations. The recommended motorcycles for effective mobility and load-carrying were those with a minimum capacity of 150 cc.

275. The Prime Minister’s Office had issued Procurement Permit No. XJMRK dated 13 January 2025 authorising the procurement of motorcycles with a minimum engine capacity of 150 cc. However, during the procurement process, GPSA, the authorised procurement agent for Government vehicles, informed the Ministry of Livestock and Fisheries through a letter Ref. No. JA.286/393/01 dated 6 June 2025, that motorcycles meeting the approved 150 cc specification were not readily available within the required timeframe. The agency sought approval to procure 125 cc motorcycles, and the Ministry subsequently granted it.

276. The situation was attributed to inadequate procurement planning, which compressed the timeframe and limited the availability of motorcycles to meet approved specifications. Consequently, lower-capacity motorcycles may have had reduced operational effectiveness during the campaign, possibly constraining future outreach in remote areas, increasing maintenance costs, and shortening asset lifespans.

277. I recommend that the Government ensure future procurements are completed on time to meet required specifications, while the existing motorcycles are deployed in urban areas and supplemented with appropriate assets where necessary.

7.3.9 Execution of Electrical and Mechanical Works Valued TZS 2.75 Billion Without TEMESA Approval

278. Regulations 130 and 131 of the Public Procurement Regulations, 2024 (GN No. 261 and No. 518 of 2024) designate the Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA) as the Government authority responsible for installation, maintenance, and repair of electrical, electronic, and mechanical systems in public institutions, and require procuring entities to obtain its involvement, authorization, inspection, and certification.

279. I found that TANROADS Regional Offices in Katavi and Dar es Salaam engaged private contractors to execute electrical, electronic, and mechanical works, including street lighting installations, digital billboard installation, vehicle and generator repairs, and procurement of spare parts, without consultation, authorisation, inspection, or certification by TEMESA.

280. These works, valued at TZS 2.75 billion, included solar streetlighting components and a solar-powered digital billboard that required corrective adjustments due to inadequate performance. Ignoring TEMESA in such agreements exposed TANROADS to risks of substandard installations, safety concerns, additional corrective costs, and reduced value for money.

281. I recommend that TANROADS involve TEMESA and secure the necessary approvals, inspections, and certification for all electrical, electronic, and mechanical works to safeguard quality, safety, and value for money.

7.3.10 Delay in Recovery of Performance Guarantee and Loss from Unrecovered Advance Payments TZS 3.56 Billion and USD 3.47 Million

282. I found that TANROADS had not enforced a favourable judgment issued on 20 September 2024 by the High Court of Kenya in Mombasa. The judgement ordered Kenya Commercial Bank to pay a performance guarantee of TZS 2.47 billion in relation to a terminated contract for the Mbeya-Chunya-Makongolosi Road. The contract, signed in October 2007, was abandoned shortly after the commencement despite the contractor having received advance payments of TZS 1.09 billion and USD 3.47 million.

283. In the same judgment, the Court nullified advance payment claims on the grounds that TANROADS' demand on KCB for payment under the advance guarantees was made after the guarantees had expired. As a result, TANROADS

incurred a loss due to unrecovered advance payments amounting to TZS 1.09 billion and USD 3.47 million.

284. Despite arbitration and a Kenyan court ruling in favour of TANROADS, no enforcement had been taken as of November 2025 due to inadequate coordination with the Attorney General’s Chambers. This delay exposes the Government to the risk of not recovering TZS 2,476,387,200 due to possible asset dissipation, expiry of enforcement timelines, increased legal costs, and weakened accountability in contract management.

285. I recommend that the Government ensure that TANROADS, in collaboration with the Attorney General’s Chambers, promptly initiates enforcement proceedings, establishes effective mechanisms for monitoring arbitration awards and court judgements, and ensures timely recovery and proper accounting of all amounts due to the Government, including advance payments while the related guarantees remain valid.

7.3.11 Failure to Enforce Insurance Compliance for Contracts Worth TZS 76.98 Billion

286. Sub-Clause 17.1 of the GCC and Clause 19 of the SCC (2022) require contractors to obtain and maintain adequate insurance covering works, assets, and third-party liability, aligned with the full contract value, submitted before commencement, kept valid throughout implementation and the Defects Liability Period, and updated whenever contract terms change.

287. A review of 33 contracts implemented across 13 regions, valued at TZS 76.98 billion, revealed widespread non-compliance with insurance requirements. Notably, 10 contracts worth TZS 24.40 billion did not update insurance policies following contract variations. The other 10 contracts, valued at TZS 36.62 billion, commenced works without any insurance cover; four contracts worth TZS 12.71 billion were under-insured; and nine contracts valued at TZS 3.25 billion had insurance submitted late, commenced after works had started, expired before completion, or did not cover the Defects Liability Period. Consequently, a substantial portion of the works remained exposed to uninsured or inadequately insured risks throughout implementation.

288. The observed deficiencies were attributed to inadequate enforcement of GCC Clause 17.1 and SCC Clause 19, resulting in failure to ensure timely submission, renewal, adequacy, and continuous validity of insurance policies across the affected contracts. Should insured risks materialise, TANROADS may incur financial losses due to work damage, equipment, or property, face

exposure to third-party liability claims, and be compelled to utilise public funds to settle costs that should have been borne by insurers.

289. I recommend that TANROADS ensure contractors submit adequate insurance before commencement, maintain continuous coverage throughout the contract and Defects Liability Period, and update policies for any contract changes, supported by effective monitoring.

7.4 Cross-Cutting and Systematic Procurement Issues

290. This section presents procurement issues common across multiple entities, indicating systemic weaknesses in compliance with procurement laws, regulations, and procedures, which pose risks to transparency, accountability, efficiency, and value for money in the use of public resources.

7.4.1 Accrued Interest of TZS 41.53 Billion Due to Delays in Settling Contractual Obligations

291. Clause 52.2 of the General Conditions of Contract requires the Project Manager to review the Contractor's monthly statements and certify the amounts payable within 28 days of receiving the certificate from the Contractor.

292. The audit found that delays in settling Government contractual obligations have resulted in total accrued interest of TZS 41.53 billion as of 30 June 2025. This includes TZS 11.08 billion incurred during the financial year 2024/25 due to delayed settlement of certified contractors' claims. Of this amount, TANROADS incurred TZS 10.3 billion, the Tanzania Airports Authority TZS 338.45 million, and the Ministry of Culture and Sports TZS 446.52 million.

293. In addition, the Ministry of Works has continued to delay settlement of an arbitration award relating to the construction of the 97.963 km Ibanda-Uyole Road Project, initiated in 1991, resulting in cumulative interest of TZS 30.45 billion as of 30 June 2025. The original principal liability of USD 12 million has increased to USD 22.12 million due to compound interest at 7% per annum, with TZS 3.88 billion accrued during 2024/25. Despite repeated audit recommendations in prior years, the liability remains unsettled, leading to avoidable recurring interest costs and placing additional pressure on public finances.

294. I also found that six MDAs settled contractors' claims amounting to TZS 57.62 billion and Euro 24.79 million beyond the contractual payment timeframes, with delays ranging from 3 to 533 days, contrary to the contractual

requirements as detailed in Table 23. The delays were mainly due to the Ministry of Finance’s late disbursement of funds. Should the respective contractors charge interest on the delayed payments, this may increase the accrued interest amount, Government liabilities, escalate project costs, and constrain resources available for other priority infrastructure investments.

Table 23: Entities with Late Paid Claims

No.	Name of the Entity	No. of Contracts	No. of Certificates	Total Certificates Amount (TZS)	Total Certificates Amount (Euro)	Days Delayed
1.	Ministry of Water - (Vote 49)	2	8	27,742,554,374	24,793,581	3 to 270
2.	RUWASA	4	12	10,953,784,219	-	20 to 146
3.	Benjamini Mkapa Hospital	1	6	8,281,447,668	-	38 to 285
4.	Ministry of Culture and Sports - (Vote 96)	1	5	7,649,695,031	-	23 to 101
5.	National College of Tourism (NCT)	1	5	2,034,590,118	-	91 to 172
6.	Geita Regional Referral Hospital	1	2	965,800,332	-	369 to 533
	Total			57,627,871,742	24,793,581	

Source: Management letters for the financial year 2024/25

295. I recommend that the Government implement a coordinated and time-bound strategy to settle outstanding contractual and arbitration liabilities, strengthen budget planning, and improve the efficiency of fund disbursements to MDAs. Priority should be given to clearing outstanding certified claims and long-standing liabilities in order to minimise interest costs, prevent the accumulation of payment backlogs, safeguard public resources, and enhance fiscal sustainability.

7.4.2 Procurement of Goods and Services Processed Outside the Electronic Public Procurement System (NeST) TZS 5.94 Billion

296. Section 73(1) of the Public Procurement Act, Cap. 410 requires procuring entities to ensure that procurement, supply, and disposal of assets functions are conducted and reported through the electronic public procurement system.

297. I noted that 31 entities procured goods and services worth TZS 5.94 billion without using an e-procurement system. This situation occurred from deliberately bypassing the system on grounds of urgency, inadequate technical know-how, and an attempt to avoid the oversight controls embedded in NeST, thereby reducing transparency, accountability, and the availability of a reliable

audit trail in procurement activities. The MDAs that conducted procurements outside the NeST are indicated in Appendix III.

298. I recommend that the Government strengthen enforcement mechanisms to ensure full compliance with the mandatory use of the e-procurement system and institute appropriate sanctions for non-compliance.

7.4.3 Unjustified use of single-source procurement method for tenders worth TZS 5.04 Billion

299. Regulation 159(1) of the Public Procurement Regulations, 2024 prohibits single-source procurement unless approved by the Tender Board and properly justified under the Regulations. Acceptable justifications include situations in which only one supplier has exclusive rights to the goods or services and no alternatives are available, or where urgent circumstances make other procurement methods impractical.

300. I found that seven MDAs used the single-source procurement method for goods and services totalling TZS 5.04 billion without justifications, in violation of the Procurement Regulations, 2024. The details are in Table 24.

Table 24: Entities that Undertook Single-Source Procurement Without Proper Justifications

No.	Name of the Entity	No. of Tenders	Amount (TZS)
1.	Rural Water Supply and Sanitation Agency (RUWASA)	3	2,618,855,604
2.	Tanzania Wildlife Management Authority - TAWA	4	1,211,257,460
3.	Ministry of Health - (Vote 52)	2	679,402,700
4.	Ministry of Livestock and Fisheries (Livestock Sector) - (Vote 99)	4	282,961,574
5.	Wanging'ombe WSSA	1	102,544,478
6.	Wami Ruvu Water Board	1	99,969,600
7.	Beekeeping Training Institute (BTI)	1	47,379,000
	Total	16	5,042,370,416

Source: Management letters for the financial year 2024/25

301. I recommend that the Government ensure MDAs fully comply with procurement legislation by requiring proper justifications before using single-source tendering methods, thereby promoting competition, transparency, and value for money in the procurement process.

7.4.4 Three Awarded Tenders Worth TZS 1.36 Billion to Non-Responsive Bidders

302. I found that the Ministry of Water awarded two tenders totalling TZS 1.04 billion to bidders. The bidders did not meet the mandatory experience requirements as specified in the solicitation documents. A motorcycle supply contract worth TZS 623.5 million and a contract for the procurement of technical working tools, valued at TZS 423.73 million, were awarded to bidders lacking the required past contract experience. This resulted from deliberate deviation from evaluation criteria, exposing the Ministry to risks of delays, poor quality, and supply shortfalls, and undermining fairness, transparency, and competition in procurement.

303. I also found that the Lake Victoria Basin Water Board awarded a contract valued at TZS 311.57 million to a bidder who failed to submit the required number of previous contracts as evidence of relevant experience.

304. I recommend that the Government ensure that all procuring entities strictly adhere to the prescribed solicitation criteria and prevent any deviation by evaluation committees during the evaluation process to safeguard fairness, transparency, accountability, and value for money in public procurement.

7.4.5 Contracts not Vetted by the Attorney General or Legal Officers TZS 8.96 Billion

305. Regulations 72(1) and (2) and 73(1) of the Public Procurement Regulations, 2024 require that contracts valued below TZS 1 billion be vetted by the procuring entity's Legal Officer, while contracts valued at TZS 1 billion or more and all international contracts be vetted by the Attorney General prior to signing.

306. I found that 11 MDAs had signed contracts totalling TZS 8.96 billion without obtaining the required prior vetting. Of this amount, contracts worth TZS 2.38 billion exceeded the TZS 1 billion threshold and were not submitted to the Attorney General's Office for mandatory vetting. The other contracts, valued at TZS 6.58 billion, which fell within the mandate of the entities' Legal Officers, were also not vetted. This non-compliance was attributed to inadequate management oversight in ensuring adherence to the regulatory requirement for contract vetting prior to execution. Details of the entities are outlined in **Appendix IV**.

307. I recommend that MDAs strengthen management oversight and ensure all contracts undergo the required vetting by the Attorney General or the entities' Legal Officers prior to signing to avoid legal risks and wasteful expenditure.

7.4.6 Inadequate Management of Advance Payments in MDA Contracts TZS 64.94 billion

308. Regulation 50(1) of the Public Procurement Regulations, 2024 requires timely payments to contractors, including advance payments for mobilisation upon submission of a valid guarantee, which must remain enforceable until the advance is fully repaid, as stipulated under Clauses 14.2.1 and 14.2.4 of the General Conditions of the Contract. I identified weaknesses in the management of advance payments amounting to TZS 64.94 billion across Ministries, Departments and Agencies (MDAs).

309. The audit noted that four MDAs delayed the processing of advance payments totalling TZS 42.20 billion, with delays ranging from three to 480 days, contrary to contractual requirements.

310. In addition, three MDAs had unsettled advance payments amounting to TZS 3.37 billion, despite their contractual obligation to clear such balances within the agreed timelines.

311. In eight MDAs, advance payments totalling TZS 19.24 billion were not supported by valid securities. This was attributed to failure to renew advance payment guarantees following contract extensions, submission of forged guarantees, non-submission of guarantees, or submission of guarantees below the required amounts.

312. Furthermore, I noted that Rural Water Supply and Sanitation Agency (RUWASA) failed to recover TZS 132.70 million paid as an advance following the termination of a contract in May 2024. The list of the affected MDAs is provided in **Appendix V**.

313. Failure to properly manage advance payments may lead to misuse of public funds, exposure to interest charges, delayed or abandoned projects, loss of unrecovered Government funds, and reduced value for money in public procurement.

314. I recommend that the Government ensure that MDAs strengthen controls over advance payments by complying with contractual requirements, issuing advances only against valid guarantees, and ensuring

timely payment and recovery in accordance with the agreed schedules and arrangements.

7.4.7 Implementation of Public Contracts valued at TZS 207.19 Billion without Valid Performance Securities

315. Regulation 29(1) of the Public Procurement Regulations, 2024 requires a procuring entity to obtain performance security from the successful bidder in the form, amount, and within the period specified in the tender documents.

316. I found that three MDAs allowed the implementation of contracts without performance guarantees for periods ranging from 18 to 100 days across eight contracts with a combined value of TZS 31.74 billion. In addition, eight MDAs implemented contracts with expired performance guarantees totalling TZS 175.45 billion, indicating a failure to ensure the continuous validity of securities throughout contract execution. The MDAs that implemented contracts without valid performance guarantees are listed in Table 25.

Table 25: MDAs that Implemented Contracts Without Valid Performance Guarantees

No.	Name of the Entity	No. of Contract	Contract Value (TZS)	Remarks
1.	Ministry of Culture and Sports - (Vote 96)	2	2,397,716,110	Delay in submission of performance guarantees for a period ranging from 18 to 100 days
2.	Ministry of Finance and Planning (Vote 50)	1	1,339,840,440	
3.	Tanzania National Roads Agency (TANROADS)	5	28,005,580,450	
	Sub Total	8	31,743,137,000	
1.	Rural Water Supply and Sanitation Agency (RUWASA)	25	56,597,314,295	Expired Performance Guarantees
2.	Ministry of Works - (Vote 98)	2	37,440,038,432	
3.	Benjamini Mkapa Hospital	1	28,973,202,898	
4.	Ministry of Livestock and Fisheries (Livestock Sector) - (Vote 99)	1	23,239,197,333	
5.	Geita Regional Referral Hospital	1	13,213,606,303	
6.	Tengeru Institute of Community Development	1	6,281,855,000	
7.	Agriculture Input Trust Fund [AGITF]	1	6,247,029,026	
8.	Judiciary of Tanzania - (Vote 40)	2	3,461,651,106	
	Sub Total	34	175,453,894,393	
	Grand Total		207,197,031,393	

Source: Management letters for the financial year 2024/25

317. This situation exposes the Government to significant financial risks, including the inability to recover losses in the event of contractors' default, poor performance, or non-completion of works, thereby undermining effective contract management and protection of public funds.

318. I recommend that the Government ensure that MDAs strictly comply with performance security requirements by obtaining valid performance guarantees before contract commencement, monitoring their validity throughout the contract period, and requiring timely renewal or replacement to safeguard public funds and ensure effective contract execution.

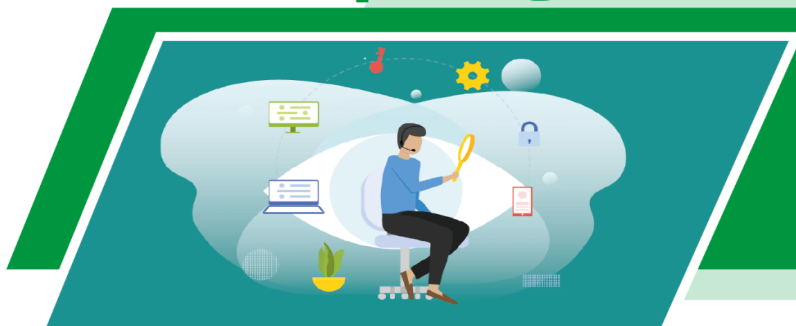
7.4.8 Unimplemented Procurement Activities by MDAs Worth TZS 3.67 Trillion

319. Regulation 79(3) and (4) of the Public Procurement Regulations, 2024 requires procuring entities to prepare procurement plans based on approved work plans and budgets, including reasonable needs forecasts and estimated monthly implementation timelines.

320. I found unimplemented procurements totalling TZS 3.67 trillion, since 39 MDAs did not execute their approved procurement plans, mainly due to a lack of funds. This failure delayed service delivery and hindered the achievement of the Government's intended objectives. Additionally, non-adherence to the procurement plans increases the risk of ad hoc decisions and a lack of requirement aggregation, thereby compromising transparency, accountability, and value for money in procurement activities. Details of the noted MDAs are presented in **Appendix VI**.

321. I recommend that the Government ensure that MDAs implement approved procurement plans by allocating adequate funds in line with the annual budget, strengthening planning and monitoring mechanisms, and enforcing procurement regulations to support timely service delivery and the achievement of Government objectives.

Chapter Eight



Asset and Liability Management

8.1 Introduction

322. Effective asset management is essential in safeguarding national wealth, ensuring fiscal sustainability, and achieving value for money in service delivery. Liability management in public entities involves identifying, recording, monitoring, and settling obligations within budget to reduce arrears, enhance accountability, safeguard public resources, and support sound fiscal planning.

323. This chapter presents the audit assessment of the management of public assets and liabilities in line with the Public Finance Act, its Regulations, applicable public sector accounting standards and other appropriate accounting standards. Proper management of these resources is critical for safeguarding public funds, ensuring financial sustainability, and supporting service delivery. The audit, therefore, examined whether assets and liabilities are recorded, controlled, and reported in a manner that promotes economy, efficiency, and effectiveness for value for money.

8.2 Government Assets Management

8.2.1 Delayed Completion of Bunju Housing Project Due to Inadequate Market Assessments

324. In 2012, TBA initiated a housing project at Bunju, Dar es Salaam, to construct 851 houses for sale to public servants at an estimated cost of TZS 91.69 billion, to be financed entirely through debt. The planned financing comprised loans from three commercial banks (TZS 56.9 billion) and PSPF (now PSSSF) (TZS 3.5 billion), with the remaining TZS 31.29 billion expected from international financial institutions. However, TBA mobilised only TZS 23.0 billion, comprising TZS 19.5 billion from one commercial bank and TZS 3.5 billion from PSSSF.

325. Using the mobilised debt financing, TBA commenced construction of 279 houses. However, by January 2026, only 219 houses under Phase I had been completed, 60 houses were under construction, and construction of the remaining 572 houses (out of 851 planned units) had not commenced. As the project was entirely debt-financed, its sustainability depended on the timely sales of completed units to generate cash flows for subsequent phases. The delays were therefore largely due to weak uptake of the completed Phase I houses (219 units) by public servants, arising from low demand and limited affordability, which constrained cash flows required to service debt and finance further construction phases.

326. TBA management explained that the initial project design, which restricted sales to public servants, constrained revenue generation and affected project sustainability. Following the promulgation of the Executive Agencies (The Tanzania Building Agency) (Establishment) (Amendment) Order, 2023, issued as (GN No. 595 of 2023), which introduced operational changes to strengthen TBA's commercial orientation, TBA intends to complete the remaining 572 houses by expanding sales to the general public and securing financing for the outstanding works through additional debt and other delivery modalities, including the Public-Private Partnerships (PPP), if applicable.

327. I recommend that TBA prepare and approve a comprehensive completion and financing plan for the remaining houses, supported by secured financing aligned with realistic sales and cash-flow projections, and undertake a market assessment to determine pricing, affordability, and demand under the revised strategy of selling to the general public, to minimise further delays and mitigate the risk of weak uptake.

8.2.2 Existence of Idle, Grounded and Unserviceable Assets Worth TZS 9.43 Billion

328. Regulation 7(1) of the Public Finance (Management of Public Property) Regulations, 2024 [GN No. 373/2024] requires Accounting Officers to ensure effective utilisation of public assets and report idle or underutilised property exceeding six months. Regulations 23 and 24 further require the timely verification, write-off and disposal of unserviceable public assets through a Board of Survey with approval from the Permanent Secretary, Ministry of Finance.

329. My review identified the existence of assets totalling TZS 9.43 billion that have remained idle or underutilised for a prolonged period, ranging from 2019 to 2025, indicating significant weaknesses in asset planning, utilisation,

and oversight. These assets comprise medical equipment valued at TZS 2.51 billion, buildings valued at TZS 1.12 billion, other equipment and machinery valued at TZS 5.64 billion, and plots valued at TZS 166.05 million, and plots valued at TZS 166.05 million, as detailed in **Appendix VII**.

330. In addition, 33 entities and five foreign missions held 1,766 grounded and unserviceable assets, including motor vehicles, motorcycles, office furniture, confiscated assets and other equipment, which had remained in such condition for one to 15 years without maintenance or disposal, as detailed in **Appendix VIII**.

331. The idling of assets was mainly attributed to inadequate feasibility and operational readiness assessments, constraints in the sequencing of funding disbursements, and weak project supervision, while the grounded assets were mainly due to delays in obtaining disposal approvals, delays in constituting Boards of Survey, and the absence of maintenance plans and budgets.

332. In my view, this ties up public funds in non-productive assets, limits service delivery and exposes assets to deterioration, obsolescence and loss of value, while increasing the risk of theft, misuse and storage costs.

333. I recommend that the Government strengthen oversight of public assets by ensuring adequate feasibility and operational readiness assessments before capital investments, implementing maintenance plans with adequate budgets, and ensuring timely verification, write-off and disposal of grounded and unserviceable assets.

8.2.3 Unclear Ownership and Reporting of Eight One-Stop Border Post Buildings

334. Regulation 3 of the One Stop Border Post (OSBP) Regulations, 2017 requires each Partner State to designate a competent authority as the lead agency responsible for administrative matters, including the management of assets and facilities at the OSBP.

335. My review noted that the Tanzania Revenue Authority (TRA) uses and renovates eight One Stop Border Post (OSBP) buildings (Horohoro OSBP, Holili OSBP, Namanga OSBP, Sirari OSBP, Mutukula OSBP, Rusumo OSBP, Kabanga OSBP, and Tunduma OSB), whose ownership has not been formally assigned to any government agency sharing the OSBP buildings. Consequently, these buildings have not been recorded in any participating entity's asset register nor reported in the prior year financial statements (consolidated financial statements for the financial year ended 30 June 2024).

336. This situation arises from the absence of a legally mandated authority empowered to formally assign ownership of the OSBP buildings to the entities utilising them. As a result, government properties lack clear ownership and accountability, increasing the risk of mismanagement and inadequate oversight of the OSBP infrastructure.

337. I recommend that the Government, through the Ministry of Foreign Affairs and East African Cooperation, the Ministry of Finance, the Ministry of Infrastructure and other agencies sharing the OSBP buildings, resolve ownership, management and reporting of the OSBP buildings.

8.2.4 Government Land Plots Held Without Title Deeds

338. The objective of land ownership is to ensure that each piece of land is legally supported by a valid title deed. Regulation 3(4) of the Public Finance (Management of Public Property) Regulations, 2024 [GN No. 373/2024] and Section 29 of the Land Act, [CAP.113 R.E. 2019] require Accounting Officers to secure legal ownership documents, including Certificates of Occupancy.

339. However, my review of fixed asset records revealed that 28 entities hold 2,053 plots without title deeds or other recognised ownership documents, largely due to delays in processing documentation, unresolved encroachment disputes, and incomplete gazettelement processes. This exposes public land to ownership uncertainty, disputes, encroachment, and risk of loss.

Table 26: Entities with Plots Lacking Title Deeds

No.	Name of the Entity	Number of Plots
1.	Tanzania Building Agency (TBA)	1857
2.	Ministry of Livestock and Fisheries (VOTE 99)	27
3.	Ministry of Agriculture (VOTE 43)	26
4.	Tanzania Electrical, Mechanical and Electronics Services Agency	22
5.	Mwanhuji Water Supply and Sanitation Authority	19
6.	Bunda Urban Water Supply and Sanitation Authority	17
7.	Mpwapwa Water Supply and Sanitation Authority	15
8.	Tanzania Agricultural Research Institute (TARI)	14
9.	Tanzania Airport Authority (TAA)	9
10.	Immigration Services Department (VOTE 93)	6
11.	Tanzania Forest Service Agency (TFS)	6
12.	National Identification Authority (NIDA)	5
13.	Ministry of Community Development, Gender, Women and Special Groups (VOTE 53)	4
14.	Makonde Plateau Water Supply and Sanitation Authority	4
15.	SumaJKT Headquarter	4
16.	The Office of Attorney General (VOTE 16)	3

No.	Name of the Entity	Number of Plots
17.	Ruangwa Water Supply and Sanitation Authority	2
18.	Lake Nyasa Basin Water Board	2
19.	President's Office Ethics Secretariat (VOTE 33)	2
20.	Ministry of Information, Culture, Arts and Sports (VOTE 96)	1
21.	Occupational Safety and Health Authority	1
22.	Rujewa Water Supply and Sanitation Authority	1
23.	Livestock Training Agency (LITA)	1
24.	Tanzania Veterinary Laboratory Agency (TVLA)	1
25.	Mbulu Water Supply and Sanitation Authority	1
26.	Commission for Human Rights and Good Governance (VOTE 55)	1
27.	Valuers Registration Board (VRB)	1
28.	Tanzania Revenue Authority (TRA)	1
Total		2053

Source: Management letters for the financial year 2024/25

340. The risk arising from the absence of title deeds was evidenced at the Tanzania Building Agency (TBA), where five plots located in Arusha City were encroached upon by the Arusha City Council, which commenced construction of markets on four plots and a bus terminal on the remaining plot. Verification of ownership showed that only one plot had a valid Certificate of Occupancy registered in TBA's name, while the remaining plots lacked registered titles. The situation was partly attributed to delays in formalising ownership following the transfer of Government housing assets and land plots to TBA under Government Notice No. 272 of 2016, as well as delays in securing Certificates of Occupancy and weak post-transfer follow-up.

341. I recommend that Accounting Officers ensure that all Government-owned plots are surveyed, registered, and issued with Certificates of Occupancy within a defined timeframe. In addition, the Treasury Registrar and the Ministry of Lands, Housing and Human Settlements Development should expedite the formalisation of ownership for transferred Government assets and support entities in securing title deeds to safeguard public land from encroachment, disputes, and potential loss.

8.2.5 Weaknesses in Asset Maintenance Planning and Implementation

342. The objective of a maintenance plan is to ensure timely and cost-effective upkeep of assets to preserve functionality and prevent breakdowns. Regulation 12 of the Public Finance (Management of Public Property) Regulations, 2024 [GN No. 373/2024] requires Accounting Officers to prepare and implement maintenance plans for public property.

343. However, I noted that 23 entities incurred maintenance expenses totalling TZS 14.67 billion for assets with an original cost of TZS 861.09 billion and a carrying value of TZS 706.30 billion, without approved maintenance plans. Similarly, four foreign missions incurred TZS 164.25 million in maintenance expenses on assets with an original cost of TZS 12.08 billion and a carrying value of TZS 8.18 billion in the absence of maintenance plans. Refer to **Appendix IX**.

344. Additionally, I found that 10 entities, including one foreign mission, have prepared maintenance plans but do not adhere to them during implementation, as shown in **Table 37**. This results in maintenance activities being carried out without proper planning and budgeting, resulting in dilapidated buildings, poorly maintained infrastructure, and a reliance on reactive rather than preventive maintenance.

Table 27: Entities not Adhering to Maintenance Plans

No.	Name of the Entity
1.	Commission for Human Rights and Good Governance - (Vote 55)
2.	Katavi Regional Referral Hospital
3.	Maweni Regional Referral Hospital
4.	Prisons Corporation Sole (PCS)
5.	Sengerema WSSA
6.	Singida Regional Referral Hospital
7.	Songea Regional Referral Hospital
8.	Tanzania Institute of Accountancy (TIA)
9.	Tanzanian Embassy in Bujumbura
10.	Temeke Regional Referral Hospital

Source: Management letters for the financial year 2024/25

345. I recommend that the Government, through the Ministry of Finance, strengthen oversight by instructing all Accounting Officers of respective entities to develop, budget for, and effectively execute comprehensive asset maintenance plans based on regular condition assessments.

8.3 Liabilities Management

8.3.1 Delays in the Settlement of Compensation Claims for Project Affected Persons (PAPs) TZS 91.94 billion

346. Section 52(8) of the Valuation and Valuers Registration Act [CAP.128 R.E.2023] requires prompt payment of compensation within six months after approval of valuation by the Chief Valuer.

347. My review identified a delay of two to three years in settling in compensation claims amounting to TZS 91.94 billion for PAPs from three

entities. The delay was caused by late, inadequate Treasury disbursements and the absence of dedicated funding. This situation poses risks of legal disputes, social unrest, and delays in national infrastructure projects.

348. Additionally, my review of the Engaruka Soda Ash Project found that TZS 8.46 billion was allocated to compensate 2,090.25 hectares of land. However, of the 595 beneficiaries identified, only 482 (81%) were verified, leaving 113 beneficiaries (19%) unverified since 2022 due to poor reconciliation of reported land, beneficiary, and compensation figures. (Refer to **Table 28**)

Table 28: Compensation Claims for Project Affected Persons

No.	Name of the Entity	Compensation Claim (TZS)	Anomalies Noted	Delay
1.	Tanzania Airport Authority (TAA)	89,027,845,659	Despite the Government Chief Valuer approving the compensation register on 21 June 2023, only 505 of 1,764 eligible PAPs in Kipunguni had been paid TZS 40 billion by July 2025, leaving 1,354 PAPs with outstanding claims totalling TZS 89,027,845,659.19, resulting in a two-year delay.	2 years
2.	Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA)	2,789,816,528	The valuation exercise was completed on 2 October 2023. However, as of the audit date of 18 February 2026, compensation amounting to TZS 2,789,816,528.01 had not yet been paid to the Project Affected Persons (PAPs), despite the funds having been planned and allocated in the 2023/24 budget.	2 years
3.	Immigration Services Department (VOTE 93)	123,200,000	Out of the funds allocated for grave relocation, TZS 123,200,000 was paid to the District Executive Director (DED) through Sub-Treasury Tanga and acknowledged on 11 September 2025. However, as of 29 December 2025, the graves had not been relocated.	-
4.	Ministry of Industry and Trade (Vote 44)	-	An audit review of the Engaruka Soda Ash Project found that TZS 8,469,501,775.40 was allocated to compensate 2,090.25 hectares of land. However, of the 595 beneficiaries identified, only 482 (81%) were verified, leaving 113 beneficiaries (19%) unverified since 2022 due to poor reconciliation of reported land, beneficiary, and compensation figures.	3 years
Total		91,940,862,187		

Source: Management letters for the financial year 2024/25

349. I recommend that the Government ensure the timely and adequate disbursement of compensation funds by establishing a dedicated fund.

Also, reconcile land, beneficiary, and compensation records, and validate and pay all unverified beneficiaries.

354. I found that, although policies and laws exist to regulate investments of Public Enterprises under the Treasury Registrar, there are no specific policies to guide the management and operation of public investment projects within Ministries, Independent Departments, and Local Government Authorities that are not under the Registrar's mandate. Regarding measures to address this gap, Management explained that a technical team was formed in the financial year 2025/26 to prepare such policies.

355. In my view, the continued absence of a framework to regulate investments within Ministries, Departments, Agencies, and Local Government Authorities increases the coordination and oversight weaknesses and may result in misaligned Government investment priorities.

356. I recommend that the Government, through the President's Office, Planning and Investment, expedite the preparation of the relevant policies and laws to strengthen the management of public investment.

9.2.2 Continued Reliance on Outdated Science, Technology and Research Policies

357. The Ministry of Education, Science and Technology is mandated to oversee the provision of education and coordinate the development, application, and policy direction of Science, Technology and Innovation (STI) in the country.

358. My review of the Ministry's implementation of its STI responsibilities found that the Science and Technology Policy (1996), which guides national science and technology development, has been operative for 29 years without review, while the National Research and Development Policy (2010), which provides the framework for coordinating research activities, has been in force for about 15 years without review.

359. Similarly, the Biotechnology Policy (2010), which promotes the safe application of biotechnology, and the National Nuclear Technology Policy (2013), which guides the peaceful use of nuclear science, have been enforceable for 15 and 12 years, respectively, without review. This raises concerns about their continued relevance in addressing emerging technological developments.

360. In response to the prolonged use of outdated policies, largely due to the absence of formal periodic review requirements, a committee was formed at the end of the financial year 2024/25 to review them. Nevertheless, as the process is still in its early stages, the Ministry relies on the outdated policies.

This limits the sector’s responsiveness to technological change and underscore the need to expedite the review process.

361. I recommend that the Government, through the Ministry, establish formal periodic review requirements and, through the Committee, expedite the development of the respective policies.

9.2.3 Outdated National Transport Policy and Tourism Master Plan Undermining Strategic Sector Governance

362. The transport and tourism sectors are closely interlinked, and their guiding documents are a key component of sector governance and strategic oversight. My assessment of the existing governing documents across these sectors noted the following:

363. At the Ministry of Natural Resources and Tourism, the Tourism Master Plan (2002), which guides strategic planning, investment, and tourism development, has not been reviewed for over 23 years due to the absence of periodic review mechanisms. As a result, the Plan no longer reflects current governance arrangements, sector priorities, or developments. It excludes key institutions such as the Tanzania Wildlife Management Authority and the Tanzania Forest Services Agency; it does not incorporate Wildlife Management Areas, and provides no guidance on integrating subsequent sector reforms, thereby limiting its effectiveness as a strategic guiding document.

364. Similarly, the Ministry of Transport, continues to rely on the National Transport Policy (2003), which has been in force for over 20 years without review. Although a policy review process commenced in the financial year 2022/23 and was expected to be completed in June 2023, the draft policy had not been finalised as of November 2025.

365. The prolonged delays, primarily due to funding constraints and prolonged review processes, have led to continued reliance on the outdated policy frameworks that do not adequately address emerging sector challenges, thereby constraining policy responsiveness and effective strategic sector management.

366. I recommend that the Government, through the Accounting Officers, expedite the review process to ensure these guiding documents remain current, relevant, and responsive to sector developments.

9.3 Leadership & Oversight Effectiveness

367. I assessed the existence, composition, and functioning of governing bodies to determine whether oversight operated as intended, focusing on board establishment, tenure management, and compliance with prescribed composition requirements. My review noted the following:

9.3.1 Limited Oversight and Accountability of Ministerial Advisory Bodies in Executive Agencies

368. Ministerial Advisory Bodies (MABs) are established under the Executive Agencies Act, 2003, as amended in 2009, and under the specific Acts establishing individual Executive Agencies. Section 7 of the Act establishes these bodies to advise the Minister on policy direction, strategic matters, and the performance of Executive Agencies.

369. The audit of governance arrangements across Executive Agencies noted that Ministerial Advisory Bodies primarily serve an advisory function and do not exercise binding oversight of operations, financial management, or governance of the agencies. Consequently, their recommendations are not legally enforceable, while accountability for operational and financial performance remains largely vested in the Accounting Officer and the parent Ministry.

370. This situation arises from the governance framework established under the Executive Agencies Act, which grants agencies semi-autonomous operational status while retaining key oversight and decision-making powers at the Ministerial and Ministry levels. As a result, the effectiveness of Ministerial Advisory Bodies in providing meaningful governance oversight is constrained.

371. The absence of enforceable oversight powers weakens institutional governance, as advisory recommendations may not be consistently implemented or monitored. It also dilutes accountability mechanisms where Executive Agencies operate with partial autonomy without governance structures that ensure clear responsibility for performance and stewardship of public resources.

372. I recommend that;

- (a) The Government consider strengthening governance arrangements by improving the oversight mandate, accountability framework, and decision-making authority of Ministerial Advisory Bodies to align the level of autonomy granted to Executive Agencies with appropriate governance and accountability mechanisms.

- (b) Institute periodic institutional performance reviews to determine readiness for agencies’ autonomy, identify governance gaps, and ensure alignment with national service delivery objectives.
- (c) Consider reviewing and granting those agencies operating with semi-autonomous status full autonomous status as independent legal entities with corporate governance structures and financial authority, while vesting accountability to the governing boards.

9.3.2 Non-establishment of Governing Bodies

373. Section 6(1) of the Executive Agencies Act, Cap 245, Section 10(1) of the Water Supply and Sanitation Act, 2019, and other establishing instruments require entities to constitute governing bodies, including boards of directors, boards of trustees, councils, or advisory boards. My review noted that 14 entities operated during the financial year 2024/25 without governing bodies, as detailed in Table 29.

Table 29: Entities operating without governing bodies

No.	Name of the Entity
1.	Benjamini Mkapa Hospital
2.	Busega WSSA
3.	Information and Communication Technologies Commission
4.	Kilindoni WSSA
5.	Lake Nyasa Basin Water Board
6.	Livestock Development Fund
7.	Mwanhuji WSSA
8.	Occupational Safety and Health Authority
9.	Roads Fund Board
10.	Taasisi ya Sanaa na Utamaduni Bagamoyo (TaSUBa)
11.	Tanzania Culture and Arts Trust Fund
12.	Tanzania Fisheries Corporation
13.	Tanzania Forest Fund
14.	Turiani WSSA

Source: Management letters for financial year 2024/25

374. Delays in appointment and reappointment processes left these entities without board oversight, limiting the board’s review of institutional operations.

375. I recommend that the Appointing Authorities ensure the timely constitution and reconstitution of governing bodies in line with the respective Establishment Acts.

9.3.3 Failure to Hold the Statutory Minimum Number of Board Meetings

376. Para 5.2 of the Regional Referral Hospital Operational Guideline, 2019, Para 6(1) of the First Schedule to the Water Supply and Sanitation Act, 2019,

and other governing instruments require governing bodies to meet periodically, typically on a quarterly basis or at least twice a year, to review and approve budgets, strategic and business plans, and other key documents, and oversee performance, risks and operations.

377. My review found that the boards, steering committees, and councils of 15 entities did not meet sufficiently often to discharge their responsibilities during the year. Of these, the boards of 10 entities listed in **Table 30** did not convene any meetings.

Table 30: Entities whose Boards Did not Convene

No.	Name of the Entity
1.	Bukoba Regional Referral Hospital
2.	Fire and Rescue Force Welfare Fund
3.	Lake Rukwa Basin Water Board
4.	Namanyere WSSA
5.	National Water Fund
6.	Njombe Regional Referral Hospital
7.	Private Health Laboratories Board
8.	Shinyanga Regional Referral Hospital
9.	Sumbawanga Regional Referral Hospital
10.	UNESCO National Commission

Source: Management letters for financial year 2024/25

378. In addition, the boards of five entities did not meet the minimum statutory meeting frequency as detailed in **Table 31**.

Table 31: Entities with fewer Board Meetings than required

No.	Name of the Entity	Minimum Required	Meetings Held
1.	African Peer Review Mechanism	4	2
2.	Law School of Tanzania	4	3
3.	Ruvuma and Southern Coast Basin Water Board	4	1
4.	Tanzania Film Board	4	1
5.	Tanzania Nursing and Midwifery Council	4	1

Source: Management letters for financial year 2024/25

379. These lapses were mainly attributed to appointment delays, quorum challenges, and inadequate budget allocations, which weakened effective oversight and board engagement in performance monitoring.

380. I recommend that Accounting Officers ensure that governing bodies comply with statutory meeting requirements in accordance with their Establishment Acts.

9.4 Planning and Performance Oversight

381. I assessed the effectiveness of governance frameworks and monitoring mechanisms in translating strategic objectives into measurable outcomes and tracking implementation, and found weaknesses affecting the effectiveness of governance and performance, as highlighted below:

9.4.1 Failure to Establish Functional Monitoring and Evaluation Units

382. Para 1.3 of the National Evaluation Plan (July 2024) emphasises the importance of effective monitoring and evaluation in the public sector and highlights the need to establish and strengthen evaluation systems within public sector institutions.

383. My review of performance monitoring and evaluation arrangements found that, due to capacity constraints and limited organisational prioritisation, six entities had not established or operationalised functional Monitoring and Evaluation (M&E) Units. These include the National College of Tourism, the Wami Ruvu Water Board, the Information and Communication Technologies Commission, the Nelson Mandela African Institution of Science and Technology, the National Irrigation Commission, and the Tanzania Agricultural Research Institute.

384. The absence of functional M&E Units weakens performance tracking, limits evidence-based decision-making, and reduces accountability for results.

385. I recommend that the Government, through the Accounting Officers of the respective entities, establish and operationalise functional Monitoring and Evaluation Units across public entities to strengthen oversight and accountability.

9.5 Audit Committees and Internal Assurance Services

386. Audit committees and internal assurance functions provide structured oversight of financial reporting, internal controls and compliance. Weaknesses in these mechanisms reduce transparency, undermine the reliability of assurance and weaken governance integrity. My review noted the following:

9.5.1 Non-Establishment and Dormancy of Audit Committees

387. In reviewing compliance with Regulation 30 of the Public Finance Regulations, 2001, I noted that four entities had not established Audit

Committees, while seven others had established audit committees that did not convene during the financial year 2024/25, as summarised in **Table 32**.

Table 32: Entities Lacking Established and Active Audit Committees

No.	Name of the Entity
A	
Entities lacking an established audit committee	
1.	Gairo WSSA
2.	Iringa Regional Referral Hospital
3.	Kondoa WSSA
4.	Sokoine Regional Referral Hospital
B	
Entities with an Audit Committee but not active	
1.	Bunda WSSA
2.	Mawenzi Regional Referral Hospital
3.	Musoma Regional Referral Hospital
4.	Sekoutoure Regional Referral Hospital
5.	Shinyanga Regional Referral Hospital
6.	SUMAJKT Headquarter
7.	Taasisi ya Sanaa na Utamaduni Bagamoyo (TaSUBa)

Source: Management letters for financial year 2024/25

388. My review established that delays in appointing members and limited budget prioritisation constrained the effectiveness of Audit Committees, reducing structured oversight over financial reporting and internal audit performance.

389. I recommend that the Government, through Accounting Officers of the respective entities, ensure the timely establishment and effective functioning of Audit Committees.

9.5.2 Absence and Non-Operationalisation of the Internal Audit Function

390. Regulation 28 of the Public Finance Regulations, 2001, as amended by Regulation 3 of the Public Finance (Amendment) Regulations, 2024, requires every public entity to establish an Internal Audit Unit.

391. My review of compliance noted that seven entities had not established Internal Audit Units, while 11 entities had established units that did not perform audit activities during the year, as detailed in **Table 33**.

Table 33: Entities Lacking Functional Internal Audit Units

No.	Name of the Entity
A	
Entities lacking an Internal Audit Unit	
1.	Biharamulo WSSA
2.	Chanta CBWSO
3.	Information and Communication Technologies Commission
4.	Loliondo WSSA

No.	Name of the Entity
5.	Makuyuni CBWSO
6.	Muongano CBWSO
7.	Utete WSSA
B Entities whose Internal Audit Units did not perform audit activities	
1.	Embassy of Jakarta Indonesia
2.	ENDUIMET Wildlife Management Area
3.	Environmental Health Practitioners Council
4.	Fisheries Education and Training Agency
5.	High Commission of Tanzania - New Delhi
6.	Medical Radiology and Imaging Professionals Council
7.	Optometry Council
8.	Pasiansi Wildlife Security Company Ltd
9.	Tanzania Police Force Corporation Sole
10.	Traditional and Alternative Health Practitioners Council
11.	Vwawa Mlowo WSSA

Source: Management letters for financial year 2024/25

392. I attributed this to staff shortages, budget constraints and low prioritisation of internal audit functions. The absence or dormancy of internal audit reduces assurance over internal controls and increases exposure to undetected irregularities.

393. I recommend that the Government, through Accounting Officers of the respective entities, ensure the establishment and operationalisation of Internal Audit Units within their respective institutions.

9.6 Enterprise Risk Management

394. I assessed Risk Management as a key governance component that enables institutions to systematically identify, assess, and mitigate risks to their objectives and identified the following:

9.6.1 Non-Establishment of Risk Management Frameworks

395. Para 2.4 of the Risk Management Guidelines, 2023 requires public entities to establish risk management frameworks. My review found that 30 entities had not established Risk Management frameworks, as detailed in Table 34.

Table 34: Entities with No Enterprise Risk Management Frameworks

No.	Name of the Entity
1.	AIDS Trust Fund
2.	Bunda WSSA
3.	Chato Zonal Referral Hospital
4.	Drugs Control and Enforcement Authority (Vote 91)

No.	Name of the Entity
5.	Mawenzi Regional Referral Hospital
6.	Mbeya Zonal Referral Hospital
7.	Ministry of Energy (Vote 58)
8.	National Prosecution Services (Vote 35)
9.	Njombe Regional Referral Hospital
10.	Pasiansi Wildlife Training Institute
11.	PO-Public Service Commission (Vote 94)
12.	PO-Public Service Management and Good Governance (Vote 32)
13.	President’s Office Records and Archives Department (Vote 04)
14.	SHIMA Guard - Corporation Sole
15.	Simiyu Regional Referral Hospital
16.	Songwe Regional Referral Hospital
17.	SUMAJKT Garments Company Limited
18.	SUMAJKT Guard Company Limited
19.	SUMAJKT Headquarter
20.	Sumbawanga Regional Referral Hospital
21.	Taasisi ya Sanaa na Utamaduni Bagamoyo (TaSUBa)
22.	Tanzania Agricultural Research Institute
23.	Tanzania Extractive Industries Transparency Initiative
24.	Tanzania Film Board
25.	Tanzania Gemmological Centre
26.	Tanzania Institute of Accountancy
27.	Tanzania Official Seed Certification Institute
28.	Tanzanian Embassy in Cairo, Egypt
29.	Tanzanian Embassy in Tel Aviv Israel
30.	Wami Ruvu Water Board

Source: Management letters for financial year 2024/25

396. I attributed this to resource constraints and inadequate prioritisation. Without formal risk management frameworks, risks could not be systematically identified, assessed or mitigated, weakening governance and decision-making.

397. I recommend that the Government ensure Accounting Officers of the respective entities allocate adequate resources and build technical capacity to establish and operationalise risk management frameworks.

9.6.2 Weaknesses in Risk Assessment, Risk Register Management and Fraud Risk Governance

398. Para 2.4 of the Guidelines for Developing and Implementing Institutional Risk Management Frameworks in Public Sector Entities (2023) set out requirements for systematic risk identification, assessment, monitoring and reporting.

399. My review of the implementation of these requirements across MDAs noted recurring weaknesses in key elements of risk management affecting 32 entities. Specifically, risk registers were neither prepared nor maintained in 16

entities, nine entities had not conducted risk assessments, three entities had not prepared or implemented risk management policies, and four entities had not appointed risk champions, as summarised in **Table 35**.

Table 35: Entities with Identified Risk Management Weaknesses

No.	Name of the Entity
A.	Entities with risk registers not prepared
1.	African Peer Review Mechanism
2.	Commission for Human Rights and Good Governance
3.	Dodoma Regional Referral Hospital
4.	Information and Communication Technologies Commission
5.	Law Reform Commission
6.	Mawenzi Regional Referral Hospital
7.	Musoma Regional Referral Hospital
8.	Mwananyamala Regional Referral Hospital
9.	National Prosecution Services
10.	Private Health Laboratories Board
11.	Public Service Recruitment Secretariat
12.	SUMAJKT Bottling Company Ltd
13.	SUMAJKT Cleaning and Fumigation Company Ltd
14.	SUMAJKT Electrical Company Ltd
15.	SUMAJKT Logistics Company Ltd
16.	Tanzania Nursing and Midwifery Council
B.	Entities where risk assessments were not conducted
1.	Ardhi Institute Tabora
2.	Cereal and Other Produce Regulatory Authority
3.	Independent National Electoral Commission
4.	Livestock Training Agency
5.	Msanga Mkuu CBWSO
6.	National Land Use Planning Commission
7.	President’s Office Ethics Secretariat
8.	Tanzania Agricultural Research Institute
9.	Valuers Registration Board
C.	Entities where risk management policies were not prepared
1.	Drugs Control and Enforcement Authority
2.	SUMAJKT Guard Company Ltd
3.	Tanzania Commission for AIDS
D.	Entities where risk champions were not appointed
1.	SUMAJKT Auction Mart Company Ltd
2.	SUMAJKT Chang’ombe Furniture Company Ltd
3.	SUMAJKT Construction Company Ltd
4.	SUMAJKT Garments Company Ltd

Source: Management letters for financial year 2024/25

400. I attributed these weaknesses to limited prioritisation of risk management and weak oversight, which may result in risks going unidentified

or monitored, thereby increasing exposure to operational, financial and compliance risks.

401. I recommend that the Government ensure Accounting Officers of the respective entities operationalise risk management systems, conduct risk assessments, and maintain up-to-date risk registers.

Chapter Ten



Human Resources, Payroll Management and Terminal Benefits

10.1 Introduction

402. This chapter presents the findings identified during the human resources audit, payroll management, and the processing of terminal benefits across MDAs. It includes recommendations to improve public-sector human resources management practices. The proposed measures are designed to enhance operational efficiency and ensure that public institutions effectively meet their objectives.

10.2 Human Resources Management

403. Human Resources Management (HRM) and Payroll Management are essential components in ensuring effective public service delivery through proper workforce planning, fair recruitment, equitable pay, and strong internal controls.

404. Payroll management, closely linked to HR administration, involves processing salaries and benefits. Strong payroll controls are necessary to prevent irregularities such as ghost workers and unauthorised payments.

405. The report evaluates the effectiveness of human resources and payroll systems, governance mechanisms, and compliance with laws and regulations. It provides recommendations to enhance accountability, operational efficiency, transparency, and sustainable public service delivery.

10.2.1 Non-remittance of Statutory Deductions of TZS 1.44 Billion

406. Section 12(7) of the National Social Security Fund Act, Cap 50, and Regulation 12(4) of the Public Social Security Fund (General) Regulations, 2018,

require employers contributing to the Security Fund to remit the amounts due within one month after the end of the month to which the contributions relate.

407. Also, Section 9 (1) of the National Health Insurance Fund Act, Cap 395 and Section 84 (2) of the Income Tax Act Cap 332 require the timely remittance of deductions, and penalties are imposed for any delay.

408. I found that 18 entities did not remit pension contributions, health insurance contributions, pay-as-you-earn (PAYE) and workers' contributions totalling TZS 1.44 billion to PSSF, NSSF, NHIF, TRA and TALGWU, respectively, as detailed in **Table 36**.

409. This represented an increase of TZS 411.73 million (39.81%) compared to the TZS 1.03 billion reported for 20 entities in the previous year.

410. Moreover, I found that the Tanzania Embassy in Maputo, Mozambique, had an outstanding debt of locally based staff statutory deductions totalling USD 24,421.07, which remained unpaid.

Table 36: Entities with Unsubmitted Statutory Deductions

No.	Name of Entity	Deductions	Amount (TZS)
1.	Agriculture Seed Agency (ASA)	PAYE	9,477,600
2.	Ifakara WSSA	PSSF	27,628,008
3.	Igunga WSSA	PSSF	77,880,000
4.	Itumba Isongolo WSSA	PSSF	23,328,000
5.	Jitegemee JKT Secondary School	PAYE	239,642,895
		PSSF	188,806,870
6.	Kilwa Masoko WSSA	PSSF	15,532,720
7.	Kondoa WSSA	NSSF	220,522,181
		PAYE	32,746,125
8.	Loliondo WSSA	NSSF	38,868,420
9.	Lwamgasa WSSA	PSSF	2,400,000
10.	Mbinga WSSA	PSSF	10,520,000
		PAYE	9,332,370
11.	Mkilima CBWSO	NHIF	774,000
12.	Mkombozi CBWSO	NHIF	8,236,800
13.	National College of Tourism	PSSF	6,054,000
		NHIF	5,122,080
14.	National Irrigation Commission	PAYE	9,212,000
15.	Ruangwa WSSA	PSSF	17,187,719
16.	Shinyanga Regional Referral Hospital	PSSF	53,875,200
17.	SUMAJKT Auction Mart Company Ltd	PSSF	1,122,000
18.	Wanging'ombe WSSA	PSSF	362,506,518
		PAYE	42,827,962
		HESLB	29,169,900
		TALGWU	14,214,080
Total			1,446,987,448

Source: Management letters for financial year 2024/25

411. I attribute this to insufficient funds and inadequate prioritisation for the timely remittance of statutory deductions. Non-compliance threatened employees' financial security, delayed access to entitled retirement benefits and exposed entities to potential fines and penalties, which could have been used to finance other operating activities. Therefore, strict adherence to remittance timelines for PSSSF, TRA and NHIF is non-negotiable for institutional integrity.

412. I recommend that the Government, through its respective Accounting Officers, allocate funds and implement an effective mechanism to ensure the timely remittance of statutory deductions and all outstanding amounts.

10.2.2 Vacant posts in Entities under Ministry Department and Agencies

413. Section 29(5) of the Public Service Act, Cap 365, states that the Public Service Recruitment Secretariat shall be responsible for facilitating the recruitment of employees to the Public Service.

414. I found a shortage of public servants across various Government entities. A review of staff establishments and vacant positions across 15 government entities identified a shortfall of 7,885 staff members relative to the required 22,299. The shortage hindered the achievement of operational goals set by the Central Government entities as detailed in Table 37 below.

Table 37: Entities with Vacant Posts

No.	Name of the Entity	Requirement	Available	Shortage
1.	Prisons Services Department	18,960	12,539	6421
2.	Benjamin Mkapa Hospital	772	412	360
3.	Shinyanga Regional Referral Hospital	681	346	335
4.	Tanga Regional Referral Hospital	680	370	310
5.	Tanzania Building Agency (TBA)	806	574	232
6.	Presidential Food and Agriculture Advisory Council	78	14	64
7.	Lake Tanganyika Basin Water Board	89	43	46
8.	Tanzania Police Medical Unit - Ukonga	64	23	41
9.	Tanzania Nursing and Midwifery Council	74	43	31
10.	Busega WSSA	37	23	14
11.	Kilindoni WSSA	12	2	10
12.	Mahenge Community-Based Water Supply Organisation	10	1	9
13.	Private Hospital Advisory Board	24	17	7
14.	Nkaiti Community-Based Water Supply Organisation	8	4	4

No.	Name of the Entity	Requirement	Available	Shortage
15.	Embassy of Tanzania in Tel Aviv	4	3	1
	Total	22,299	14,414	7,885

Source: Management letters for 2024/25

415. Moreover, the Ruvuma and Southern Coast Basin Water Board had vacant posts for Legal, Public Relations, ICT and Planning Officers, whereas the Makonde Plateau Water Supply and Sanitation Authority lacked a Legal Officer and an Internal Auditor.

416. I attribute the issue to inadequate budget allocation and delays in the President’s Office, Public Service Management and Good Governance (PO-PSMGG) in granting of employment permits for filling the vacant positions.

417. I recommend that the Government, through PO-PSMGG, allocate sufficient budget and take immediate steps to ensure that all vacant positions are filled without further delay.

10.3 Payroll Management and Staff Entitlements

418. My audit of payroll management across various government entities revealed significant weaknesses in the administration of staff salaries and entitlements. These irregularities, which include non-compliance with the one-third net salary rule, delays in settling staff claims, and unauthorised payments, reflect poor payroll management and financial indiscipline.

419. Such deficiencies violate labour regulations, undermine employee morale, and expose the government to potential litigation and significant interest costs on arrears.

10.3.1 Non-compliance with Minimum Net Salary and Wage Requirements

420. Section 3 of the Specified Officers (Debt Recovery) Act, Cap 76, read in conjunction with circulars with ref. No.VE.26/46/01/T/66 dated 28 November 2012 and Ref. No. CE.26/46/01/T/80 dated 5 June 2013, together with Section 28(2) (e) of the Employment and Labour Relations Act No. 7 of 2004, require employees’ salary deductions not to exceed two-thirds of their gross salary.

421. I found 186 staff members across seven entities who were receiving net pay below the statutory minimum wage or the required one-third of their basic salary due to excessive deductions, as shown in Table 38.

Table 38: Entities with Staff Paid Below Minimum Net Salary and Wage Requirements

No.	Name of the Entity	Noted Issue	Number of Staff Involved
1.	Ministry of Transport	Employees receiving net salaries below one-third of their basic salaries	52
2.	Rural Energy Agency	Staff receiving net salaries below one-third of their basic salaries	51
3.	Ministry of Water	Salary deductions exceeding two-thirds result in net pay below one-third	49
4.	Tanzania Meteorological Authority	Employees receiving net salaries below one-third of their basic salaries	13
5.	Itumba, Isongole Water Supply and Sanitation Authority	Salaries paid below minimum wage	12
6.	National Irrigation Commission	Presence of employees with net pay less than one-third of their basic salaries	8
7.	Nyamwaki Community Based Water Supply Organisation	Salaries paid below minimum wage	1
	Total		186

Source: Management letters for the year 2024/25

422. The deficiency has been attributed to inadequate payroll management control over authorisation, monitoring and management of employee deductions, processing payroll out of the e-watumishi system (HCMIS) and inclusion of staff allowances in the computation of net salaries. This shortcoming leads staff to receive net salaries below one-third of basic pay, which may, in turn, cause employees to be less committed to their jobs, as their focus could be diverted towards seeking supplementary sources of income to sustain their livelihoods, ultimately posing a risk of engaging in fraudulent practices.

423. I recommend that the Government, through the Accounting Officers of the respective entities, strengthen payroll management controls by adopting the e-Watumishi (HCMIS) system to prevent errors in computing loan and statutory deductions from employee salaries and exclude the staff allowances from the computations of net salaries.

10.3.2 Unpaid Staff Claims Amounting to TZS 279.08 Billion

424. Order E.23 of the Standing Orders for the Public Service, 2009 (third edition), requires that when a government employee is promoted or appointed

to a higher post with retrospective effect, they are entitled to salary arrears. Also, Paragraph 4 of the Treasury Circular No. 1 with Ref. No. CBE.187/209/01'B'/51 of 7 February 2023, paragraph 4 requires that all employers are instructed to administer salary payment procedures to avoid the accumulation of salary arrears.

425. I reviewed the financial statements for the year ended 30 June 2025 and noted that 182 entities recorded outstanding staff claims totalling TZS 279,082,621,606.78. Of this amount, TZS 71,115,012,709.28 of staff claims had been outstanding for less than 12 months, while TZS 207,967,608,897.50 of staff claims had remained outstanding for more than 12 months, as detailed in **Appendix XI**.

426. The rise in unpaid staff claims was primarily due to insufficient funds and delays in approvals by the President's Office - Public Service Management and Good Governance.

427. Unsettled staff claims contribute to accumulation of Government obligations, demoralise employees, and ultimately impact service delivery. Payment delays further accumulate Government liabilities, negatively impacting financial stability and staff motivation.

428. I recommend that government entities collaborate with the President's Office, Public Service Management and Good Governance and the Ministry of Finance to expedite the approval and payment of outstanding staff claims.

10.3.3 Irregular, Unauthorised, and Ineligible Salaries and Incentives Payments to Staff - TZS 218.60 Million

429. Regulation 110 (1) of Public Finance Regulations 2001 requires Accounting Officers to ensure that Personnel Emolument records are maintained for all of the permanent staff within their Ministries and Departments are correct and that all changes, increases, or deductions are duly notified to the Accountant General.

430. The audit identified payments made to staff without a legal basis, to transferred staff, to unqualified personnel, or payments that were not properly authorised in accordance with payment procedures, as narrated in **Table 39** below.

Table 39: Irregular, Unauthorised, or Ineligible Payments

No.	Name of the Entity	Noted Deficiency(ies)	Amount Involved (TZS)
1.	Geological Survey of Tanzania (GST)	Payment of salaries to transferred staff	94,080,000
2.	Tanzania Airport Authorities (TAA)	Ineligible salaries and statutory entitlements paid to 10 unqualified staff	87,505,500
3.	Water Institute	Salaries paid to nine officers transferred to other government entities	32,219,000
4.	SUMAJKT Agri-Machinery Project	Unauthorised payments of employee incentives (communication allowances)	4,800,000
	Total		218,604,500

Source: Management letter for the year 2024/25

431. I further identified other issues of irregular, unauthorised, or ineligible payments at the Tanzania Embassy in Kinshasa, where a 13th-month gratuity was paid to local employees, despite not being stipulated in their employment contracts or approved by the Ministry. Similarly, at the Tanzania Embassy in Moroni, gratuities were made without evidence of a legal basis under the host country's laws.

432. I attribute these irregularities to a delay in updating information in the Human Capital Management Information System (HCMIS), leading to personnel emolument costs for no service received, as salaries were paid to Government Officers who are working in other entities.

433. I recommend that the Government, through responsible Accounting Officers, ensure timely updates to the Human Capital Management Information System (HCMIS) so that salaries of officers transferred to other Government Entities are paid by the recipient entities and not the originating entities immediately after the transfer.

10.4 Pre-Audit of Terminal Benefits Payments

434. The Government of the United Republic of Tanzania administers non-contributory terminal benefits for specified public servants, financed directly from the Consolidated Fund.

435. Article 143(2)(a) of the Constitution of the United Republic of Tanzania mandates the CAG to audit public funds and authorise withdrawals from the Consolidated Fund; accordingly, Regulation 56 of the Public Audit Regulations,

2009 (GN No. 47) requires pre-audit of terminal benefits prior to disbursement. My audit noted the following:

10.4.1 Incorrect Computation of Terminal Benefits by Employers

436. My review of 1,443 approved pension files noted that 92 (6%) retirees' files contained inaccuracies in the computation of service period, applied salaries, and other miscellaneous computational errors. However, these discrepancies were subsequently rectified and approved accordingly.

437. Among the 92 erroneously computed terminal benefits files, 49 files (53%) had an overstatement amounting to TZS 160.3 million, while 43 files (47%) had an understatement of TZS 69.42 million. The summary of the number of files and specific anomalies noted is shown in **Table 40**.

Table 40: Inaccurate Computation of Terminal Benefits

No.	Subject	Terminal benefits overstated		Terminal benefits understated	
		No. of cases	Amount (TZS)	No. of cases	Amount (TZS)
1.	Incorrect Service Periods	14	25,813,091	13	44,428,585
2.	Miscellaneous incorrect computations	20	94,103,136	17	19,383,114
3.	Wrong applied Salaries	15	40,393,252	13	5,617,732
	Total	49	160,309,479	43	69,429,431

Source: Pension/Gratuity papers and CAG computations

438. The identified causes of discrepancies were errors in terminal benefit calculations arising from mathematical computation errors, misinterpretation of benefit policies, data entry inaccuracies, and the absence of adequate validation checks to identify and rectify errors during the calculation process.

439. Without my pre-audit, the government would have faced a potential loss of TZS 160.3 million due to overstatements, while pensioners would have been collectively underpaid by TZS 69.42 million.

440. These anomalies demonstrate the value of pre-audit of benefits payable from the Consolidated Fund and highlight the financial risks arising from weak internal controls and deficiencies by Accounting Officers.

441. I recommend that the Government, through the respective Accounting Officers, strengthen validation checks, enhance staff training on benefits policies and computations, and improve oversight to ensure accuracy and accountability.

10.4.2 Delay in Preparation of Terminal Benefits and Submission of Retirees' Particulars

442. Regulation 88 of the Public Service Regulations, 2022, Order No. F.48 read together with Regulation 32(4) of the Public Service Regulations, 2022, and Order No. E.23 of the Standing Orders for Public Service, 2009, require employers and employees to maintain proper employment records, ensure public servants notify appointing authorities at least six months prior to retirement, and that gratuity for contractual employees be paid within one month after satisfactory completion of the contract.

443. However, during 2024/25, I noted delays in the submission of 139 terminal benefit files for permanent and pensionable officers, ranging from seven months to 23 years and 94 gratuity files for contract officers, ranging from two months to 20 years, contrary to prescribed timeframes. The delays were attributed to late initiation of retirement documentation, inadequate monitoring of contract expiry dates, and poor records management, which adversely affect beneficiaries and may expose the Government to reputational risk and potential claims.

444. I recommend that the Government, through its respective Accounting Officers, ensure that retirement documentation is initiated in a timely manner, that monitoring mechanisms are established to track contract expiry and gratuity preparation, and employees' records are properly maintained and updated.

Chapter Eleven



Infrastructure Sector

11.1 Introduction

445. The infrastructure sector is vital to Tanzania's socio-economic development, supporting economic growth, connectivity, service delivery, and public safety. The Ministry of Works and the Ministry of Transport are the main policy and oversight institutions responsible for developing, maintaining, and managing national infrastructure assets, while ensuring accountability and value for money in the use of public resources.

446. The Ministry of Works oversees roads, public buildings, and government mechanical, electrical, and electronic assets. Implementation is carried out through TANROADS, TEMESA, and TBA, with road maintenance financing largely supported by the Road Fund Board (RFB). Its strategic focus is to ensure safe, reliable, and cost-effective infrastructure and sustainable use of public funds.

447. On the other hand, the Ministry of Transport oversees aviation and related transport sub-sectors, with TAA responsible for airport infrastructure development, maintenance, and operations. For this year, the audit assessed whether infrastructure resources were managed economically, efficiently, and in compliance with applicable laws, regulations, and approved plans, and whether implemented projects delivered the intended outcomes. The audit identified issues arising from weaknesses in project planning and execution, contract management, financial management, and maintenance of infrastructure assets, which are presented in the sections that follow.

11.2 Airport Infrastructure

11.2.1 Delayed Transfer of the Airport Project Responsibility Resulting in Additional Costs of TZS 7.01 Billion

448. On 30 June 2017, TAA, as the employer, signed Contract No. AE-027/2016-2017/SBW/W/26 with a Chinese contractor for the rehabilitation and upgrading of Sumbawanga Airport at a contract price of TZS 55.91 billion, financed by the European Investment Bank (EIB). In July 2017, responsibility for project implementation was transferred from TAA to TANROADS. However, delays in amending the financing agreements with the donor prevented the commencement of works for approximately six years after the contract was signed.

449. As a result, on 29 April 2023, TANROADS and the contractor mutually agreed to assign the contract to another contractor with completion scheduled for 26 March 2026. The audit review found that although the original contract did not provide for a price adjustment, the prolonged delays in implementation prompted a price adjustment for the assignment by mutual agreement.

450. By December 2025, TANROADS had paid TZS 6.77 billion to the new contractor for price adjustment and refunded TZS 243.72 million to the previous contractor for expired performance security costs. Consequently, the project incurred avoidable additional costs amounting to TZS 7.01 billion, attributable to delayed transition arrangements and the absence of timely contract management decisions, such as suspension, termination, or re-procurement, resulting from prolonged delays for commencement.

451. I recommend that the Government ensure that any future transfer of project implementation responsibilities is accompanied by timely amendments to financing agreements and clearly defined transition arrangements, and that prompt contract management actions, including suspension, termination, or re-procurement, are taken where project commencement is materially delayed, to contain cost escalation and to protect value for money.

11.2.2 Improper Design of Mwanza Airport Cargo Terminal Resulted in Additional Costs of TZS 2.30 billion

452. On 11 June 2012, TAA engaged a Chinese contractor to upgrade Mwanza Airport under Contract No. AE-027/2011-2012/MWZ/W/44 at a contract price of TZS 89.78 billion. The project scope included construction of terminal facilities (passenger terminal, cargo terminal, control tower, and powerhouse)

and airside infrastructure comprising runway extension, aprons, utilities, and road networks. The project was financed by the Government (81.42%), the Arab Bank for Economic Development in Africa (BADEA) (8.23%), and OPEC Fund for International Development (OFID) (10.35%).

453. In July 2017, the Government transferred the mandate for airport construction from TAA to TANROADS. During the transition, the passenger terminal component valued at TZS 18.16 billion was removed from the project scope, and additional contractual claims of TZS 26.14 billion were incorporated, resulting in a revised project cost of TZS 97.76 billion. The project was substantially completed and officially handed over to TAA by TANROADS on 20 January 2020.

454. Audit review revealed that the cargo terminal, valued at TZS 3.8 billion, could not be used after completion because its design did not meet operational cargo handling requirements. The facility lacked adequate import and export cargo lobbies; had insufficient door sizes to accommodate cargo handling equipment; contained cold storage rooms inadequate for handling large volumes of perishable cargo; and had a ramp with excessive slope and insufficient width, resulting in operational inefficiencies and potential safety risks.

455. In an effort to make the cargo terminal operational, TAA engaged another local contractor, on 9 June 2024 to undertake modification works from 13 July 2024 to a revised completion date of 28 October 2025, at an initial contract price of TZS 2.04 billion, which was later increased through variations to TZS 2.30 billion. I therefore note with concern that the modifications resulted in additional costs of TZS 2.30 billion, which could have been avoided had proper demand forecasting, periodic updates to feasibility studies, and comprehensive design validation been performed adequately prior to construction.

456. I recommend that TAA establish procedures for periodic updating of feasibility studies, mandatory validation of designs by operational users prior to construction approval, and independent technical design reviews for specialised aviation facilities, to ensure continued operational relevance and minimise avoidable redesign and modification costs.

11.2.3 Engagement of Design Consultancy Services at Mwanza Airport Without an Updated Aerodrome Master Plan

457. I found that on 13 February 2025, TAA engaged a local consultant under the Contract No. Y9/2024/2025/C/03, valued at TZS 990.52 million, to

undertake a feasibility study and detailed engineering design services for the proposed new passenger terminal building and associated infrastructure at the Mwanza Airport, following the removal of the passenger terminal component from the earlier Mwanza Airport upgrade project.

458. My review of the planning documents found that the Airport Master Plan, last prepared in 2000, had not been updated to reflect the proposed airport expansion and additional land requirements. Consequently, the consultancy commenced in March 2025 without an updated and approved Aerodrome Master Plan, leaving the proposed development without a definitive spatial planning basis.

459. The Airport Master Plan is a document that provides the basis for airport zoning, infrastructure layout, and future expansion. Commencing feasibility and detailed design activities without an updated and approved Aerodrome Master Plan reflects improper planning governance and project implementation, exposing the Authority to risks of design changes, cost escalation, implementation delays, and compromised value for money.

460. I recommend that TAA update the Mwanza Airport Aerodrome Master Plan and the associated land-use framework and ensure that all future airport development projects are preceded by finalised and formally approved master plans and land-use frameworks before feasibility studies and detailed design consultancies are undertaken, to provide a definitive and reliable planning basis for airport infrastructure development.

11.2.4 Tanzania Civil Aviation Master Plan Governing Civil Aviation Management Not Updated

461. Tanzania has been a member of the International Civil Aviation Organisation (ICAO) since 1962. As part of its commitment to this organisation, it is therefore required to align its civil aviation planning frameworks with international standards. Paragraph 7.3.12 of the ICAO Global Air Navigation Plan (Doc 9750, 2022) requires Member States to develop and regularly review national aviation master plans, while ICAO Doc 9988 (2019) requires the application of structured planning processes to address aviation CO₂-emissions reduction.

462. My audit review at the Ministry of Transport (Vote 62) found that the Civil Aviation Master Plan was last prepared in September 2015, and it has not been reviewed for over 10 years. As a result, it does not adequately address emerging sector priorities such as climate-change mitigation, disaster-response

preparedness, and carbon-emissions reduction. Although an Expert Committee was established in May 2023 following ICAO capacity-building training, the review of the Civil Aviation Master Plan had not been completed by November 2025 due to funding constraints.

463. TAA management explained that financing for the review was being mobilised through the World Bank-funded TanTIP Project implemented by TANROADS. However, the required World Bank “no-objection” was still pending, thereby further delaying completion of the revised Master Plan.

464. I recommend that the Ministry of Transport expedite follow-up with the World Bank to obtain the required “no-objection,” finalise and approve the revised Civil Aviation Master Plan, and institutionalise a periodic review cycle (e.g. every five years) supported by dedicated funding, clear timelines, and clearly defined accountability mechanisms to ensure sustained compliance with the international aviation planning standards.

11.3 Road Infrastructure

11.3.1 Delayed Road Maintenance Projects Worth TZS 213.95 billion

465. In the financial year 2024/25, TANROADS had an approved road maintenance budget of TZS 534.66 billion, which was to be financed through fuel levy and transit charges collected by the Tanzania Revenue Authority (TRA) and channelled through the Roads Fund Board (RFB). However, due to the non-release of funds from the Treasury to the Roads Fund Board, only TZS 148.32 billion, equivalent to 27.7% of the approved maintenance budget, was made available to finance routine, periodic, emergency, and spot improvement maintenance works during the year. Further details regarding the non-release of these funds are presented in **Chapter Four of this Report under Special Funds**.

466. Due to the limited release of funds, 178 road maintenance projects across 12 TANROADS regional offices, valued at TZS 213.95 billion, were not implemented as planned during the financial year 2024/25. The delay in undertaking the scheduled maintenance works exposes the road network to accelerated deterioration, higher future rehabilitation costs, and potential contractual disputes arising from delayed execution of maintenance contracts.

467. I recommend that the Government, through the Ministry of Finance and Planning, ensure the timely and full remittance of fuel levy and transit charge collections to the Roads Fund Board so that the Roads Fund Board

can release adequate funds to TANROADS for the implementation of approved routine, periodic, emergency, and spot improvement road maintenance works. This will enable the timely execution of planned maintenance activities, prevent further deterioration of the road network, reduce future rehabilitation costs, and minimise the risk of contractual disputes arising from delayed implementation of maintenance projects.

11.3.2 Outdated Road Construction Specifications

468. Section 4(c) of the Roads Act, 2007 requires the Ministry of Works to prepare and periodically revise national standards and specifications governing road works. My audit review of the Ministry of Works (Vote 98) found that the Standard Specifications for Road Works in Tanzania were issued in 2000 and have since not been reviewed or revised. Consequently, the specifications do not adequately reflect current pavement technologies, increased axle loads and traffic volumes, harmonised East African Community (EAC) requirements, climate-resilient design practices, or modern materials testing and quality assurance methods.

469. The continued use of outdated specifications increases the risk that road construction works are designed and executed based on obsolete technical requirements, which may adversely affect construction quality, durability, safety, and value for money.

470. Although TANROADS and the Ministry of Works, in collaboration with the University of Pretoria, commenced the updating of the Standard Specifications and related manuals in 2023, the submitted draft had not undergone the scheduled review by February 2026, indicating delays in finalising and adopting the revised standards.

471. I recommend that the Ministry of Works expedite the review, approval, and adoption of the revised Standard Specifications and related manuals and establish a structured periodic revision mechanism with clearly defined timelines and responsibilities to ensure continued alignment with evolving engineering practices and national infrastructure requirements.

11.3.3 Mpemba Weighbridge Operating Beyond Design Capacity

472. Mpemba Weighbridge, located in Songwe Region, serves as a strategic transit corridor for cargo destined to and from landlocked countries, including Zambia, Malawi, and the Democratic Republic of Congo. The weighbridge is configured as a group static (axle) weighbridge, which, according to Para. 3.1

of the TANROADS Weighbridge Operational Manual (2018), has a maximum operational capacity of 500 vehicles per day, equivalent to 182,500 vehicles per annum.

473. However, records for the financial year 2024/25 indicate that the facility handled 295,063 vehicles, representing approximately 162% of the designed annual capacity and an average of 808 vehicles per day, significantly exceeding the prescribed operational limit. The continued operation of the weighbridge beyond its design capacity exposes the facility to risks, including inaccurate vehicle weight readings, accelerated deterioration of weighbridge equipment, increased maintenance costs, potential damage to the TANZAM Highway Trunk Road (T1), and declining service quality due to congestion and extended waiting times.

474. TANROADS management reported that steps to establish a One Stop Inspection Station (OSIS) at the Iboya area have been initiated. This includes the construction of a new weighbridge intended to replace the existing Mpemba facility. Although land acquisition and compensation processes have been completed, funding for the construction has not yet been secured, thereby delaying the project's implementation.

475. I recommend that the Ministry of Finance allocate adequate budgetary resources and ensure the timely release of funds for the construction of the proposed OSIS weighbridge at Iboya to decongest the Mpemba Weighbridge, improve operational efficiency and axle-load enforcement, and reduce premature deterioration of the weighbridge infrastructure and the TANZAM Highway.

11.4 Ferry and Maritime Infrastructure

11.4.1 Weak Revenue Monitoring Resulted in Uncertainty Over the Recoverability of Receivable Amounting to TZS 4.10 Billion

476. Regulation 57(1) and (2) of the Public Finance Regulations, 2001 requires Accounting Officers to ensure proper accounting and prompt collection of Government revenue. Similarly, IPSAS 1 and IPSAS 29/41 require financial statements to present accurate and reliable information supported by verified balances.

477. I noted TEMESA reported receivables amounting to TZS 56.21 billion in its financial statements as at 30 June 2025, arising from services provided to various government institutions and clients. However, confirmation of selected balances revealed discrepancies. Out of TZS 7.49 billions of receivables

confirmed with clients, only TZS 3.39 billion agreed with client records, leaving TZS 4.10 billion (54.74%) unverified.

478. The discrepancies were largely caused by lack of regular reconciliations between TEMESA and its clients, inadequate documentation of services rendered, and weak follow-up mechanisms for settlement of outstanding balances.

479. As a result, the reliability and collectability of receivables remain uncertain, exposing the financial statements to potential misstatements and increasing the risk of revenue losses. The situation may also affect the liquidity position of TEMESA and institutions relying on its services, including entities such as TAA and TANROADS.

480. I recommend that the Management of TEMESA strengthen monitoring and regular reconciliation of receivables, enhance follow-up on outstanding amounts, and take timely recovery actions to ensure accurate reporting and prompt collection.

11.4.2 Fraudulent Payments Amounting to TZS 5.01 Billion Due to Misuse of the MUSE System and Unconfirmed Service Delivery

481. The Government uses MUSE as the official system for processing payments in public entities, including TEMESA. For supplier-related payments, MUSE is designed to enforce the normal procurement and payment workflow so that payments are made only after completion of key control steps, including supplier registration, creation of the Local Purchase Order (LPO), approval of the LPO by the Accounting Officer, and recording of the transaction by the Supplies Officer in the Purchases Module after confirmation of delivery of goods or services, upon which payment follows.

482. In addition to the normal supplier payment workflow (purchase module) MUSE contains a normal voucher module primarily intended to facilitate staff-related payments. Although this module may also be used for supplier payments, such payments can only be processed where the supplier has first been registered in the system. MUSE also includes a Bulk Payment Module originally intended to facilitate group payments for staff-related transactions. However, unlike the normal supplier payment workflow and the normal voucher module, the Bulk Payment Module permits supplier-related payments to be processed without prior supplier registration or creation of a Local Purchase Order (LPO). This control weakness created a loophole through which the prescribed supplier payment workflow could be bypassed.

483. The audit found that staff in TEMESA offices in Kagera, Mwanza, Dodoma and Manyara exploited this loophole by processing supplier-related payments through the Bulk Payment Module instead of the prescribed supplier payment workflow in MUSE. As a result, six ghost suppliers, who were neither registered in the MUSE system nor had provided any goods or services to the Agency, were paid a total of TZS 2.97 billion between the 2022/23 and 2024/25 financial years.

484. Further review revealed additional fraudulent transactions involving supplier payments amounting to approximately TZS 2.04 billion, which were irregularly processed through the normal voucher module, instead of the prescribed supplier payment workflow under the Purchases Module, between the 2020/21 and 2024/25 financial years without confirmed evidence of delivery of goods or rendering of services. Of this amount, TZS 1.91 billion was fraudulently paid at TEMESA Kagera to one supplier, while TZS 124.48 million was paid at TEMESA Manyara to a local fundi engaged for temporary works without evidence that the services were performed.

485. These transactions demonstrate deliberate circumvention of established payment controls and manipulation of payment records, resulting in fraudulent payments and misappropriation of public funds totaling TZS 5.01 billion.

486. The occurrence of these transactions indicates serious weaknesses in system controls, segregation of duties and oversight of payment processing, which created an environment that allowed fraudulent activities to occur.

11.4.3 Weak Financial Oversight Resulted in Excess Transfers to Regional Offices amounting to TZS 2.60 Billion

487. The TEMESA Guidelines (2024) require that transfers to regional offices be made in accordance with verified suppliers' claims and in compliance with the Public Finance Act, Public Procurement Act and Ministry of Finance directives.

488. Further review of fund requests compared with actual transfers to regional offices during the 2024/25 financial year revealed significant over-releases totaling TZS 2.60 billion, made without adequate verification of the amounts requested. For instance, TEMESA Dodoma received TZS 5.80 million against verified suppliers' claims of TZS 5.37 million, resulting in an excess transfer of TZS 431.74 million. Similarly, five regional offices—Dodoma, Manyara, Kagera, Shinyanga and Corporation Sole—received TZS 13.95 billion,

against requested amounts of TZS 11.78 billion, thereby exceeding the requested amounts by TZS 2.17 billion.

489. These excessive transfers were mainly caused by inadequate pre-examination of fund requests and weak financial oversight during the approval process. As a result, the over-release of funds increases the risk of misappropriation of public resources, particularly in regions where suspected fraudulent payments were also identified.

490. I recommend that Government;

- (a) Through Ministry of Finance strengthen controls over the bulk payment facility by restricting it strictly to staff-related payments, introducing clear categories with threshold-based flags for unusual transactions;**
- (b) Complete the ongoing investigation and apply disciplinary, legal, or corrective measures in line with applicable laws and regulations; and**
- (c) Review and strengthen the internal financial controls by verifying all fund requests before authorising transfers to regional offices.**

11.4.4 Delayed Major Rehabilitation of Ferries Contrary to the Preventive Maintenance Plans

491. The TEMESA Ferry Maintenance Plan of June 2024 requires major rehabilitation to be undertaken every 36 months for ferries operating in seawater and every 60 months for ferries operating in freshwater, calculated from the date of commissioning or the previous major rehabilitation. The prescribed schedule is intended to prevent costly breakdowns, prolong vessel service life, and ensure safe and reliable ferry operations.

492. Audit review noted delays in undertaking major rehabilitation for ferries operated by TEMESA contrary to the Preventive Maintenance Plans. In particular, MV Kazi, which operates in seawater along the Magogoni-Kigamboni route in Dar es Salaam Region and was commissioned in June 2017, was due for its first major rehabilitation in June 2020. However, records indicated that the rehabilitation was carried out in 2022, which corresponds to 60 months after commissioning, resulting in a 24-month delay relative to the prescribed 36-month cycle. Furthermore, the subsequent rehabilitation, which should have been scheduled for 2025 based on the required cycle, had instead been planned for 2027 at an estimated cost of TZS 4.5 billion.

493. The audit further noted the prolonged implementation of major rehabilitation works for other ferries. MV Magogoni had been undergoing major

rehabilitation in Mombasa since 16 February 2023, while MV Kigamboni was docked for major rehabilitation on 6 June 2024 following a TASAC Detention Notice dated 5 June 2024, which suspended its operations due to safety concerns. By the time of the audit in February 2026, rehabilitation works for both ferries had not been completed. This indicates continued delays in implementing major rehabilitation works and increases the risk of disruption to ferry operations.

494. TEMESA Management attributed the delays to funding constraints and further explained that major rehabilitation works cannot commence until a mandatory inspection by the Tanzania Shipping Agencies Corporation (TASAC) has been carried out. However, by February 2026, the required inspection for the planned major rehabilitation of MV Kazi had not yet been conducted, thus increasing the risk of further delays in the execution of the scheduled works.

495. Delays in undertaking major rehabilitation contrary to the Preventive Maintenance Plans may result in prolonged vessel downtime, accelerated wear and tear of key components, reduced operational efficiency, disruption of transport services, heightened safety risks, and increased maintenance costs arising from deterioration beyond optimal servicing intervals.

496. I recommend that TEMESA strengthen compliance with the Preventive Maintenance Plans by budgeting, scheduling, and initiating major rehabilitation works sufficiently in advance to meet the prescribed maintenance cycles for all ferries. The Government should ensure the timely release of funds for ferry maintenance to support the effective implementation of preventive maintenance programmes. TASAC should also conduct the required inspections on time to avoid further delays in commencement of planned major rehabilitation works.

11.4.5 Idle ICT Infrastructure Following Closure of Ferry Services – TZS 708.70 Million

497. In order to improve revenue management, TEMESA introduced the BTA ticketing system in 2014 for ferry services at the Kigongo-Busisi crossing in Mwanza Region.

498. In May 2023, TEMESA contracted a vendor to upgrade the system to Proxima at a cost of TZS 708.70 million, including software migration and installation of supporting hardware. The system was fully installed by February 2024. However, commencement of the Kigongo-Busisi Bridge in 2024 rendered ferry services unnecessary, and ferry operations at the crossing officially ceased on 29 June 2025.

499. Despite this development, the Proxima system and associated equipment valued at TZS 708.70 million remained installed at the site and had not been redeployed to other ferry stations where automated ticketing systems are required. The failure to redeploy the infrastructure was mainly due to lack of planning for asset utilisation following the cessation of ferry operations.

500. As a result, the equipment remains idle and exposed to risks of deterioration, vandalism, loss and technological obsolescence, leading to inefficient utilisation of public resources.

501. I recommend that TEMESA promptly assess and redeploy the existing ICT facilities to other ferry stations that require automated revenue management systems to ensure optimal utilisation and safeguard public investment.

Chapter Twelve



Water Sector

12.1 Introduction

502. Water is essential for public health, environmental sustainability, and economic development. Effective management of water resources and service delivery remains critical to national development and community welfare.

503. The Ministry of Water and its affiliates are mandated to manage water resources and provide safe, clean water and sanitation services nationwide. The sector is guided by the National Water Policy of 2002 (2025 Revision), which addresses climate change, urbanisation, and service gaps, with an emphasis on water security, infrastructure sustainability, governance, and private sector participation.

504. The interim Strategic Plan of the Water Sector 2024/25-2025/26 focuses on integrated water resources management, improved access to water in rural and urban areas, and enhanced environmental sanitation objectives. The Ministry works together with affiliated entities, i.e., Rural Water Supply and Sanitation Agency (RUWASA), Water Authorities, Basin Water Boards, and Community-Based Water Supply Organisations (CBWSOs) to ensure these objectives are achieved. Outlined below are the key objectives and the challenges identified that hinder their effective achievement.

12.2 Integrated Water Resources Management Strengthened

505. I assessed the implementation of this objective on climate change adaptation through conservation of water sources, improvement of water quantity, quality, and strengthened stakeholder collaboration to integrate water resources management into current and future development planning, as implemented by the nine Water Basin Boards in collaboration with the Ministry and noted the following areas for improvement.

12.2.1 145 Dams Owned by Government Institutions not Registered by the Ministry

506. To achieve effective national integration of water resources—by linking surplus and deficit areas and ensuring equitable and reliable distribution—Regulation 17 of the Water Resources Management (Dam Safety) Regulations, 2013 requires the Ministry to maintain a comprehensive and up-to-date national dam register.

507. However, as of 30 June 2025, only 44 dams had been registered, while 145 operational dams (136 for domestic supply, three for irrigation, and six for hydropower generation) owned by Basin Water Boards, the National Irrigation Commission, and TANESCO were not captured in the register. Inadequate enforcement of dam registration requirements coupled with insufficient coordination and information sharing between the Director and the Basin Water Boards, limits the accuracy of assessments of water abstraction and utilisation, thereby weakening the data foundation necessary for effective planning and equitable distribution of water resources.

508. I recommend that the Ministry strengthen enforcement of dam registration by ensuring that dams are promptly identified, registered, and incorporated into the national dam register to enable effective monitoring and management of critical water resources, while improving coordination among relevant authority bodies to ensure the completeness of dam records.

12.2.2 Non-Renewal of Expired Dam Registrations

509. Section 93(1) of the Water Resources Management Act, Cap 331 requires dam owners to conduct a Comprehensive Facility Review every five years to verify structural safety and operational integrity, and to renew registration upon completion as a condition for continued operation. Registration renewal, therefore, serves as formal confirmation that the dam meets prescribed safety standards.

510. My review found that three dams owned by three institutions constructed between 2000 and 2012 continued operating despite the expiry of their five-year registrations issued following safety inspections. Inadequate monitoring and follow-up by the Ministry of Water to ensure that dam owners conduct Comprehensive Facility Reviews and submit timely renewal applications. This situation weakens the regulation of dams, raises concerns about compliance with safety standards, and increases operational risks as well as risks to public safety, as detailed in **Table 41**.

Table 41: Dams with Expired Registrations

Registration No.	Dam Name	Years of Construction	Effective Date
0000003	Buzwagi	2008	22/05/2020 to 21/05/2025
0000002	BGML TSF	2012	22/05/2020 to 21/05/2025
0000001	GGM TSF	2000	20/05/2020 to 19/05/2025

Source: Management letters for financial year 2024/25

511. I recommend that the Ministry of Water ensure all dams undergo timely safety reviews and renew their registrations before expiry and suspend the operation of any dam that fails to meet safety requirements to protect the public and surrounding infrastructure.

12.2.3 Non-Maintenance and Rehabilitation of Five Dams with Estimated Costs of TZS 1.8 Billion

512. Regular maintenance is essential to preserve dam safety, maintain water storage capacity, and prevent deterioration that could lead to structural failure and disruption of water supply, as required under Regulations 13(1) and 9(8) of the Dam Safety Regulations, 2013.

513. My review found that five dams maintained by RUWASA, namely Mwamapalala (Simiyu), Sekeididi (Simiyu), Mwakijembe (Tanga), Mihingo (Mara), and Mbuda (Tanga), inspected in 2023 for maintenance, including repair of spillways, embankment strengthening, and restoration of water storage areas, had an estimated rehabilitation cost of TZS 1,805,198,060. However, as of September 2025, the required work had not been carried out due to limited budget allocation and non-release of funds, leaving the dams at risk of structural failure and safety hazards for surrounding communities. Moreover, it may lead to higher future maintenance costs due to price fluctuations.

514. I recommend that the Government, through the Ministry of Water, allocate adequate funds for dam rehabilitation to safeguard infrastructure integrity and ensure a continued safe water supply.

12.2.4 Undemarcated and encroachment of the Water Sources and Catchment Areas

515. Section 34 of the Water Resources Management Act, Cap 331 requires the Minister to declare water reserves in the Gazette and restrict human activities to at least 60 meters from dams, reservoirs, or other water sources.

516. My review found that while the Government planned to identify, map, demarcate, and gazette 545 water sources and catchments under three Basin Water Boards, only 282 (51.7%) had been demarcated, leaving 263 (48.3%) undemarcated (Table 42). Specifically, 13 water sources undemarcated by the Lake Tanganyika Basin Water Board have been encroached upon by human activities, including agriculture and tree cutting.

Table 42: Un-demarcated water sources

No.	Basin Water Board Name	Total Sources	Sources Demarcated	Sources not demarcated
1.	Rufiji Basin Water Board	440	259	181
2.	Ruvuma and Southern Coast Basin Water Board	88	19	69
3.	Lake Tanganyika Basin Water Board	17	4	13
	Total	545	282	263

Source: Management letters for financial year 2024/25

517. Furthermore, my audit observed that at the Lake Victoria Basin Water Board, water sources located in the Simiyu Region were subjected to human activities within designated reservoir buffer zones: including construction of a primary school residence houses and tree planting at Zebeya Dam, livestock grazing and direct water access at Igumangobo Dam, and livestock presence and installation of electrical poles at Ilambambasa Dam. These activities indicate inadequate funding for the protection of water sources' buffer zones and weak coordination among Basin Water Boards, local authorities, and other government entities, placing water quality, dam safety, and public safety at risk, while potentially shortening dam lifespans and increasing future rehabilitation costs.

518. I recommend that the government, through the Ministry of Water, provide adequate funding to demarcate and gazette all undemarcated water sources, enforce the 60-meter buffer zones around dams, and prevent human activities within these zones through strict monitoring and coordinated oversight by Basin Water Boards and local authorities.

12.2.5 Expired Water Use Permits and Uncollected Water Use Fees Worth TZS 2.07 Billion

519. Individuals and entities utilising water resources must obtain water use permits and pay the required annual fees in accordance with Section 43(1) of the Water Resource Management Act, Cap 331, as amended by the Water Resources Management (Amendment) Act, 2022.

520. I found that 494 water use permits issued by the Lake Victoria Basin Water Board and 371 water use permits issued by the Ruvuma and Southern Coast Basin Water Board had expired, while water abstraction activities continued without renewal of the permits, as detailed in **Table 43**. Consequently, water usage fees amounting to TZS 898,204,672 and TZS 75,210,000, respectively, were not collected, resulting in a total uncollected revenue of TZS 973,414,672.

521. Further, I noted that four basin water boards had a long outstanding collection of TZS 1,105,670,363.73 due to inadequate follow-up to ensure timely permit renewals and collections of usage fees, which limits the basin's ability to carry out other operational activities such as demarcating, protecting, and conserving water sources and catchment areas. This situation undermines the financial sustainability and efficiency of water resources management.

Table 43: Water Boards with Expired Water Use Permits and Uncollected Revenue

No.	Basin Name	Uncollected Amount (TZS)
Basins with Expired Water Use Permits		
1.	Lake Victoria Basin Water Board (494 expired water use permit)	898,204,672
2.	Ruvuma and Southern Coast Basin Water Board (371 expired water use permit)	75,210,000
	Sub Total	973,414,672
Basin With Long Uncollected Water Use Fees		
1.	Tanganyika Basin Water Board	319,376,820
2.	Ruvuma and Southern Coast Basin Water Board	274,999,904
3.	Rufiji Basin Water Board	298,788,654
4.	Internal Drainage Basin Water Board	212,504,985
	Sub Total	1,105,670,363
	Total	2,079,085,035

Source: Management letters for financial year 2024/25

522. I recommend that Basin Water Boards strengthen enforcement by reviewing water permits regularly, enforcing penalties for non-compliance, and ensuring the timely collection of water use fees to prevent revenue loss and over-extraction.

12.2.6 Delays and Cost Overruns in Implementation of Dam Construction Projects

523. My audit noted significant implementation weaknesses in RUWASA's dam construction projects. Review of 13 dam contracts valued at TZS 41.28 billion initiated between 2021 and 2023 revealed that, as of 11 November 2025, none

had been completed, despite delays ranging from two to four years beyond contractual timelines, with progress levels ranging from 8% to 97%. The delays were mainly due to the delayed release of funds from the National Water Fund, which hindered timely execution and delayed the delivery of water services intended for domestic, agricultural, and livestock use.

524. Similarly, the Manga Dam project experienced serious contract management deficiencies, including the engagement of a contractor with limited capacity, leading to structural failure before handover, followed by re-procurement, resulting in only 30% progress before contract termination due to delayed payments. This led to prolonged delays, denial of water services to the community, and a cost overrun of TZS 2.11 billion due to a newly procured contractor in 2022 for TZS 2,599,973,350 compared to the previous contractor with TZS 829,092,498 in 2013, but paid TZS 488,398,100.

525. I recommend that the Government, through the Ministry of Finance, the Ministry of Water and the National Water Fund, prioritise the timely release of funds to complete the planned dams and ensure value for money. Also, confirm the contractor's capacity before signing the contract in technical, financial, and operational aspects to avoid delays and cost overruns resulting from unsatisfactory performance.

12.3 Universal Access to Adequate, Safe and Clean Water Improved

526. I assessed the improvement in water supply services in rural and urban areas with the target of reaching coverage of up to 95% in Urban and 85% in rural areas by June 2025. The objective is mainly implemented by the Water Supply and Sanitation Authorities (WSSAs), which supply water in urban areas; the Rural Water and Supply and Sanitation Agency (RUWASA) which plan, design, constructs, and implements rural water supply and sanitation projects are transferred to Community-Based Water Organisations (CBWSOs) for the supply of water in rural areas and noted:

12.3.1 Absence of Tentative Timeline for Developing the National Water Grid

527. Para 3.4.2 of the National Water Policy (2002, Version 2025) and the ruling party Chama Cha Mapinduzi Election Manifesto (2025-2030) require the Government to implement large-scale water projects, including the National Water Grid and the National Water Master Plan, to ensure a reliable water supply from major sources and support socio-economic development.

528. I noted that in 2024/25, the Minister initiated development of the National Water Grid, implemented in four phases: a preliminary internal study and preparation of Terms of Reference; procurement of a consultant for conceptual design; detailed design and construction; and operationalisation. However, no consolidated programme schedule was established to define the overall timeframe, sequencing, and key milestones.

529. The absence of a structured timeline limits effective monitoring and increases the risk of delays, which could undermine the achievement of the strengthened integrated water resources management objectives.

530. I recommend that the Ministry of Water prepare a comprehensive programme plan with clear milestones and institute robust monitoring mechanisms to ensure the timely and accountable delivery of the National Water Grid.

12.3.2 Under-remittance of Fuel Toll Collections by TZS 94.45 Billion, Denying Financing of Planned Water Projects

531. Article 135(2) of the Constitution of the United Republic of Tanzania prohibits diverting funds earmarked for specific purposes into the Consolidated Fund. Also, Regulation 9(a) of the National Water Fund Regulations, 2019, requires that TZS 50 per litre of diesel and petrol collected as fuel tolls be deposited directly into the National Water Fund.

532. My review noted that TRA collected TZS 207,007,687,799 from fuel tolls, which were deposited into the Government's Consolidated Fund. Of this amount, only TZS 112,552,753,334 (54%) was transferred to the Ministry of Water and subsequently to the National Water Fund, leaving TZS 94,454,934,465 (46%) unremitted. This shortfall resulted from depositing the funds into the Consolidated Fund before remittance to the National Water Fund. Consequently, the unremitted funds limited the Fund's ability to finance water projects for the financial year 2024/25, which require financing.

533. I recommend that the Government ensure that all collected funds are promptly transferred to the National Water Fund to support the development of the planned water infrastructures.

12.3.3 Delayed Loan Repayments of TZS 465.39 Million Constrain the Revolving Fund for Financing Other Water Projects

534. In recognising the critical importance of urban water supply services, the Government established a loan financing mechanism in which the National

Water Fund (NWF) extends loans to Water Supply and Sanitation Authorities (WSSAs) through TIB Development Bank for the construction, rehabilitation, and improvement of water service infrastructure. Paragraph 7(7.1) (c)(iii) of the Loan Application Guidelines, 2021 requires the Fund to ensure transparent and efficient disbursement of loan funds, effective monitoring of project implementation, and timely recovery of loan repayments, including both principal and interest.

535. However, a review of the loan repayment schedules revealed that a total of TZS 3,500,000,000 was disbursed to three WSSAs, which were required to repay TZS 1,222,136,488, comprising principal and interest refer Table 44. As of 30 June 2025, only TZS 756,741,081 had been repaid, leaving an outstanding balance of TZS 465,395,407. Financial constraints experienced by the borrowing WSSAs impaired their liquidity position and limited their ability to honour scheduled loan repayments on time. This, in turn, constrained the Fund’s capacity to extend loans to other eligible Water Supply and Sanitation Authorities.

Table 44: Uncollected loan repayment

WSSA Name	Required Amount to be paid as of 30 June 2025	Amount Paid	Overdue Amount as at 30 June 2025
BUNDA	331,194,022	126,820,921	204,373,101
DAWASA	509,178,082	370,779,785	138,398,297
TANGA	381,764,384	259,140,375	122,624,009
Total	1,222,136,488	756,741,081	465,395,407

Source: Management letter for financial year 2024/25

536. I recommend that the National Water Fund, in collaboration with the Ministry of Water, strengthen loan monitoring and follow-up mechanisms to enable the Fund to extend financial support to other eligible WSSAs.

12.3.4 435 Water Projects Worth TZS 763.6 Billion Delayed Due to Funding Challenges

537. Audit examination conducted across 25 regions revealed substantial financial and operational deficiencies in the implementation of 435 water supply projects worth TZS 763.60 billion, I noted; payments amounting to TZS 137.08 billion in respect of 285 water projects implemented by RUWASA and the Ministry were in arrears, with delays ranging from 24 to 1,265 days beyond contractual timelines. 141 water supply projects valued at TZS 616.12 billion were progressing at a significantly slower pace than stipulated in the approved

work programmes. Also, the audit noted nine water projects worth TZS 10.40 billion had been abandoned by contractors for periods extending up to 930 days.

538. Primarily due to inadequate disbursement of funds by the Ministry of Finance - Treasury and the National Water Fund, which affects contractors' cash flow to meet contractual milestones and sustain project operations.

539. An aspect that denies timely access to safe and clean water, and in turn, the Government is at risk of higher project costs due to inflation on materials and labour, potential interest on delayed payments, and possible contractual disputes due to non-compliance.

540. I recommend that the Government, through the Ministry of Finance and the National Water Fund, ensure the timely and adequate disbursement of funds to settle certified interim payment certificates within contractual timeframes. Prioritise payment of backlogs to enable contractors to resume abandoned works and complete ongoing projects as planned.

12.3.5 Insufficient Water Supply and Service Shortfall of 61.04 billion litres

541. Water supply entities are legally mandated to manage, operate, and maintain public water facilities and ensure that consumers within their jurisdiction receive an adequate and safe water supply as per Section 33 (1) (b) of the Water Supply and Sanitation Act, Cap 272.

542. My audit revealed that 22 WSSAs and 54 CBWSOs experienced a substantial annual water supply shortfall of 61.04 billion litres, equivalent to 71% of their total demand. The annual water demand was 85.56 billion litres, while the available production capacity was 24.52 billion litres, indicating a gap in meeting consumer needs. Refer to **Appendix XII**.

543. The shortfall is mainly due to insufficient water sources, inadequate infrastructure, and growing population, which reduces water availability for households, businesses, and agriculture while increasing reliance on unsafe sources and posing risks to public health and service reliability. Without urgent interventions, these shortages are likely to continue, undermining economic growth and overall public well-being.

544. I recommend that the Government, through the Ministry of Water, prioritise and allocate adequate funding for the expansion and upgrading of water infrastructure, enabling water authorities and Community-Based

Water Supply Organisations to increase production capacity and effectively meet growing water demand.

12.3.6 Non-installation of 9,982 water flow meters

545. The installation of a water meter is essential for measuring the amount of water consumed in a specific period. This forms the basis for preparing the water bill charges issued to customers, in accordance with Section 21(c) and 33(1)(d) of the Water Supply and Sanitation Act, Cap 272.

546. My audit revealed that 3,982 customers across five WSSAs were not provided with water meters, as shown in **Table 45**. Furthermore, fifteen CBWSOs had not installed 6,000 water meters at water distribution points (details in **Appendix XIII**). The non-installation of the flow meters at customer connections and distribution points was mainly attributed to insufficient budget. Absence of meters results in water consumption being estimated rather than accurately measured, leading to inaccurate billing, revenue losses, customer disputes, and under- or overcharging. It also prevents water authorities and CBWSOs from effectively monitoring water consumption, identifying leaks, managing demand, and implementing infrastructure upgrades, thereby undermining operational efficiency, service quality, financial performance, and customer confidence.

Table 45: Customers with no flow meter

No.	Region	Entity Name	No of Flow Meters
1.	Mbeya	Rujewa	1,599
2.	Songwe	Itumba - Isongole	1,204
3.	Kilimanjaro	Rombo	1,021
4.	Tanga	Handeni Main Trunk	113
5.	Tanga	Songe - Kilindi	45
	Total		3,982

Source: Management letters for financial year 2024/25

547. I recommend that the Ministry of Water, in collaboration with WSSA and CBWSOs, ensure water meters are installed for all customers, with proper tracking and monitoring systems in place, to enable accurate measurement, billing, and consumption management, safeguard revenue, improve service delivery, and maintain regulatory compliance.

12.3.7 A total of 15,089 Water Meters not verified by the Weights and Measures Agency (WMA)

548. Verification of the water meter is necessary to ensure the accuracy of water consumption measurements, to support fairness in customer billing,

protect revenue collection, and enhance the reliability of consumption data for effective planning and oversight as per Section 19(2) of the Weights and Measures Act, Cap 340

549. However, my review noted that 15,089 water meters across 38 Community-Based Water Supply Organisations (CBWSOs) were neither examined nor verified by WMA (refer to **Appendix XIV**). This was attributed to limited awareness and to resource constraints that prevented CBWSOs from engaging the Weights and Measures Agency (WMA).

550. The absence of regular verification of water meters raises the risks of inaccurate readings, leading to billing irregularities, revenue losses, and customer disputes. It also weakens the reliability of consumption data, which are essential for effective planning and operational assessment.

551. I recommend that RUWASA, in collaboration with the Weights and Measures Agency, ensure that water consumption meters are verified before being installed for customers, while promoting awareness and ensuring compliance with the required laws and standards.

12.3.8 Non-Revenue Water Exceeding Regulatory Limit valued at TZS 5.04 Billion

552. Non-Revenue Water (NRW) refers to the amount of water produced that is lost before reaching consumers due to leakages, illegal connections, or inefficiencies in billing. Para 5.5.3 of the National Five-Year Development Plan (2021/22 to 2025/26) sets a national target to reduce NRW to 20% by 2025/26. Furthermore, the Energy and Water Utilities Regulatory Authority (EWURA) prescribes an acceptable NRW threshold of not more than 20% of the total water produced.

553. My audit found that 18 WSSAs and 13 CBWSOs exceeded the prescribed threshold, reporting water losses of 4,313,120 m³ and 434,252 m³, respectively. The losses were valued at TZS 4,384,928,351 for WSSAs and TZS 659,388,786 for CBWSOs during the 2024/25 financial year, as detailed in **Appendix XV**. These losses are attributed to leakages from ageing and deteriorating infrastructure. High NRW levels increase operational costs, as water is treated and distributed without generating revenue. This financial strain reduces WSSAs' and CBWSOs' ability to invest in infrastructure upgrades and expand water supply coverage.

554. I recommend that the Ministry of Water through Water Authorities and RUWASA, increase funding for water infrastructure rehabilitation and

enforce strict monitoring and leakage detection measures to reduce NRW losses.

12.3.9 A total of 714,921 people lack access to water due to 4,007 non-functional water points

555. Section 43(1) of the Water Supply and Sanitation Act, Cap 272 mandates RUWASA to ensure sustainable management of rural water supply and sanitation projects.

556. Review of the Rural Service Delivery Management System (RSDMS) revealed that 4,007 water points managed by 516 CBWSOs were non-functional, limiting access to safe water for approximately 714,921 people. Of these, 678 water points constructed between 2020 and 2025 managed by CBWSO affected about 122,706 people. Additionally, 3,329 water points constructed before the re-establishment of RUWASA (2000-2019) and managed by CBWSOs impacted about 592,215 people (Table 46).

Table 46: Non-Functional Water Points

Period	Public WPs	Institution WPs	Total WPs	CBWSO	Population
2000-2019 (Before RUWASA)	2,889	440	3,329	385	592,215
2020-2025 (After RUWASA)	582	96	678	131	122,706
Total	3,471	536	4,007	516	714,921

Source: Management letters for financial year 2024/25

557. The non-functionality is largely due to limited skills, resources, and capacity among CBWSOs to conduct timely repairs and preventive maintenance, compounded by weak follow-up and enforcement of corrective actions. Increasingly longer distances and time spent fetching water, particularly by women and children, reduce productivity.

558. I recommend that the Ministry of Water in collaboration with RUWASA, strengthen CBWSO capacity through targeted training, provision of tools and funding, and enforce regular monitoring and preventive maintenance plans, supported by strict reporting, to ensure sustained functionality of rural water points.

12.3.10 Non-collection of Revenue from Water Charges TZS 9.06 Billion

559. To ensure adequate maintenance of water infrastructures, covering operational costs and improve quality water supply services, consumers are

required to pay for water charges as required by Section 35(3) of the Water Supply and Sanitation Act, Cap 272.

560. My review noted uncollected water bills of TZS 6,019,327,940 from 157 CBWSOs and TZS 3,046,338,648 from 21 WSSA for the year 2024/25, as detailed in **Appendix XVI**. Inadequate debt recovery and insufficient follow-up, limits their ability to cover operational costs, maintain infrastructure, and improve services, thereby undermining the sustainability of water service delivery.

561. I recommend that Water Authorities and Community-Based Water Supply Organisations to strengthen revenue collection mechanisms to ensure full recovery of water service charges, including improving the efficiency and capacity in service delivery and maintenance of water supply infrastructures.

12.3.11 Non-Publication of 1,902 CBWSOs in the Government Gazette

562. In performing their operation, CBWSOs are required to be registered in the Government Gazette to operate within a standardised legal framework, to ensure transparency, and to promote accountability for the effective management of water supply services in rural areas, as required by Section 35 (1) of the Water Supply and Sanitation Act, Cap 272.

563. My review of CBWSO registration revealed that since July 2022, a total of 1,902 CBWSOs have been registered and operate but remain unpublished in the Gazette, as shown in **Appendix XVII**. The failure to publish these registrations was attributed to inadequate follow-up, which undermines legal recognition, transparency, and public awareness of the organisations, thereby potentially affecting their legitimacy and operational authority.

564. I recommend that the RUWASA ensure all registered CBWSOs are promptly published in the Government Gazette in accordance with the Water Supply and Sanitation Act, Cap 272.

12.4 Universal Environmental Sanitation Improved

565. I assessed sanitation and wastewater management, including sewer and treatment systems, hygiene promotion, and using treated wastewater for irrigation and other purposes to protect health and the environment and noted;

12.4.1 Absence of sewerage infrastructures in Seven WSSAs

566. WSSAs are required to enter into trade waste agreements for sewage discharge and provide sanitation services to prevent improper wastewater disposal, thereby protecting public health and the environment, under Section 21(h) and (i) of the Water Supply and Sanitation Act, Cap 272.

567. I noted that seven WSSAs had not constructed sewage infrastructures, which limits their capacity to provide adequate sanitation services. Insufficient funds for the construction of sewage infrastructures increase the risk of improper wastewater disposal, potential contamination of water sources, non-compliance with legal obligations, and loss of revenue from trade waste management. Refer to Table 47.

Table 47: WSSA with no Sewage Infrastructure

No.	Region	District	Name of WSSA
1.	Dodoma	Mpwapwa	Mpwapwa
2.	Kilimanjaro	Rombo	Rombo
3.	Lindi	Kilwa	Kilwa Masoko
4.	Rukwa	Nkasi	Namanyere
5.	Songwe	Ileje	Itumba, Isongole
6.	Tanga	Lushoto	Lushoto
7.	Tanga	Kilindi	Songe-Kilindi

Source: Management letters for financial year 2024/25

568. I recommend that the Government through Ministry of Water allocate adequate funds for the construction and maintenance of sewage infrastructure in WSSAs, while exploring public-private partnerships to mobilise additional resources and reduce the financial burden.

Chapter Thirteen



Health Sector

13.1 Introduction

569. The Health Sector is central to national developments, influencing well-being, productivity, and resilience. To achieve this, the Ministry and its institutions—including national and specialised hospitals, zonal referral hospitals, regional referral hospitals, health training institutions, and regulatory bodies—are implementing ten strategic priorities: disease prevention and health promotion; improved service availability and quality through medicines, diagnostics, blood services, ICT integration, and regulatory reforms; strengthened health financing, including Universal Health Insurance and National Health Insurance Fund (NHIF) sustainability; maternal and child health; development of human resources through specialised training; expansion of specialised services to reduce referrals abroad; integration of traditional and alternative medicine; control of communicable and non-communicable diseases; mental health and rehabilitation; and research and innovation for evidence-based decision-making.

570. This chapter highlights areas requiring intervention and improvement at the Ministry, regional referral hospitals, and specialised institutions under the central government entities to enhance efficiency, accountability, and service delivery.

13.2 Disease Prevention and Health Promotion

571. I assessed the implementation of this objective, which aims at strengthening preventive health services as the foundation of a resilient health system, with particular emphasis on immunisation, and noted;

13.2.1 Persistent Stock-Out of Rotavirus vaccine

572. The rotavirus vaccine is essential for protecting infants from severe diarrhoea and dehydration, which can lead to hospitalisation and increased child mortality. In the financial year 2023/24, the Ministry of Health replaced Rotarix with Rotavac vaccines to ensure reliable coverage through Periodic Intensification for Routine Immunisation (PIRI).

573. Despite this intervention, I noted a persistent scarcity of Rotavac vaccines. Regional and district stores reported either zero stock or quantities below the prescribed minimum levels. The National Vaccine Store (Mabibo IVD) had no stock as of 29 August 2025, as detailed in Table 48. The shortage was primarily caused by the global unavailability of Rotavac and the limited capacity for internal vaccine production in Tanzania and neighbouring countries. This exposed infants to preventable rotavirus infections and undermined immunisation targets.

Table 48: Rotavac Stock Position at Selected Stores (August-September 2025)

No.	Store	Unit	Date	Minimum Balance required	Quantity (Ledger/ Physical)	Variance
1.	Morogoro RVS	Dose	18-Aug-25	145,000	-	(145,000)
2.	Ilala DVS	Dose	19-Aug-25	50,505	280	(50,225)
3.	Pwani RVS	Dose	03-Sep-25	48,655	-	(48,655)
4.	Chalinze DVS	Dose	15-Aug-25	18,040	-	(18,040)
5.	Morogoro MC DVS	Dose	18-Aug-25	17,400	-	(17,400)
6.	Mvomero DVS	Dose	03-Sep-25	19,280	4,275	(15,005)
7.	Temeke DVS	Dose	26-Aug-25	21,766	10,485	(11,281)

Source: Management Letters of 2024/25

574. Given the criticality of this matter and the persistent shortage in every switch:

575. I recommend that the Government, through the Ministry of Health:

- (a) Invest in internal vaccine research and production through existing laboratories, such as the National Public Health Laboratory, to reduce reliance on global markets and improve national control over vaccine supply.
- (b) Strengthen forecasting and quantification of the required vaccines using updated population targets and consumption data to maintain adequate stock levels.

13.3 Improved Service Availability and Quality

576. I assessed the availability, accessibility, and quality of health service delivery capacity in terms of reliable medical supplies, facilities, conditions, specialist staff, and accessibility of human resources and found gaps that require attention.

13.3.1 Deficiencies in Healthcare Infrastructure and Specialist Services

(a) Shortage of Hospital Buildings

577. Audit review identified a shortage of hospital buildings and inadequate infrastructure across six Regional Referral Hospitals, namely Musoma, Singida, Manyara, Katavi, Songea and Tabora, as well as Kibong'oto Infectious Diseases Hospital and Mirembe National Mental Health Hospital, particularly in critical service areas. Key departments, including Intensive Care Units (ICUs), Outpatient Departments (OPDs), inpatient wards, and Emergency Departments, lack sufficient space and purpose-designed facilities to meet patient demand. Delays in renovation works were also noted, despite the engagement of contractors. These deficiencies adversely affect service delivery, compromise patient comfort and privacy, and increase strain on healthcare staff.

(b) Shortage of Essential Equipment and Specialists

578. I further identified critical shortages of essential medical equipment and reagents in 10 regional hospitals, and an acute deficit of specialists in nine regional referral hospitals and one National Super Specialised Hospital. These gaps compromise the quality, efficiency, and timeliness of healthcare delivery, placing additional pressure on clinical staff. Details are in **Appendix XVIII**.

579. I recommend that the Government, through the Ministry of Health, increase and strategically allocate funding to upgrade hospital infrastructure and modern medical equipment, while expanding specialist training programs through scholarships and residency slots.

13.3.2 Health Practitioners Operating Without Licenses

580. My review revealed that 127 health professionals—including medical doctors, technologists, nurses, and laboratory personnel—across nine regional referral hospitals were practising without renewed licenses from the Medical Council of Tanganyika (MCT). Valid professional licenses are essential to ensure that health professionals meet standards of competence, safety, and ethical practice, thereby safeguarding public health, as detailed in **Table 49**.

Table 49: Health Practitioners Operating Without Licenses

No.	Hospital	Total Number	Expertise / Specialists
1.	Singida RRH	27	27 Lab Officers
2.	Songea RRH	27	27 Lab Officers
3.	Tabora RRH	23	13 Lab Officers, 10 Doctors
4.	Ligula RRH	17	15 Doctors, 2 Radiographers
5.	Mwananyamala RRH	9	2 Doctors, 4 Nurses, 3 Technologists/Radiologists
6.	Tumbi RRH	9	7 Technologists/Radiologists, 2 Doctors
7.	Sokoine RRH	7	7 Doctors
8.	Mount Meru RRH	5	4 Doctors, 1 Nurse
9.	Maweni RRH	3	3 Health Laboratory Scientists
Total		127	

Source: Management Letters of 2024/25

581. These shortcomings stem from inadequate internal systems within the Ministry of Health and the relevant regulatory bodies responsible for monitoring and enforcing compliance.

582. I recommend that the Government, through the Ministry of Health, in collaboration with hospital management, strengthen internal controls by ensuring that all health professionals are duly registered and hold valid practising licenses.

13.3.3 Failure to Dispose of Expired Medicines

583. My review revealed that eight hospitals held expired medicines valued at TZS 1.10 billion, some of which had been stored for up to eight years without disposal. Prolonged retention increases the risk of medicines degrading into harmful substances, leading to treatment failure, adverse reactions, or antimicrobial resistance, and also raises the likelihood of theft, illegal redistribution, or unintended use. This situation was attributed to the procurement of large quantities of slow-moving medicines with short shelf life and delays in obtaining approval for their disposal, as detailed in Table 50.

Table 50: Failure to Dispose Expired Medicines

No.	Name of Hospital	Amount (TZS)	Expired Date	Period (Year)
1.	Sokoine Regional Referral Hospital	757,337,626	September 2017	8
2.	Mount Meru Regional Referral Hospital	112,560,674	November 2022	3
3.	Kibongoto Infectious Disease Hospital	83,406,177	February 2022	3
4.	Tanga Regional Referral Hospital	78,250,025	July 2023	2

No.	Name of Hospital			Amount (TZS)	Expired Date	Period (Year)
5.	Ligula Hospital	Regional	Referral	40,511,787	July 2024	1
6.	Manyara Hospital	Regional	Referral	18,074,040	July 2024	1
7.	Amana Hospital	Regional	Referral	7,480,921	June 2024	1
8.	Singida Hospital	Regional	Referral	5,644,212	April 2023	2
	Total			1,103,265,462		

Source: Management Letters of 2024/25

584. I recommend that the Government, through the Ministry of Health in collaboration with hospital management:

- (a) Consult with the Ministry of Finance to obtain approval and clear guidelines for the disposal of expired medicines, and
- (b) Ensure that the medicines procured are those required by hospitals and have an adequate shelf life.

13.4 Strengthened Health Financing

585. I assessed health financing, including the management and reimbursement of insurance funds to referral and specialised hospitals by the National Health Insurance Fund, and the expansion of public-private partnerships in health funding and noted persistent cases

13.4.1 Inadequate Management of the Health Insurance Funds

(a) Loss of Revenue Due to Rejected Claims - TZS 8.11 billion

586. To ensure citizens' access to affordable healthcare, the Government, through the National Health Insurance Fund (NHIF), allows regional referral, specialised, and zonal hospitals to provide treatment reimbursable under the health insurance scheme. Reimbursement requires claims to be accurate, properly authorised, and compliant with prescribed rules; otherwise, payments may be rejected or reduced under Section 27(2) of the National Health Insurance Fund Act, Cap. 395.

587. My review noted that 28 hospitals submitted claims totalling TZS 8.11 billion, which were rejected due to a lack of proper authorisation, incorrect coding, non-compliance with treatment guidelines, incomplete documentation, and claims for services not covered under NHIF. A similar issue was reported in the prior year, where 29 hospitals had claims of TZS 9.64 billion rejected, as

detailed **Appendix XIX**. These rejections resulted in uncompensated treatment costs, placing significant strain on hospital cash flows.

(b) Uncollected Revenue from Insurance Companies and Compensation Funds - TZS 1 Billion

588. I also noted that 12 regional referral hospitals had uncollected revenue totalling TZS 1 billion from health insurance companies, including the NSSF as detailed in **Appendix XX**. This reflects weaknesses in follow-up and management processes to ensure timely reimbursement, which also affects the cash flow of the Hospitals in funding other operational costs.

589. I reiterate my prior year recommendations that hospitals;

- (a) Strengthen internal controls to ensure NHIF claims are authorised, accurate, complete, and compliant with guidelines.
- (b) Utilise the appeal procedures under Sections 40 and 41 of the National Health Insurance Fund Act, Cap. 395, to recover eligible rejected claims with all required documentation.
- (c) Implement a debt collection strategy with regular follow-ups, reminders, and clear communication on payment obligations.

13.4.2 Non-Collection of revenue from Temporary Exempted Patients TZS 640.32 million

590. To ensure emergency patients receive immediate treatment, the government issues a temporary exemption, with payment to be settled by the patient or their relatives after recovery.

591. I noted that seven hospitals failed to collect service fee reimbursements relating to temporary exemptions granted to emergency patients, amounting to TZS 640.32 million, as detailed in **Table 51**.

Table 51: Revenue from Temporary Exempted Patients not Collected

No.	Name of Hospital	Period	Amount (TZS)
1.	Mirembe National Mental Health Hospital	July 2024 to June 2025	405,707,263
2.	Tanga Regional Referral Hospital	July 2024 to June 2025	105,742,457
3.	Morogoro Regional Referral Hospital	July 2024 to June 2025	78,658,547
4.	Iringa Regional Referral Hospital	August to Oct 2024	22,592,000
5.	Ligula Regional Referral Hospital	July 2024 to June 2025	16,844,700
6.	Sokoine Regional Referral Hospital	July 2024 to June 2025	4,773,100
7.	Southern Zone Referral Hospital	July 2024 to June 2025	6,008,460

No.	Name of Hospital	Period	Amount (TZS)
Total			640,326,527

Source: Management Letters of 2024/25

592. Non-collection of temporally exempted fees negatively affects the hospitals’ financial sustainability, as service fees are an important source of operational funding and are attributed to inadequate follow-up

593. I recommend that healthcare providers enhance the mechanisms for recovering payments from patients who are temporarily exempted

13.4.3 Untimely Clearance of Donated Medical Equipment Resulting in Avoidable Costs of TZS 6.45 Billion

594. The Government, through the Ministry of Health, has received donated medical equipment from development partners to support effective healthcare delivery. Timely receipt and deployment of medical equipment are therefore essential for strengthening emergency response, vaccination outreach and other critical health services. In this regard, Regulation 8(1) of the Public Finance Regulations, 2001 requires Ministries and Departments to implement their functions in the most economic, efficient and effective manner within approved budget limits, while Regulation 8(2)(a) requires that public resources be utilised to achieve the best possible value.

595. My review of the importation and clearance of donated medical equipment at the Ministry of Health revealed significant delays in clearing the items at the port, resulting in escalating clearing, storage and demurrage charges. The equipment, valued at TZS 8.52 billion, comprised 114 items as shown in Table 52 below.

Table 52: Summary of Analysis of Various Clearing Charges

Assets to be cleared	Qty	Value in TZS	Date of arrival: Dar es Salaam	Days delayed to clear goods as of 5 March 2026	Initial charges if clearing was done on time (TZS)
Ambulance	46	869,858,814	5/10/2024	515 Days	149,371,387
Hilux Pick-Up	48	3,080,495,880	5/3/2024	729 Days	138,626,518
Hino Trucks	2	327,139,053	27/6/2024	615 Days	14,299,756
Heavy Duty Printing Machine	1	4,160,306,500	30/9/2024	520 Days	1,108,663,667
Electrical Control Equipment with 20KV	17	80,685,098	11/11/2023	844 Days	52,925,794
Total	114	8,518,485,345			1,463,887,121

Source: Management Letter of 2024/25 and letters from GPSA to the Ministry of Health

596. Analysis of records showed that if the equipment had been cleared within 7 to 14 days after arrival, the clearing charges would have been approximately TZS 1,463,887,120.85. However, the latest demand letter from the Government Procurement Services Agency (GPSA) 22 September 2025, indicated that the charges had risen to TZS 7,919,000,913. This exposes the Government to avoidable additional costs of TZS 6,455,113,792.15 compared to the amount that would have been incurred had the equipment been cleared within the required timeframe.

597. The delay in clearing donor-funded equipment was primarily due to the absence of budgeted funds, compounded by slow processing of tax exemptions and delays in submitting the necessary clearance documents. As a result, the Government may incur avoidable costs, while critical medical equipment intended to enhance healthcare service delivery remained idle at the port for an extended period, exposing it to potential deterioration

598. I recommend that the Government, through the Ministry of Health, secure the necessary funds to ensure that all pending equipment is cleared, to avoid additional costs related to clearance, demurrage and storage.

Chapter Fourteen



Other Sectors

14.1 Introduction

599. This chapter highlights critical issues across other economic development sectors, including energy and mining; agriculture, livestock and fisheries; natural resources and tourism; land management; and education, with particular focus on how Ministries supervise policy implementation. These sectors are central to national economic growth, job creation, food security, human capital development, and revenue generation.

600. I assessed the extent to which these sectors fulfilled their mandates, including achievement of strategic plan targets and proper utilisation of allocated funds, and identified areas requiring improvement to enhance efficiency, accountability, and value for money. In addition, I examined the Government's preparedness to operationalise carbon trading mechanisms and mobilise climate finance from Tanzania's forest and mangrove carbon assets, highlighting gaps that limit the realisation of potential climate finance and sustainable development benefits.

14.2 Energy and Mining Sectors

601. The Energy and Mining sector is aligned with national development priorities to accelerate industrialisation, expand access to affordable and reliable energy, and optimise exploitation of mineral resources for sustainable economic growth. The sector remains strategic in enhancing domestic revenue mobilisation, foreign exchange earnings, investment attraction, and overall national competitiveness.

602. I assessed whether energy and mining projects were adequately planned, appraised, coordinated, and implemented to ensure efficiency, transparency, environmental sustainability, and value for money in the

management of public and natural resources. The audit identified the following areas for improvement.

14.2.1 Settlement of Mining Dispute Compensations and Impact on Sector Development Budgets TZS 310 Billion

603. The 2017 amendments to the Mining Act Cap 123 empowered the Government, through the responsible Ministry, to review existing mineral development agreements and cancel retention licences. This led to legal disputes, including cases filed at the International Centre for Settlement of Investment Disputes (ICSID) by the previous mineral license holder.

604. I noted a continuing out-of-court settlement of compensation arising from these disputes: USD 117 million was settled in 2023/24, followed by TZS 310 billion (93% of the development fund) in 2024/25, while 10 cases remain pending resolution. The compensation payments were charged against the Ministry of Minerals' development fund of TZS 334 billion rather than being settled under Vote 50 - Ministry of Finance (Negotiated Compensation - Other Expenses), contrary to the Compensation Claims Settlement Guidelines, 2023.

605. These financial obligations, arising from the retroactive application of the 2017 amendments, could have been used to finance key mining-sector development activities, including mineral resource management, regulatory oversight, geological research, operational and investment programmes, and capacity-building and gemstone value-addition initiatives.

606. I reiterate my prior year recommendation that future amendments to mining laws should be applied prospectively to protect existing agreements and provide legal certainty. Additionally, all future compensation payments should follow the Compensation Claims Settlement Guidelines, 2023 and be settled through the Ministry of Finance, rather than charged to Ministry development budgets.

14.2.2 Non-Collection of Mining License Fee TZS 514 million

607. Section 65(2) of the Mining Act, Cap 123 requires that Primary Mining Licenses (PMLs) be valid for a period of seven years. A valid mining license ensures that the Government secures revenue from rent and royalties and that mineral resources are developed in accordance with the law.

608. My audit noted uncollected mining license fee totalling TZS 514 million from 807 PMLs that had expired between seven and 25 years. Further, 1,221 (90%) of licenses in Mirerani were found to be non-operational.

609. This irregularity arises from the Land folio System's failure to automatically detect, deactivate, and report on expired mineral rights, inadequate enforcement measures to compel license holders to commence operations, resulting in the loss of government revenue and the persistence of unlicensed and idle mining operations.

610. I recommend that the Government, through the Mining Commission, enhance the Land folio system to automate monitoring of license validity and implement measures, including fines or other sanctions, to ensure license holders commence operations within the statutory period.

14.2.3 Absence of a One-Stop Mineral Market in Arusha

611. Mineral markets are intended to enhance transparency in mineral trading, ensure proper valuation, facilitate revenue collection and curb smuggling. The Guidelines for Establishing and Administration of Mineral Markets (2021/22) require such markets to operate as integrated “one-stop” centres where all regulatory and support services are provided within a controlled environment.

612. However, I noted that the Arusha Mineral Market, established on 15 June 2019 and operating within AICC Blocks 46 and 47, did not comply with the prescribed minimum infrastructural requirements. The market operates from three separate premises—AICC, PSSF and Mafao NSSF buildings shared with non-mineral businesses and therefore does not function as a consolidated one-stop trading centre.

613. I observed the absence of a single controlled entry and exit point due to the facilities' fragmented locations. There was no dedicated reception and registration office for recording traders and minerals entering the market, and registration, valuation, sealing and export functions were conducted within a single room. Staffing was also inadequate, with only two Government Mineral Valuers deployed, no dedicated sealing officer, and a vacant administrative officer position responsible for trader registration. Furthermore, brokers were observed operating on the premises and engaging in undocumented movements of mineral inventory, while some licensed dealers conducted transactions outside the designated market area.

614. These weaknesses are mainly attributed to inadequate space, fragmented operations and staffing shortages. Consequently, the market does not provide an integrated and controlled trading environment, thereby increasing the risk of unregistered transactions, mineral smuggling and

potential loss of Government revenue. The limited presence of key Government institutions also constrains effective oversight and coordinated service delivery.

615. I recommend that the Mining Commission, in collaboration with the Arusha Regional Secretariat:

- (a) Establish a one-stop mineral market facility with controlled access points and adequate space to accommodate all licensed dealers and required offices;**
- (b) Provide the prescribed infrastructural facilities, including dedicated registration, valuation, sealing and export offices; and**
- (c) Address staffing gaps and ensure full-time presence of relevant Government institutions to strengthen oversight, improve service delivery, and mitigate risks of mineral smuggling and revenue loss.**

14.2.4 Funding Gaps Undermine the Empowering Mining Development Fund's Support to Small and Medium-Scale Miners

616. Objective D of the Ministry of Minerals' strategic Plan seeks to develop the Artisanal and Small-Scale Mining (ASM) subsector by supporting formalisation, facilitating growth to medium-scale operations, improving miners' working conditions, providing financial and skills support, strengthening government capacity through staff training, monitoring sector activities, and enhancing local content contributions to the national economy. Implementation of this objective is primarily expected to be carried out by the Empowering Mining Development Fund (EMDF).

617. My review noted that since 2017, these objectives have not been fully implemented due to the absence of an alternative source of funds, following the nullification of the mining development agreements between the Government and the mining companies, which removed the Fund's main revenue source. In 2025, I noted only one activity: capacity building for one Ministry employee, utilising 8% of the roll-over balance of TZS 178.47 million maintained in the Fund's account.

618. While the remaining activities had remained unimplemented for three years, this had limited support to small-scale miners and constrained the sector's contribution to the national economy.

619. I recommend that the Government, through the Ministry of Minerals (Vote 100), develop an alternative source of finance to empower mining development among small and medium-scale miners and strengthen the mining sector's contribution to the economy.

14.2.5 Escalation of Demurrage Charges in Petroleum Bulk Procurement USD 19.53 Million

620. Demurrage charges are penalties payable to vessel owners when cargo is not discharged within the agreed timeframe at the port. These costs are avoidable and arise from inefficiencies in handling and discharge operations. The Petroleum Bulk Procurement Agency's 2021/22-2025/26 Strategic Plan commits to reducing avoidable costs and enforcing accountability for vessel discharge delays.

621. However, I noted an escalation in demurrage charges, which increased by USD 19.53 million (138%) from USD 14.16 million in 2023/24 to USD 33.69 million in 2024/25 in petroleum bulk procurement, indicating a deterioration in efficiency across the petroleum supply and discharge chain.

622. This increase is mainly attributed to inadequate petroleum berth infrastructure and rising domestic and transit demand, which limit discharge capacity and prolong vessel turnaround time. The resulting costs are ultimately passed on to consumers through higher fuel prices, with broader implications for the national economy.

623. I recommend that the Government, through the Ministry of Transport and Tanzania Ports Authority, prioritise the expansion and modernisation of petroleum port infrastructure to enhance operational efficiency and minimise avoidable demurrage costs.

14.2.6 Duplicate Surveys of 63 Hamlets and Reliance on Inadequate Survey Data Increased Project Cost TZS 10.8 Billion

624. A centralised survey status register is essential for effective planning, coordination, and resource allocation. Such a system would provide reliable reference information on completed and ongoing survey works, reduce duplication, enhance transparency, and support evidence-based decision-making. In the absence of an integrated database, there is an increased risk of overlapping activities and cost overruns.

625. I identified weaknesses in REA's survey data management that led to duplicate survey efforts and higher project costs. In Lindi Region (Mchinga and Mtama), the absence of a reliable tracking system led to 63 hamlets being surveyed twice by different contractors. In Morogoro Region, REA relied on inadequate preliminary survey data from June 2024 for a project awarded to contractor. Consequently, the actual infrastructure requirements for Medium Voltage (MV) lines surged by 213% (from 87.7 km to 186.6 km), resulting in a

cost escalation of over TZS 10.8 billion. These cases highlight inefficiencies in planning and coordination, causing unnecessary expenses and delays in project delivery.

626. I recommend that the Government, through REA, establish and maintain a central digital database for all surveyed areas and project sites to enhance coordination, prevent duplication of activities, and ensure that public resources are directed to priority and underserved areas.

14.2.7 Inadequate Quality Assurance of Coal Briquettes Supplied to Prisons under the Clean Cooking Initiative

627. The Ministry of Energy issued the National Clean Cooking Strategy (2024-2034) to promote clean, safe, affordable and reliable cooking energy, targeting at least 80% adoption by 2034. The Strategy recognises briquettes as an approved clean cooking option, subject to compliance with prescribed emission, safety and quality standards.

628. In implementing the Strategy, the Rural Energy Agency (REA) entered into Contract No. REA/CCE-GRANT/2023-24/01 with the Tanzania Prison Services (TPS) in June 2024 to finance clean cooking initiatives in 129 prisons at a total cost of TZS 35 billion, of which REA contributes 74%. The project covers the construction of biogas plants, the installation of LPG facilities, the procurement of briquettes and briquette-making machines, and the installation of natural gas systems.

629. However, the audit conducted at Luanda, Iringa, Arusha, Karanga, Kihonda, Mahabusu, Segerea, Isanga, Chumvi, and Lindi prisons revealed operational deficiencies related to the use of coal briquettes. Specifically, cooking pots cracked and leaked within 3-12 months of use; roofing sheets showed signs of corrosion, soot accumulation, and early deterioration; kitchen walls and metallic surfaces were stained with dark, corrosive smoke residues; and briquettes disintegrated easily during handling and storage. At Isanga prisons, iron and steel cooking pots were used, which were not suitable for use with coal. These conditions highlight weaknesses in ensuring the suitability of the supplied briquettes for institutional use.

630. The deficiencies resulted from limited pre-distribution technical verification and the absence of pilot testing to confirm the suitability and durability of the coal briquettes and related equipment in prison environments. These weaknesses could lead to premature damage of infrastructure and equipment, higher maintenance costs, increased health and safety risks for

inmates and staff, and a diminished return on investment for the clean cooking initiative.

631. I recommend that REA and TPS strengthen quality assurance by undertaking independent compliance testing and instituting mandatory technical verification before large-scale distribution of coal briquettes and related cooking equipment.

14.3 Agriculture, Livestock, and Fisheries

632. Tanzania's agriculture sector delivered mixed results in 2024/25. The sector exceeded its GDP contribution target at 26.3% against a 23.4% benchmark, achieved full food sufficiency, and employed over 61% of the national workforce. However, sector growth reached only 4.1% – well below the 6.1% target – and just 54% of the approved TZS 580 billion budget was actually released. This funding gap cascaded into shortfalls across seed production, subsidy payments, loan disbursements, and storage management.

633. This sub chapter highlights review of five key areas: seed production capacity, maize seed subsidy payments, the Agricultural Inputs Trust Fund loan portfolio, grain storage at NFRA, and Fisheries specifically the surveillance capacity in deep-sea fisheries.

14.3.1 Shortfalls in Seed Production Undermining Agricultural Productivity

634. The transformation of Tanzania's agricultural sector depends on effective coordination among institutions responsible for research, seed development, and the distribution of quality planting materials. The Agricultural Seeds Agency (ASA) is mandated to produce, process, and distribute quality seeds to meet national demand. The Tanzania Agricultural Research Institute (TARI) is responsible for agricultural research and development of improved crop varieties, including the production of breeder and pre-basic seeds. The Tobacco Research Institute of Tanzania (TORITA) undertakes specialised research and seed development for the tobacco sub-sector. Collectively, these institutions are central to achieving food security, increasing agricultural productivity, and reducing reliance on imported seeds.

635. However, I observed shortcomings in seed production compared to established targets during the review period. ASA produced 9,169.5 tonnes of seeds against an estimated national requirement of 80,000 tonnes, resulting in a shortfall of 70,830.5 tonnes. TARI achieved only 11% of its 450 MT target for pre-basic seed and 47% of its 20 MT target for breeder seed production. TORITA

produced 14.5 kilograms of male sterile tobacco seed against a planned target of 400 kilograms, which is 3.6% of the target.

636. The shortfalls were mainly associated with delayed and partial release of approved funds, adverse weather conditions, and inadequate irrigation and processing facilities. These constraints limited the execution of planned activities and reduced output across institutions.

637. The resulting supply gap restricts farmers' access to improved seed varieties, increases reliance on imports, and weakens the impact of public investment in agricultural research and development.

638. I recommend that the Government through the Ministry of Agriculture develop and implement a National Seed Self-Sufficiency Master Plan that ensures the timely and full release of allocated funds while prioritising investment in climate-resilient infrastructure, including irrigation schemes, and seed-processing facilities.

14.3.2 Delay in Payments of TZS 11.97 Billion to Seed Companies under the Maize Seed Subsidy Program

639. Para 3.2(xii-xiii) of the Guidelines for implementation of the Maize Seed Subsidy Programme for the 2024/25 season requires seed producers/importers to submit claims to TOSCI based on quantities sold, which TOSCI verifies before approving subsidy payments.

640. I found that TOSCI had not paid TZS 11.97 billion for 11,024.08 tonnes of maize seed supplied by 31 registered seed companies under the maize seed subsidy programme, despite submission and verification of their claims. The payments exceeded the 30 June 2025 deadline and were mainly due to the Ministry of Agriculture's delayed release of funds. The delay may constrain suppliers' cash flows, discourage their participation in future subsidy programmes, and weaken trust between the Government and private sector partners.

641. I recommend that the Ministry of Agriculture ensure the timely release of funds and settlement of outstanding subsidy payments.

14.3.3 Non-Performing Loans on Revolving Credit for Smallholder Farmers TZS 22.2 Billion

642. The Agricultural Inputs Trust Fund (AGITF), established under Section 3 of the Agricultural Inputs Trust Fund Act, Cap. 401, provides loans to

smallholder farmers for importing and distributing agricultural inputs, as well as financing related technical services to enhance productivity. A similar function is carried out by the Tanzania Agricultural Development Bank (TADB), a state-owned institution licensed under the Banking and Financial Institutions Act No. 5 of 2006, which provides short-, medium-, and long-term affordable credit to promote inclusive growth in the agriculture sector.

643. A review of the AGITF loan portfolio as at 30 June 2025 noted that loans totaling TZS 22.2 billion, issued between 1995 and 2024, were classified as non-performing, representing 94% of the total portfolio of TZS 23.6 billion. This contravenes Sections 5(c) and 8(g) of the Agricultural Inputs Trust Fund Act, Cap. 401, which require prudent lending practices and effective recovery of amounts due, and highlights significant weaknesses in credit risk management.

644. The high level of non-performing loans is largely attributed to weak credit appraisal, inadequate monitoring due to limited funding, reliance on manual records, ineffective recovery mechanisms, and failure to enforce loan agreements.

645. As a result, only TZS 407 million (4%) of the target TZS 10.3 billion was disbursed, restricting smallholder farmers' access to essential agricultural inputs and machinery. This undermines agricultural productivity, limits opportunities for economic growth, and hampers the Fund's mandate to support rural livelihoods and transform the agricultural sector.

646. I noted that the Government had previously initiated plans to merge the Agricultural Inputs Trust Fund and the Tanzania Agricultural Development Bank to streamline agricultural financing; however, this initiative has not been successfully implemented.

647. In this regard, I recommend that the Government, in the interim, clearly harmonise and delineate the roles of the Agricultural Inputs Trust Fund and the Tanzania Agricultural Development Bank to eliminate duplication, improve coordination, and enhance efficiency in agricultural credit delivery, thereby improving loan performance, expanding access to finance for smallholder farmers, and ensuring that public resources allocated to agricultural financing achieve the intended impact.

14.3.4 Loss of TZS 16.76 Billion from Spoiled and Over-Stored NFRA Grains

648. I noted that the Government lost TZS 16.76 billion because some of the grains stored by NFRA became unfit for use. Out of this amount, grains worth TZS 3.76 billion (6.80 tons) stored at Makambako and Songwe went bad due to

decay and discolouration. In addition, grains worth TZS 13 billion (16,000 MT) were stored for more than three years without being released, in violation of Para 2.9 of the NFRA Strategic Plan (2021/22-2025/26). The plan states that grains should not be stored for more than three years (four to five years) because after that period, they become unsuitable for consumption.

649. The losses were mainly attributed to structural defects in the warehouse roofing, ineffective preventive maintenance, and delays in offloading stock under through export arrangements. Planned international sales were disrupted due to reduced contracted quantities, unfinalised expressions of interest, and non-execution of the contract.

650. As a result, stocks remained in storage beyond recommended periods. These weaknesses resulted in financial losses, reduced grain quality, and heightened risks to national food security.

651. I acknowledge the Government's efforts to improve and expand grain storage infrastructure to enhance the National food reserve capacity. However, I recommend that the Government strengthen the management of grain reserves by ensuring the effective implementation of a stock rotation policy to prevent grain from being stored beyond acceptable standards. Furthermore, it should allocate adequate resources for the continuous repair and maintenance of warehouses, and improve the planning and management of sales contracts, particularly international agreements to ensure timely delivery and prevent avoidable losses.

14.3.5 Limited Surveillance Capacity in the Deep-Sea Fisheries Sector

652. The deep-sea fisheries sub-sector is vital for safeguarding marine resources and advancing the Blue Economy agenda. Effective Monitoring, Control and Surveillance (MCS) is necessary to determine Maximum Sustainable Yield (MSY) within the Exclusive Economic Zone (EEZ) and to deter Illegal, Unreported and Unregulated (IUU) fishing, which threatens marine biodiversity and national revenue.

653. I noted that, despite the mandate of the Deep-Sea Fishing Authority under the Deep-Sea Fisheries Management and Development Act, Cap 388, the Authority has limited capacity to effectively conduct Monitoring, Control, and Surveillance (MCS) across the entire 223,000-square-kilometre Exclusive Economic Zone (EEZ). The Authority currently covers only about 167,250 square kilometres due to significant resource constraints, including inadequate patrol boats, insufficient skilled personnel, and limited financial resources, coupled

with the vast size of the EEZ and its distance from shore. In addition, the absence of a dedicated fishing harbour constrains effective landing, inspection, and transshipment of deep-sea catches within the country.

654. Due to the distance between the fishing grounds and the shoreline, licensed foreign vessels continue to use ports in neighbouring countries. This arrangement constrains effective verification of catches and results in loss of potential revenue from transshipment fees and related charges, while increasing exposure to IUU fishing risks.

655. I recommend that the Government:

- (a) Develop dedicated fishing harbours at Kilwa Masoko and Mangapwani to support landing, inspection, and revenue collection; and
- (b) Strengthen the operational capacity of the Deep-Sea Fishing Authority through enhancement of Vessel Monitoring Systems (VMS) and Electronic Monitoring Systems (EMS) to improve compliance oversight within the EEZ.

14.4 Land, Natural Resources and Tourism

656. I assessed land allocation, surveying, titling, and housing development to determine whether they aligned with the National Land Policy's objectives of equitable access, secure tenure, sustainable use, and orderly urban growth.

657. I also assessed the management and protection of natural resources and tourism assets, including wildlife corridors, forest reserves, beaches and cultural heritage sites, to determine whether they were effectively conserved, safeguarded against encroachment and unsustainable use, and managed in a manner that supports biodiversity conservation and sustainable tourism development, and noted the following areas for improvement.

14.4.1 Underperformance in Issuance of Certificates of Right of Occupancy by 82%

658. The Land Registration Act, Cap. 334 and the Ministry's Strategic Plan for 2021/22-2025/26 set a target to issue 2,500,000 Certificates of Right of Occupancy (CROs) for five years, equivalent to at least 500,000 certificates annually, efforts which accelerate the collection of Land rent revenue and increase Government collections

659. My review of the implementation progress for the four-year period from 2020/21 to 2024/25, during which 2,000,000 certificates were expected to be

issued, noted that only 356,245 (18%) had been issued cumulatively. In the financial year 2024/25 specifically, only 94,936 (19%) certificates were issued against the annual target of 500,000.

660. The persistent underperformance is mainly attributable to continued reliance on manual processing following the incomplete rollout of the Integrated Land Management Information System (ILMIS) and the e-Ardhi platform, as well as limited public awareness of statutory land obligations. This situation undermines efforts to secure land CRO and exposes the Government to potential revenue loss from land rent and other land-related charges.

661. I recommend that the Government prioritise the nationwide completion and full operationalisation of ILMIS and e-Ardhi platform and strengthen structured public sensitisation initiatives, including land clinics, to enhance compliance with statutory requirements and improve performance in land titling and registration services.

14.4.2 7,651 Villages Without Land-Use Plans Despite Land Policy Commitments

662. According to the Land Policy 1995 (Version 2023), the Government set an objective to strengthen the system for preparing and implementing village land-use plans. To achieve this objective, the Government committed to ensuring that village land-use plans are both prepared and effectively implemented.

663. In 2023, when the policy was updated, only 2,944 out of 12,318 villages (24%) had village land-use plans. My review of 2025 noted that the number of villages with plans had increased to 4,682 out of 12,333 villages (38%). This reflects an increase of 1,738 villages with approved plans compared to 2023. Despite this progress 7,651 villages (62%) remain without land-use plans.

664. To complete village land-use plans, the Government must first finalise regional land-use plans, which then guide the mapping and preparation of district land-use plans. These district plans form the basis for preparing village land-use plans. However, only three out of 25 regions currently have land-use plans. Among these three regions, only 46 out of 137 districts have completed district land-use plans. This shortfall at the regional and district levels continues to limit progress in completing land-use plans for the remaining 7,651 villages.

665. The policy identified causes such as lack of resources, inadequate budget allocation, and limited stakeholder involvement; however, these issues continue to affect implementation to date. As a result, unplanned land use in

7,651 villages continues to cause environmental damage and conflicts among farmers, livestock keepers, herders, forest users, protected areas, wildlife, investors, and other land-use groups.

666. I recommend that the Government through the Ministry of Land allocate adequate resources, ensure consistent budgetary provision for land-use planning, and strengthen coordination and stakeholder engagement mechanisms to accelerate the preparation and implementation of village land-use plans and reduce land-use conflicts.

14.5 Education Sector

667. The Ministry of Education, Science and Technology is central to national development through human capital development. Guided by its Strategic Plan 2021/22-2025/26, the Ministry aims to improve access to quality education and training at primary, secondary, and teacher education.

668. I assessed the Ministry's plans to construct and rehabilitate learning infrastructure and strengthen the teaching environment in Technical and Vocational Education and Training (TVET). I also reviewed its efforts to enhance school quality-assurance inspections, registration, and accreditation processes. My assessment identified areas requiring improvement;

14.5.1 Inadequate Infrastructure Limiting the Expansion of the Vocational Education Stream

669. The Ministry revised the Education and Training Policy (2014) and curriculum to adopt a competency-based approach, introducing General and Vocational Streams at the secondary level to equip students with practical skills, enhance employability, and address national skills gaps. Implementation commenced in January 2024, initially covering 39 schools only, and expanded to 119 schools by January 2025. The limited number of schools was attributed to the specific requirements of vocational streams, which requires specialised infrastructure, including workshops, teaching equipment, and the deployment of qualified vocational teachers.

670. To accelerate rollout, the Ministry, in collaboration with PMO-RALG, planned the construction of 103 vocational secondary schools in 2024/25. Of these, 29 schools were expected to enrol students in January 2025; however, enrolment was deferred to January 2026 due to incomplete construction. By December 2025, progress ranged from 30% to 98%, indicating that the schools had not achieved operational readiness as planned.

671. The continued delays in completing these schools are constraining the expansion of the Vocational Stream, limiting access for students, and may impede the realisation of the reform objectives of enhancing employability, promoting self-reliance, and addressing national skills gaps.

672. I recommend that the Government, through the Ministry of Education, Science and Technology, in collaboration with PMO-RALG, expedite the completion of the schools and ensure the timely provision of the required resources to support their operationalisation.

14.5.2 Non-performance of Quality Assurance Inspections of Colleges and Education Centres

673. Quality assurance inspection and regulatory oversight are critical mechanisms for ensuring compliance with established education standards, safeguarding the quality of instruction, and promoting continuous improvement within learning institutions. Section 42(1) of the Education Act, Cap. 353 requires that all registered schools, including pre-primary, primary, secondary, teacher training, and adult education centres, be subjected to regular inspections.

674. I noted low coverage of planned quality assurance inspections during the year under review. Out of 150 planned inspections for Teachers' Colleges, Folk Development Colleges, and adult and non-formal education centres, only 34 (23%) were conducted. This indicates limited implementation of the approved inspection programme.

675. In addition, only three out of 51 registered international schools were inspected over the past three academic years. The low inspection rate was mainly attributed to inadequate resources and limited technical expertise to assess institutions offering international curricula.

676. The reduced inspection coverage limits assurance of compliance with statutory requirements and educational standards and may affect the overall quality of educational delivery.

677. I recommend that the Government strengthen resource allocation and technical capacity for school inspection functions to ensure full implementation of approved inspection plans and effective regulatory oversight of all registered institutions.

14.5.3 Operations of 111 Unapproved Teaching Centres

678. Section 14 of the Education Act, Cap. 353 provides that a school shall not be established without written approval from the Commissioner of Education.

679. I noted that two private colleges operated a total of 111 teaching centres across several regions without obtaining the required approval. These centres had enrolled 4,769 students at the time of the audit.

680. The expansion of these centres was largely driven by increased demand for certificates and diploma programmes, particularly among Government-employed teachers seeking professional advancement. Also, the absence of approved Teacher Education Distance Learning Guidelines has limited the availability of structured and regulated delivery modalities, resulting in institutions operating outside the prescribed legal framework.

681. The continued operation of unapproved centres undermines regulatory oversight and poses a risk to the quality and credibility of teacher training programmes, with potential implications for education standards.

682. I recommend that the Ministry of Education develop and operationalise the Teacher Education Distance Learning Guidelines to provide a regulated framework for programme delivery.

14.6 Readiness for Sustainability and Carbon Trading

683. An assessment of the Government's preparedness to operationalise carbon trading mechanisms and mobilise climate finance from Tanzania's forest and mangrove carbon assets conducted in accordance with the Environmental Management (Control and Management of Carbon Trading Mechanisms) (Amendment) Regulations, 2023 (GN 721) revealed pervasive structural weaknesses that span the entire carbon trading lifecycle. These weaknesses collectively limit the Government's ability to harness climate finance opportunities, support sustainable development, and convert Tanzania's substantial natural carbon assets into verified and tradable carbon credits.

14.6.1 Non-Realisation of Potential Carbon Trading Revenue from the National Forest Reserve Portfolio

684. Tanzania holds significant and largely untapped carbon wealth. Data from the Tanzania Forest Services Agency (TFS) indicates that the country has approximately 48.1 million hectares of forests containing an estimated 5.8

Gigatons of stored carbon, functioning as a net carbon sink of approximately - 0.3 Gigatons of CO₂e per year, with the potential to generate around TZS one trillion annually from carbon markets. As at 30 June 2025, TFS manages 14,256,133.03 hectares across 465 National Forest Reserves with biological assets valued at over TZS 1.27 trillion and manages approximately 158,000 hectares of mangrove forests. Despite this considerable endowment, neither institution has registered carbon projects nor reported any carbon-related revenue. No carbon trading revenue has been realised or reported in the financial statements of the institutions managing these significant natural assets, meaning the Government is effectively foregoing long-term climate finance opportunities on a substantial scale.

14.6.2 Significant Delay in the Commencement of Registered Carbon Projects

685. The failure to generate revenue from these assets is inseparable from deep-seated delays affecting the entire carbon project pipeline. Although 83 projects have been registered under the national framework, approximately 70 per cent – equivalent to 58 projects – remain stalled at the concept note stage, including 17 registered as far back as 2023 and 24 in 2024. The regulatory framework under Regulation 28(9) requires the Designated National Authority, the Vice President's Office, to issue a Letter of Endorsement within 30 days of receiving project documentation, and Regulation 30 requires project proponents to commence implementation within two years of receiving endorsement. Yet these timelines are routinely unmet. In a specific case, Namtumbo District Council entered into a carbon trading agreement with a private developer, CT Limited, on 7 November 2023, and correspondence as recent as 28 October 2025 confirmed that project activities had still not commenced – nearly reaching the statutory two-year limit. These delays are rooted in slow processing of project documentation, the absence of operational service-level arrangements to enforce statutory timelines, and the continued absence of a functional Monitoring, Reporting and Verification (MRV) system required for project verification and registration. The practical consequence is that projects remain dormant, environmental benefits are deferred, and the risk of project revocation under Regulation 31 for failure to commence within the prescribed timeframe is growing.

14.6.3 Deficiencies in Carbon Trading Contracts Affecting Operational Accountability

686. Compounding these operational delays are significant deficiencies in the contractual frameworks governing carbon trading arrangements. A review

of selected agreements – including those between Makame Wildlife Management Area and CT Limited, signed in August 2024, and agreements between villages in Tanganyika District Council and CT Limited, signed in March 2024 – revealed that while contracts provide for project durations of up to 40 years, they do not include clearly defined operational milestones, physical commencement dates for conservation activities, scheduled verification dates for the generation of Verified Carbon Units (VCUs), or specific timelines governing revenue remittance, payment modalities, and invoicing procedures. These omissions arise because managing authorities rely on generic contract templates in the absence of a standardised national carbon trading contract framework from the Vice President's Office. As a result, private developers are able to secure long-term carbon rights without clear obligations to deliver measurable results within defined timeframes, leaving both the Government and local communities exposed to prolonged delays in revenue realisation and weak enforceability of revenue-sharing arrangements.

14.6.4 Dependency on Unverified Private Developers' Data

687. Underlying all of these challenges is a fundamental governance vulnerability: the Vice President's Office and the National Carbon Monitoring Centre (NCCM) currently rely almost entirely on data and reports prepared by private project developers – including firms such as CT Limited – regarding quantities of Verified Carbon Units generated, verified, sold, and in inventory, as well as carbon credit pricing. These figures are accepted without adequate independent verification or cross-checking by regulatory authorities. The NCCM MRV portal, which was designed to provide an independent monitoring, reporting and verification function, has not yet been fully operationalised or effectively deployed for regulatory oversight. This situation arises from delays in transitioning the NCCM system from a passive project registry to an active digital MRV platform capable of independently tracking and validating carbon trading transactions and project performance. Without such a system, the Government and local communities face a material risk of receiving lower financial returns than they are entitled to, since there is currently no independent mechanism to verify the actual number of carbon credits verified and sold, the prevailing market price, or the discounts applied in transactions.

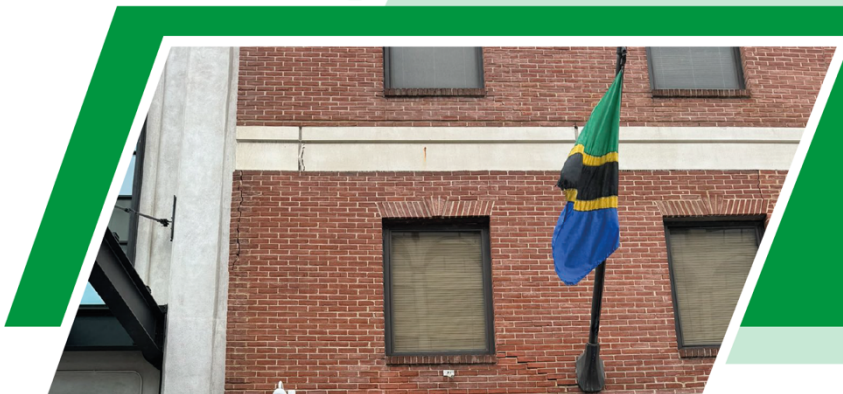
688. I recommend that Vice President's Office, in collaboration with the National Carbon Monitoring Centre;

- (a) Expedite the full operationalisation of the MRV system. This includes its deployment as the central, mandatory platform for recording, verifying, and monitoring all carbon projects and credit transactions.

All carbon trading contracts should be required to include provisions mandating integration of project data with recognised international carbon registries such as Verra, enabling the NCMC and Local Government Authorities to independently verify carbon credit quantities, sales transactions, and market prices reported by private developers;

- (b) Enforce statutory timelines for project approval and implementation through clear operational procedures and binding service-level arrangements. Where projects have approached or exceeded the two-year implementation deadline without commencement, the Vice President's Office should take active enforcement action, including the exercise of revocation powers under Regulation 31 where warranted, to prevent the indefinite stagnation of registered projects;
- (c) Standardised national carbon trading contract template should be developed and issued by the Vice President's Office for use by all managing authorities, including TFS and Local Government Authorities. The template should require, as minimum terms, clearly defined operational milestones, physical project commencement dates, scheduled verification dates for the generation of Verified Carbon Units, and specific provisions governing revenue remittance, payment modalities, and invoicing procedures. Reliance on generic templates should be discontinued; and
- (d) Institutions managing natural carbon assets – including TFS and DSFA – should be required to register eligible carbon projects without further delay, maintain ongoing monitoring of carbon credit positions, and disclose carbon-related activities and potential revenue in their financial statements. This is essential to ensure transparency, financial accountability, and effective mobilisation of the substantial climate finance that Tanzania's forest and mangrove carbon assets represent.

Chapter Fifteen



Tanzania Embassies, High Commissions And Missions

15.1 Introduction

689. According to Presidential Notice No. 619B of 30 August 2023, the Ministry of Foreign Affairs and East African Cooperation (MFAEAC) is mandated to safeguard and advance the interests of the United Republic of Tanzania (URT) through foreign engagements.

690. The Ministry's priorities include economic diplomacy, peace and security, management of international agreements, regional and global participation, promotion of Swahili, diaspora engagement, resource mobilisation, the blue economy, human rights, good governance, and global issues such as climate change, gender, and youth development. This chapter reviews the implementation of these economic diplomacy initiatives, focusing on their budget allocations, revenue collection, expenditure, asset management and diaspora engagement at both the Ministry and its embassies.

15.2 Economic Diplomacy

691. I assessed the government's efforts to leverage bilateral, regional, and global partnerships, particularly within the African Continental Free Trade Area, focusing on trade and investment, technology transfer, human capital development, and the promotion of conferences, culture, and tourism to achieve benefits such as new technologies, expanded markets, increased investment, concessional aid, tourism growth, and job creation and noted following areas for improvement;

15.2.1 Underfunding of the Core Diplomatic Activities in Foreign Missions

692. My review noted a total of TZS 188.73 billion was allocated to 44 Foreign Missions, of which TZS 14.12 billion (7%) was specifically earmarked for core diplomatic activities, including trade promotion, investment facilitation, tourism marketing, and bilateral engagements. The remaining TZS 174.61 billion (93%) was intended for operational expenses, including rent, utilities, school fees, and foreign service allowances.

693. The actual disbursements TZS 199.05 billion exceeded the budget. Of this, TZS 14.09 billion (7%) was used for core diplomatic activities, while TZS 184.96 billion (93%) covered operational costs. The predominance of funds directed toward overheads limited the missions' ability to implement strategic economic diplomacy initiatives effectively.

694. I recommend that the Government secure adequate funding and improve budget allocations for diplomatic activities in Foreign Missions, thereby enabling them to fulfil their strategic mandates.

15.2.2 Untimely Disbursement of Funds to Tanzania Foreign Missions

695. The activities of the Tanzania Foreign Missions are financed mainly by recurrent and development grants from the Ministry of Foreign Affairs and East African Cooperation. Section 44(3) of the Budget Act, Cap 439, requires the Accounting Officer to commit the budget in accordance with the annual cash flow plan.

696. My review of funds released in the financial year 2024/25 noted a total of TZS 199.05 billion which was disbursed to 44. Foreign Missions with delays of 30 to 75 days per month of release throughout the year, affecting the embassies' ability to meet financial obligations such as rent, school fees, operational expenses, and staff allowances in a timely manner.

697. I reiterate my previous year's recommendation that the Government through the Ministry of Foreign Affairs and East African Cooperation ring-fence and prioritise the timely disbursement of budgeted funds for Foreign Missions. This will ensure Missions meet essential obligations in a timely manner, maintain effective diplomatic operations, and protect the country's international reputation and credibility.

15.2.3 Ineffective Communication and Coordination in the Country to Harness Investment Opportunities Abroad

698. The Ministry of Foreign Affairs and East African Cooperation, through its foreign missions, plays a pivotal role in identifying economic, trade, investment, technology transfer, and partnership opportunities in host countries, as emphasised in the revised Foreign Policy (2024 edition). To succeed, this requires seamless integration with Sector Ministries that hold the technical expertise and policy mandates for these areas.

699. I noted that the Ministry of Foreign Affairs and East African Cooperation, through its foreign missions, identified economic, trade, investment, technology transfer, and partnership opportunities in host countries. In this regard, 50 Memoranda of Understanding (MoUs) forwarded to relevant government institutions in the country between March 2022 and October 2025 remain pending, with no responses from the relevant government institutions or their counterparts in host countries. Consequently, reports on opportunities are inconsistently shared and inadequately followed up, resulting in fragmented actions and uncoordinated sectoral engagement.

700. I acknowledge the Ministry of Foreign Affairs and East African Cooperation efforts to launch the Foreign Management System (FMS) in May 2025, integrated with the Prime Minister's Office and the President's Office, to capture signed MoUs. However, the system has not yet ensured timely review, response, and follow-up of opportunities and draft MoUs submitted by Foreign Missions.

701. This situation stems from the absence of a dedicated inter-ministerial framework to process and act on reported opportunities, leading to delays or inaction and limiting the government's ability to leverage the economic potential identified abroad.

702. I recommend that the Government:

- (a) Strengthen follow-up on economic diplomacy opportunities by mandating the Inter-Ministerial Technical Committee (IMTC), chaired by the Chief Secretary and comprising representatives from key sector ministries, to serve as the central coordination mechanism for reviewing, responding to, and tracking all opportunities and draft MoUs submitted by Foreign Missions; and
- (b) The IMTC should ensure timely and coordinated action across MDAs, enforce accountability for pending submissions, and provide

structured feedback to the Ministry of Foreign Affairs and East African Cooperation and its Missions, thereby addressing the current gaps in communication, coordination, and follow-up.

15.2.4 Delay in Processing of Credentials to Accredited Countries

703. Article 13(1-2) of the Vienna Convention on Diplomatic Relations (1961) provides that a Head of Mission assumes duties in the receiving State upon presenting credentials, notifying of arrival, and submitting copies of credentials to its Ministry of Foreign Affairs, in line with established practice.

704. The Embassy of Tanzania in Washington, D.C. is accredited to the United States and Mexico and represents Tanzania to several international organisations. However, the Ambassador has not yet received credentials for Mexico, despite reminders and the submission of letters of credence in February 2023.

705. Further, the Embassy of Tanzania in Muscat is accredited to Oman, Iran, and Yemen. The ambassador has not yet received the credential letters for Iran and Yemen from the Ministry of Foreign Affairs and East African Cooperation since taking office in October 2023.

706. Additionally, the Embassy of Tanzania in Moscow is accredited to represent the URT in 12 countries. However, Ambassador Credentials have been issued only for Russia and Belarus, while credentials for the remaining 10 accredited countries have not yet been obtained from the Ministry of Foreign Affairs and East African Cooperation since the Ambassador took office in February 2022.

707. In Washington, D.C, the delay was due to the Mexican Ministry of Foreign Affairs failing to act promptly, despite the request being submitted in February 2023. In contrast, the delays in Muscat and Moscow were due to the Ambassador not receiving credential letters from the Ministry of Foreign Affairs and East African Cooperation. Hence, limits the Embassy's ability to perform key diplomatic functions for the accredited countries, potentially leading to the loss of diplomatic relations and investment opportunities.

708. I recommend that the Government through the Ministry of Foreign Affairs and East African Cooperation:

- (a) Initiate diplomatic dialogue with Mexico to expedite consideration of Tanzania's credentials; and

(b) Enforce issuance of the required letters of credence for ambassadors in Muscat and Moscow without further delay.

15.3 Governance and Strategic Alignment

15.3.1 A Need for a Strategic Plan for Foreign Missions

709. The Ministry of Foreign Affairs and East African Cooperation developed a five-year Strategic Plan (2021/22-2025/26) in line with the Government's Medium-Term Strategic Planning and Budgeting Manual (November 2008). While the Ministry provides strategic direction, oversight, coordination, and accountability, Embassies act as its overseas extensions, implementing foreign policy directives and objectives abroad.

710. I noted that Foreign Missions lack separate Strategic Plans to guide the setting of measurable targets and performance indicators for effective monitoring, evaluation, and reporting. Instead, the Ministry's Strategic Plan provides broad objectives, strategies, and indicators applicable to the Ministry as a whole.

711. This situation limits strategic alignment between the Ministry and its Embassies, hinders systematic performance and increases the risk of inconsistent service delivery and underperformance across Missions.

712. I recommend that the Ministry of Foreign Affairs and East African Cooperation ensure that Foreign Missions develop separate Strategic Plans and integrate them into the upcoming Ministry Strategic Planning, so that missions' strategies, targets, and performance indicators are clearly defined and aligned with the Ministry's Strategic Plan.

15.3.2 A Need for a Defined Organisational Structure in Foreign Missions

713. An organisational structure is an approved framework that defines how responsibilities, functions, and accountability are assigned. It ensures resources are aligned with the entity's mandate, policies, and strategic goals.

714. The Ministry's current organisational structure, approved in June 2024, comprises 15 Divisions and 8 Units overseen by 23 Directors. However, Tanzania's 44 foreign missions operate without a formally approved structure to guide their operations.

715. This was attributed to the non-identification of the specific needs of each Foreign Mission in alignment with country-specific economic

opportunities. As a result, Embassies may lack the professional competencies necessary to effectively identify strategic economic, social and other engagements within Foreign Missions.

716. I recommend that the Government enforce the Ministry of Foreign Affairs and East African Cooperation to conduct needs assessments for each Foreign Mission, develop and approve mission-specific organisational structures aligned with economic, social and other opportunities and the Ministry's mandate, and ensure that Embassies are adequately staffed to pursue strategic economic, social and other engagements.

15.4 Asset management

15.4.1 Missing Ownership Documents and Registration of Personal Names for Government Properties Abroad

717. Securing ownership documents for government properties abroad provides legal protection, facilitates effective asset management, promotes diplomatic stability, and enhances accountability.

718. I noted that the Government of Tanzania do not possess ownership documents for 24 developed properties (houses) and undeveloped plots (bare land) located in 15 cities with Tanzanian Embassies. Details are shown in Table 53.

Table 53: Embassies Plot With no Ownership Documents

No.	Embassy	Missing Title Deeds	Details
1.	Lusaka	4	Not availed
2.	New York	4	Not availed
3.	Cairo	3	Sale agreement availed
4.	Brussels	2	Sale Agreements for both plots were availed
5.	Lilongwe	1	No title deed for Plot No. 13/103, Off Presidential Way, Area 13, Lilongwe City. The plot has an Offer letter only
6.	Harare	1	Not availed
7.	Maputo	1	Plot No.157/1, City Centre, along Fernandes Tomas (Av: Dos Martires da Machava No.874), allocated in 1975
8.	Kampala	1	Property at Ridgeway Kololo
9.	Abu Dhabi	1	Not availed
10.	Riyadh	1	Not availed
11.	Rome	1	No Title for the head of mission residence
12.	Geneva	1	Not availed
13.	Paris	1	Sale agreement for the Apartment no. 49 rue
14.	The Hague	1	Sale agreement availed
15.	Stockholm	1	Not availed

No.	Embassy	Missing Title Deeds	Details
Total		24	

Source: Management letters for financial year 2024/25

719. Further, one property located in Ottawa, Canada and two properties located in Cairo, Egypt, are still registered in the names of former diplomats and the owner rather than in United Republic of Tanzania, as shown in **Table 54** below:

Table 54: Government Properties Registered in the Personal Names

No.	Embassy	No. of Houses Built	Ownership Status
1.	Cairo	2	One sale agreement is in the name of the former Diplomat (Villa No. 49, Abd El Moneim Riad Street) acquired on 03 April 1976, and another property (Apartment No. 03, Building No. 42, Basra, Mohandessin, Giza Governorate) in the name of the former owner, the property was acquired on 01 November 2006.
2.	Ottawa	1	Plot No. 2209, located on Courtice Avenue, was in the name of the former Diplomat. This property was acquired in April 2006 at a cost of TZS 1.62 billion.
Total		3	

Source: Consultant report June 2025

720. This is due to inadequate follow-up by the Ministry of Foreign Affairs and East African Cooperation to formalise ownership after property acquisition; delays in host-country land registration processes; and the registration of some properties in other names, attributed to embassies acquiring properties through mortgage financing. This exposes the Government to ownership disputes, legal risks, and potential loss of properties.

721. I recommend that the Government through Ministry of Foreign Affairs and East African Cooperation formalise ownership of embassy properties and engage in diplomatic dialogue with Canada and Egypt to address delays in host-country registration processes.

15.4.2 Delayed Decision on Acquisition of Chancery Buildings

722. I noted the Government continues to incur avoidable rental expenses due to delays in acquiring Chancery buildings at overseas missions. In Kuala Lumpur, the High Commission notified the Ministry on 16 June 2025 of its first right of refusal to purchase the rented Chancery building for TZS 10.94 billion (MYR 18,000,000) pursuant to clause 7 of the lease agreement, with a 2%-3%

deposit due by 31 December 2025. Failure to complete the purchase by that date will increase the monthly rent by 17.86%, from TZS 17.02 to TZS 20.06 million (MYR 28,000 to MYR 33,000) effective from 1 January 2026.

723. In Tel Aviv, the Embassy proposed in May 2023 to acquire premises in Ramat Gan TZS 10.10 billion or Herzliya TZS 13.89 billion on instalment basis, but the Ministry has not yet decided, leaving the annual rent of TZS 597.65 million subject to potential increases. However, the Ministry has not yet decided on the proposal.

724. In Algiers, following Permanent Secretary approval in January 2023, the lessor agreed in November 2024 to sell the Chancery for TZS 14.00 billion (DZD 700,000,000), but the acquisition remained unresolved as of 28 February 2026.

725. These delays, caused by insufficient budget allocations and slow procurement processes, expose the Government to escalating rental costs.

726. I recommend that the Government through the Ministry of Foreign Affairs and East African Cooperation expedite property acquisition decisions, secure funding, and include planned purchases in the development budget to prevent further increases in rental expenses.

15.4.3 Accumulation of Property Tax Bills TZS 1.66 Billion (USD 664,563.86) and Fruitless Payment of Property Tax TZS 468.8 Million (USD 191,348.95)

727. Regulation 21(2) of the Public Finance Regulations, 2001 defines a fruitless payment as an unavoidable expenditure that yields no beneficial outcome.

728. My review and physical verification in December 2025 of the six-storey Chancery Building at 307 East 53rd Street, New York, acquired in September 2011 for USD 24,886,698.59, revealed that floors one to four, intended for commercial use, have remained vacant and deteriorated since 2012. The Government continues to incur property tax on these floors, with unpaid taxes totalling TZS 1.66 billion (USD 664,563.86) as of 31 October 2025, including interest.

729. Similarly, the Tanzanian Embassy in Washington, D.C. paid TZS 468.80 million (USD 191,348.95) in property tax between February 2023 and June 2025 for the abandoned chancery building at 2139 R Street, NW, acquired in 1977,

which lost diplomatic immunity in February 2023 due to deterioration, rendering the payments fruitless.

730. These expenditures, arising from prolonged vacancy, underutilization, and delayed maintenance, represent avoidable financial losses that could have been redirected to renovations or other Embassy operations.

731. I recommend that the Government through the Ministry of Foreign Affairs and East African Cooperation expedite renovations in Washington, D.C, and New York to restore diplomatic immunity, optimise property use, and prevent further property tax liabilities.

15.4.4 Delayed Maintenance of Buildings and Undeveloped Plots Abroad

732. Regulation 83(4) of the Foreign Service Regulations, 2016 requires maintenance of the Government accommodation to be carried out every 3 years.

733. I have repeatedly flagged significant deficiencies in the management of Tanzania's diplomatic properties abroad, including a lack of government-owned office premises, failure to develop allocated diplomatic plots, and delayed maintenance of existing embassy buildings.

734. The Permanent Mission in Geneva continues to operate in a rented office building with inadequate office space at a high cost of TZS 152.35 million per year, while two government-allocated plots in Riyadh, on 02 May 2021, remain undeveloped. This exposes the Government to ongoing rental costs and the risk of repossession, as occurred with the previous plot allocated in 1989, which was repossessed by Riyadh Government. Also Plot No. UPI.1/02/07/01/231, No. KG. 554 ST 4, No. Plot 2560 Block U, located in North Kabare Kacyiru, allocated to the Tanzania High Commission in Kigali, remained undeveloped for 22 years.

735. Additionally, embassy properties in Washington D.C, Bujumbura, Lusaka, New Delhi, Kampala, and Harare have deteriorated due to prolonged maintenance delays, resulting in unsafe conditions, escalating rehabilitation costs, and potential reputational damage to the country. Details are shown in **Table 55** below:

Table 55: List of Deteriorated Buildings Abroad

No.	Name of the Embassy	Details
1.	Tanzania Embassy in Bujumbura	1. Plot No. 2280 and Plot No. 3747 2. Residential building
2.	Tanzania Embassy in Lusaka	Office building located at stand No.5200, corner of UN Avenue and Pandit Nehru Road
3.	Tanzania Embassy in Washington, D.C	Six-floor Chancery building at 1232 22nd Street, Washington, DC, acquired in 2009
4.	Tanzania High Commission in Kampala	1. Ex-Residence at Plot No. 4, Kampala Central Division Block, Ridgeway Drive 2. Single-storey building located on plot No. 7, Katonga Road 3. Chancery building located at plot No. 6, Kagera Road, Kampala City 4. Ambassador Residence located at Plot No. 24, Kyadondo Road, Kampala City
5.	Tanzania High Commission in New Delhi	The Chancery building has deteriorated
6.	Tanzania Embassy in Harare	Building in plot No. 8205/98 located at 7 Alum Close

Source: Embassies Management Letters for Financial Year 2024/25

736. These issues are mainly attributed to inadequate planning and budget constraints. Although the government plan for renovation and development of foreign properties (2025/26-2029/30) exists, effective implementation will require timely funding and procurement to reduce rental costs, safeguard government properties, and preserve Tanzania's diplomatic image.

737. I recommend that the Government through the Ministry of Foreign Affairs and East African Cooperation ensure timely funding and prompt execution of the procurement processes to implement the planned construction and renovation projects as scheduled, while noting the Government's approved 2025/26-2029/30 plan to develop and rehabilitate diplomatic properties abroad.

15.4.5 Unspent Funds in Foreign Missions' Deposit Accounts Diverted for Other Unplanned Activities

738. Regulation 129(2) of the Public Finance Regulations, 2001 requires accounting officers to investigate and take necessary action where deposit accounts are overdrawn, dormant, or not reconciled with Treasury accounts.

739. My review noted that prolonged unspent funds in the deposit accounts of three Foreign Missions have led to diversion of resources and delayed

implementation of intended activities. In July 2023, TZS 1.31 billion was deposited at the Embassy in Berlin for the purchase of the Embassy residence, which was partially redirected during 2024/25 TZS 1.00 billion to other missions in Stockholm, Jakarta, Abu Dhabi, and London.

740. Similarly, TZS 1.92 billion deposited in December 2023 at the Permanent Mission in Geneva for the renovation of the Head of Mission's residence, was partly transferred TZS 1.35 billion to meet obligations in Washington, Stockholm, and Abu Dhabi.

741. Additionally, TZS 2.01 billion held by the High Commission in Kampala since 2018 for building renovations was redirected to construct a wall fence in Addis Ababa. TZS 679.24 million was also redirected to construct a wall fence in Addis Ababa. These diversions were caused by untimely remittances and prolonged unspent balances, which prevented planned activities from being executed.

742. I recommend that the Government through the Ministry of Foreign Affairs and East African Cooperation ensure timely fund transfers to Foreign Missions, sort out logistical issues, and enforce adherence to the approved purposes of deposit accounts.

15.5 Diaspora Engagement and Participation

743. I assessed diaspora engagement in advancing socio-economic development by promoting the United Republic of Tanzania's image abroad and supporting trade, investment, tourism, and cultural initiatives and noted the following anomaly that requires improvement:

15.5.1 Low Response for Diaspora Registration in the Diaspora Digital Hub

744. Paragraph 3.10.2 (IV) of the Tanzania Foreign Policy (2024 Edition) requires the Government to maintain accurate diaspora demographic statistics to guide effective engagement and policy decisions.

745. In 2023, the Ministry of Foreign Affairs and East African Cooperation launched the Diaspora Digital Hub (DDH) to register Tanzanians abroad. My review of DDH records for 11 sampled Foreign Missions as of September 2025 revealed that only 331 had registered members—essentially 3% of the 13,214-diaspora recorded in the manual registers maintained by these Missions. As detailed in Table 56 below:

Table 56: Diaspora Registration Records

No.	Name of the Embassy	Registered Manually	Registered in Digital Hub	Per cent of registered Diasporas in Digital Hub
1.	Embassy of the United Republic of Tanzania, Rome, Italy	224	58	26
2.	High Commission of the United Republic of Tanzania, Lilongwe, Malawi	500	70	14
3.	Tanzania High Commission in Kigali	169	23	14
4.	High Commission of the United Republic of Tanzania Ottawa, Canada	182	19	10
5.	Embassy of the United Republic of Tanzania in Seoul, South Korea	172	12	7
6.	High Commission of the United Republic of Tanzania Pretoria RSA	2,185	60	3
7.	High Commission of the United Republic of Tanzania, Nairobi, Kenya	848	26	3
8.	Embassy of the United Republic of Tanzania, Beijing, China	2,228	47	2
9.	Tanzania High Commission in Maputo	1,219	10	1
10.	Embassy of the United Republic of Tanzania in Bujumbura, Burundi	487	2	0
11.	Tanzania High Commission in Zambia	5,000	4	0
Total		13,214	331	3

Source: Embassies Management Letters for the Financial Year 2024/25

746. Low registration on the Diaspora Digital Hub is attributed to usability challenges and non-technical factors, including limited trust, immigration-related concerns, and low awareness. These limitations hinder the Government from maintaining a comprehensive diaspora demographic database, thereby constraining effective engagement, service delivery, investment promotion, and broader national development initiatives

747. I recommend that the Government:

- (a) Through the Ministry of Foreign Affairs and East African Cooperation enhance the user-friendliness of the Diaspora Digital Hub, strengthen diaspora awareness and guidance to increase registration; and
- (b) Direct the Ministry of Home Affairs (Immigration Department) to facilitate access to required citizenship documents for eligible applicants.

Chapter Sixteen



Political Parties

16.1 Introduction

748. Under the supervision of the Registrar of Political Parties, all 19 registered political parties are required to comply with applicable legal provisions and established regulations and ensure sound financial management and accountability in the use of public resources.

749. In accordance with the Political Parties Act, the financial statements of political parties are required to be audited annually. Out of the 19 political parties, I was unable to conduct an audit of Chama cha Demokrasia na Maendeleo (CHADEMA) for the financial year 2024/25 due to legal and judicial constraints that prevailed during the audit period. This was because, the High Court of Tanzania issued an injunction on 10 June 2025 concerning the use of the party's assets, including offices where financial records are maintained. This restricted access to essential financial records and documentation; consequently, the audit has been deferred pending the lifting of the injunction.

750. The audit of other parties identified two key issues: inadequate maintenance and updating of members' registers, and non-compliance with requirements for budget preparation and approval, as detailed below.

16.1.1 Inadequate Maintenance and Updating of Membership Registers

751. Section 8A (1) (c) of the Political Parties Act requires every political party to maintain accurate and up-to-date registers of party members, leaders, and members of party organs at all administrative levels.

752. My audit revealed that 11 political parties had weaknesses in maintaining their membership registers. The deficiencies observed included failure to update registers during the year, incomplete member information (such as date of registration, subscription status, identification details and contact information), absence of proper membership register books, and lack of records for members’ contributions, as summarised in Table 57.

Table 57: Noted Weaknesses in Membership Registers (2024/25)

No.	Name of Political Party	Type of Weakness
1.	African Democratic Alliance (ADA - TADEA)	Absence of a register of members' contributions
2.	Alliance for Change and Transparency (ACT - WAZALENDO)	Membership register not updated
3.	Alliance for Democratic Change (ADC)	Members' register lacked key information, including registration dates, gender, membership status, subscription records, and national/voter IDs
4.	Chama cha Kijamii (CCK)	Membership register not updated
5.	Chama cha Ukombozi wa Umma (CHAUMMA)	Members' register lacked key information, including registration dates, gender, membership status, subscription records, and national/voter IDs
6.	Civic United Front (CUF)	Membership register not updated
7.	National Convention for Construction and Reform - Mageuzi (NCCR - MAGEUZI)	Membership register not updated
8.	National Reconstruction Alliance (NRA)	Absence of the party members' register book
9.	Union for Multiparty Democracy (UMD)	Membership register not updated
10.	United Democratic Party (UDP)	Membership register not updated
11.	United People's Democratic Party (UPDP)	Membership register not updated

Source: Individual Management Letter Reports 2024/25

753. These weaknesses were mainly attributed to inadequate follow-up on membership subscriptions, weak revenue mobilisation strategies, over-optimistic revenue projections, and insufficient monitoring of budget implementation.

754. Failure to maintain accurate and up-to-date membership registers affects the reliability of membership-based revenue projections and budget estimates. When subscription targets and contribution forecasts are derived from incomplete or outdated membership data, revenue projections may be unrealistic, resulting in significant variances between planned and actual collections. This undermines financial planning, weakens budget credibility, and affects the sustainability of political parties.

755. I recommend that the Registrar of Political Parties strengthen oversight mechanisms to ensure political parties establish and maintain comprehensive, accurate, and regularly updated membership registers, including periodic verification and digitalisation where feasible.

16.1.2 Non-Compliance with Budgetary Preparation and Approval Mandates

756. Regulation 5 (c) of the Political Parties (Financial Accounting) Regulations, 2019 and respective party constitutions require political parties to prepare annual budgets and obtain approval from the responsible governing organs prior to implementation. Approved budgets are a fundamental control mechanism for ensuring financial discipline, accountability, and proper stewardship of resources.

757. My audit for the financial year 2024/25 revealed non-compliance with budget preparation and approval requirements among five political parties. I found that some parties operated without formally approved annual budgets, while others did not prepare operational budgets or budget implementation reports, as summarised in Table 58.

Table 58: Summary of Budgetary Non-Compliance

No.	Name of Political Party	Nature of non-compliance
1.	Chama cha Kijamii (CCK)	Absence of a formally approved annual budget for the financial year 2024/25
2.	Chama cha Ukombozi wa Umma (CHAUMMA)	Annual budget not approved by the National Executive Committee
3.	Democratic Party (DP)	The annual budget was not approved by the National Secretariat
4.	National League for Democracy (NLD)	Absence of an approved annual budget for the year ended 30 June 2025
5.	Tanzania Labour Party (TLP)	Absence of operational budget and budget implementation report

Source: Individual Management Letter Reports 2024/25

758. These weaknesses were mainly attributed to inadequate adherence to internal governance procedures, limited oversight by party leadership organs, and weak documentation and record-keeping practices.

759. Failure to prepare and obtain proper approval of annual budgets undermines financial planning and control, increases the risk of uncoordinated expenditures, and limits accountability of party leadership to their governing organs and members. It may also impair the Registrar of Political Parties' effective oversight.

760. I recommend that the Registrar of Political Parties strengthen monitoring mechanisms to ensure that all political parties prepare realistic annual budgets, obtain timely approval from their respective governing organs in accordance with their constitutions, and maintain adequate documentation to evidence such approvals

16.1.3 Ineffective Functioning of Boards of Trustees

761. Boards of Trustees are key governance organs mandated under Section 21(1) and (2) of the Political Parties Act to safeguard party assets, ensure accountability, and exercise fiduciary oversight through regular meetings, thereby promoting institutional integrity, transparency, and the long-term sustainability of political parties.

762. My audit revealed ineffective functioning of the Boards of Trustees in three political parties, namely Alliance for Democratic Change (ADC), Union for Multiparty Democracy (UMD), and Tanzania Labour Party (TLP). In ADC, the Board of Trustees did not convene any meetings during the year under review due to financial constraints; in UMD, no evidence was provided to confirm that the Board held meetings during the period; while in TLP, the Board remained dormant throughout the year and was not reflected in the party's formal organisational structure.

763. The ineffective functioning of Boards of Trustees weakens fiduciary oversight over party assets, increases the risk of asset mismanagement, and undermines institutional governance structures. It also limits the Registrar of Political Parties' ability to effectively supervise.

764. I recommend that the Registrar of Political Parties ensure political parties fully operationalise their Boards of Trustees by convening periodic meetings as required, clearly defining roles and responsibilities, integrating the Boards within formal organisational structures, and maintaining proper documentation of proceedings

16.2 Registrar of Political Parties

16.2.1 Non-Alignment and Inconsistencies in the Political Parties (Financial Accounting) Regulations, 2019

765. Regulation 19 of the Political Parties (Financial Accounting) Regulations, 2019 requires political parties to prepare financial statements in accordance with International Public Sector Accounting Standards (IPSAS) on an accrual basis. Additionally, Regulation 137(2) of the Public Finance Regulations,

2001, establishes requirements for entities utilising public funds to maintain financial records and reporting frameworks consistent with nationally adopted accounting standards and public sector accountability practices.

766. My audit review noted that the Political Parties (Financial Accounting) Regulations, 2019, have not been comprehensively reviewed to incorporate recently issued or revised international accounting standards, including IPSAS 43 (Leases), and IPSAS 45 (Property, Plant and Equipment).

767. Furthermore, certain provisions of the Regulations are not fully harmonised with broader national financial management legislation. In particular, the prescribed financial statement formats (Schedules I-V) do not fully reflect Tanzania's current IPSAS reporting requirements. In addition, the requirement to retain accounting records for seven years is inconsistent with broader public-sector laws that require longer retention periods for accountability and legal purposes.

768. The absence of periodic review and harmonisation could result in inconsistencies in financial reporting among political parties, reduced comparability and transparency of financial statements, and increased risk of non-compliance with updated accounting requirements. This could also affect the effectiveness of regulatory oversight over the use of public funds.

769. I recommend that the Registrar of Political Parties undertake a comprehensive review of the Political Parties (Financial Accounting) Regulations 2019, to ensure alignment with updated international accounting standards and harmonisation with applicable national financial management laws.

APPENDICES

Appendix I: Audit Opinions and Conclusion for the Financial Year 2024/25

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
1.	Vote 1: Public Debt Affairs	Unqualified	Compliant	Compliant	Unqualified	Unqualified
2.	Vote 3: National Land Use Planning Commission	Unqualified	Compliant	Compliant	Unqualified	Unqualified
3.	Vote 4: Records and Archives Management (RAMD)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
4.	Vote 5: National Irrigation Commission	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
5.	Vote 6: Internal Auditor General Division	Unqualified	Compliant	Compliant	Unqualified	Unqualified
6.	Vote 10: Joint Finance Commission (JFC)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
7.	Vote 11: President's Office Planning and Investment	Unqualified	Compliant	Compliant	Unqualified	Did not exist
8.	Vote 12: Judicial Service Commission	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
9.	Vote 13: Financial Intelligence Unit (FIU)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
10.	Vote 14: Fire and Rescue Force	Unqualified	Compliant	Compliant	Unqualified	Unqualified
11.	Vote 15: Commission for Mediation	Unqualified	Compliant	Compliant	Unqualified	Unqualified
12.	Vote 16: Office of the Attorney General	Unqualified	Compliant	Compliant	Unqualified	Unqualified
13.	Vote 18: UNESCO National Commission	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
14.	Vote 19: Office of Solicitor General	Unqualified	Compliant	Compliant	Unqualified	Unqualified
15.	Vote 20: The State House	Unqualified	Compliant	Compliant	Unqualified	Unqualified
16.	Vote 21: Treasury	Unqualified	Compliant	Compliant	Unqualified	Unqualified
17.	Vote 22: Consolidated Fund Services	Unqualified	Compliant	Compliant	Unqualified	Unqualified
18.	Vote 23: Accountant General's Division	Unqualified	Compliant	Compliant	Unqualified	Unqualified
19.	Vote 24: Tanzania Cooperative Development Commission	Unqualified	Compliant	Compliant	Unqualified	Unqualified
20.	Vote 25: Prime Minister's Office-Private Office	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
21.	Vote 26: Vice Presidents Office-Private Office	Unqualified	Compliant	Compliant	Unqualified	Unqualified
22.	Vote 27: Registrar of Political Parties (RPP)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
23.	Vote 28: Tanzania Police Force	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
24.	Vote 29: Ministry of Home Affairs-Prisons Services	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
25.	Vote 30: Presidents Office and Cabinet	Unqualified	Compliant	Compliant	Unqualified	Unqualified
26.	Vote 31: Vice President's Office	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
27.	Vote 32: Ministry of Public Service and Good Governance	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
28.	Vote 33: President's Office Ethics Secretariat	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
29.	Vote 34: Ministry of Foreign Affairs and East African Cooperation	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
30.	Vote 35: National Prosecution Services	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
31.	Vote 37: Prime Minister's Office	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
32.	Vote 38: Peoples Defence Forces (TPDF)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
33.	Vote 39: National Service	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
34.	Vote 40: Judiciary	Unqualified	Compliant	Compliant	Unqualified	Unqualified
35.	Vote 41: Ministry of Constitution and Legal Affairs	Unqualified	Compliant	Compliant	Unqualified	Unqualified
36.	Vote 42: The National Assembly	Unqualified	Compliant	Compliant	Unqualified	Unqualified
37.	Vote 43: Ministry of Agriculture	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
38.	Vote 44: Ministry of Industry and Trade	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
39.	Vote 46: Ministry of Education, Science and Technology	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
40.	Vote 48: Ministry of Lands, Housing and Human Settlement Development	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
41.	Vote 49: Ministry of Water	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
42.	Vote 50: Ministry of Finance	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified

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43.	Vote 51 - Ministry of Home Affairs	Unqualified	Compliant	Compliant	Unqualified	Unqualified
44.	Vote 52: Ministry of Health	Unqualified with an emphasis of matter	Compliant with exception	Compliant with exception	Unqualified	Unqualified
45.	Vote 53: Ministry of Community Development, Gender, and Children	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
46.	Vote 55: Commission for Human Rights and Good Governance	Unqualified	Compliant	Compliant	Unqualified	Unqualified
47.	Vote 57: Ministry of Defence and National Service	Unqualified	Compliant	Compliant	Unqualified	Unqualified
48.	Vote 58: Ministry of Energy	Unqualified	Compliant	Compliant	Unqualified	Unqualified
49.	Vote 59: The Law Reform Commission	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
50.	Vote 61: National Electoral Commission (NEC)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
51.	Vote 62: Ministry of Transport	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
52.	Vote 65: Prime Minister's Office-Labour, Youth, Employment and Persons with Disability (PMO-LYED)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
53.	Vote 66: President's Office Planning Commission	Unqualified	Compliant	Compliant	Unqualified	Did not exist
54.	Vote 67: Public Service Recruitment Secretariat	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
55.	Vote 68: Ministry of Information, Communication and Information Technology	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified

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56.	Vote 69: Ministry of Tourism and Natural Resources	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
57.	Vote 91: Drug Enforcement and Control Authority	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
58.	Vote 92: Tanzania Commission for Aids	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
59.	Vote 93: Immigration Services Department	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
60.	Vote 94: Presidents' Office -Public Service Commission	Unqualified	Compliant	Compliant	Unqualified	Unqualified
61.	Vote 96: Ministry of Culture, Arts and Sports	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
62.	Vote 98: Ministry of Works	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
63.	Vote 99: Ministry of Livestock and Fisheries (Livestock)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
64.	Vote 100: Ministry of Minerals	Unqualified	Compliant	Compliant	Unqualified	Unqualified
65.	Agency for Development of Educational Management (ADEM)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
66.	Government Procurement Service Agency (GPSA)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
67.	Agricultural Seed Agency (ASA)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
68.	Petroleum Bulk Procurement Agency (PBPA)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
69.	Business Registration and Licensing Agency (BRELA)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
70.	Tanzania Culture and Arts Fund (TACAF)	Unqualified with an emphasis of matter	Compliant with exception	Compliant	Unqualified	Unqualified
71.	Eastern Africa Statistical Training Centre (EASTC)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
72.	Handeni Trunk Main Water Supply and Sanitation Authority	Qualified	Compliant with exception	Compliant	Unqualified	Unqualified
73.	Tanzania Fisheries Corporation (TAFICO)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
74.	e-Government Authority	Unqualified	Compliant	Compliant	Unqualified	Unqualified
75.	Fisheries Education and Training Agency (FETA)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
76.	Gemmological Survey of Tanzania (GST)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
77.	Government Chemist Laboratory Authority	Unqualified	Compliant	Compliant	Unqualified	Unqualified
78.	Livestock Training Agency (LITA)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
79.	National College of Tourism (NCT)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
80.	National Food Reserve Agency (NFRA)	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
81.	Occupational Safety and Health Agency (OSHA)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
82.	Registration Insolvency Trusts Agency (RITA)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
83.	Rural Water Supply and Sanitation Agency (RUWASA)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
84.	Taasisi Ya Sanaa na Utamaduni Bagamoyo (TASUBA)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
85.	Tanzania Government Flight Agency	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
86.	Tanzania Airports Authority	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
87.	Tanzania Building Agency	Unqualified	Compliant	Compliant	Unqualified	Unqualified
88.	Tanzania Forest Service Agency (TFSA)	Unqualified with an emphasis of matter	Compliant	Compliant with exception	Unqualified	Unqualified
89.	Tanzania Institute of Accountancy (TIA)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
90.	Tanzania Meteorological Authority	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
91.	Tanzania Public service College	Unqualified	Compliant	Compliant	Unqualified	Unqualified
92.	Tanzania Veterinary Laboratory Agency (TVLA)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
93.	Tanzania National Roads Agency (TANROADS)	Unqualified with an emphasis of matter	Compliant with exception	Compliant with exception	Unqualified	Unqualified
94.	Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA)	Adverse	Compliant with exception	Compliant	Unqualified	Unqualified
95.	Water Institute	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
96.	Weights and Measures Agency (WMA)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
97.	Aids Trust Fund	Unqualified	Compliant	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
98.	Irrigation Development Fund (IDF)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
99.	Ministry of Water -National Water Fund	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
100.	Advances Fund (AF)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
101.	Agricultural Inputs Trust Fund (AGITF)	Unqualified with an emphasis of matter	Compliant with exception	Compliant	Unqualified	Unqualified
102.	Youth Development Fund	Unqualified with an emphasis of matter	Compliant	Compliant	Unqualified	Unqualified
103.	Empowering Mining Development Fund (EMDF)	Unqualified with an emphasis of matter	Compliant	Compliant	Unqualified	Unqualified
104.	Inspection and Supervision of Cooperative Fund (ISCF)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
105.	Livestock Development Fund (LDF)	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
106.	National Disaster Management Fund	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
107.	National Fund for Antiquities (NFA)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
108.	National Water Fund (NWF)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
109.	Plant Breeders Right Development Fund	Unqualified	Compliant	Compliant	Unqualified	Unqualified
110.	Roads Fund Board	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
111.	Ministry Works - Roads Fund Account	Unqualified	Compliant	Compliant	Unqualified	Unqualified
112.	Tanzania Forest Fund	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
113.	Tanzania Wildlife Protection Fund (TWPF)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
114.	Women Development Fund (WDF)	Unqualified with an emphasis of matter	Compliant	Compliant	Unqualified	Unqualified
115.	Tanzanian Embassy in Windhoek, Namibia	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
116.	Tanzanian Embassy in Addis Ababa, Ethiopia	Unqualified	Compliant	Compliant	Unqualified	Unqualified
117.	High Commission of Tanzania - Abuja, Nigeria	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
118.	High Commission of Tanzania - Harare, Zimbabwe	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
119.	High Commission of Tanzania - Kuala Lumpur, Malaysia	Unqualified	Compliant	Compliant	Unqualified	Unqualified
120.	High Commission of Tanzania - London	Unqualified	Compliant	Compliant	Unqualified	Unqualified
121.	High Commission of Tanzania - Lusaka, Zambia	Unqualified	Compliant	Compliant	Unqualified	Unqualified
122.	High Commission of Tanzania - New Delhi, India	Unqualified	Compliant	Compliant	Unqualified	Unqualified
123.	High Commission of Tanzania - Ottawa, Canada	Unqualified	Compliant	Compliant	Unqualified	Unqualified

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124.	Embassy and Permanent Mission of the United Republic of Tanzania in Vienna	Unqualified	Compliant	Compliant	Unqualified	Unqualified
125.	Permanent Mission to the UN - Geneva	Unqualified	Compliant	Compliant	Unqualified	Unqualified
126.	Permanent Mission to the UN- New York	Unqualified	Compliant	Compliant	Unqualified	Unqualified
127.	Tanzania Embassy in Havana - Cuba	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
128.	Tanzania Embassy in Seoul - Korea	Unqualified	Compliant	Compliant	Unqualified	Unqualified
129.	Tanzania Embassy in The Hague	Unqualified	Compliant	Compliant	Unqualified	Unqualified
130.	Tanzanian Embassy in Abu Dhabi, United Arab Emirates	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
131.	Tanzanian Embassy in Algiers, Algeria	Unqualified	Compliant	Compliant	Unqualified	Unqualified
132.	Tanzanian Embassy in Ankara, Turkey	Unqualified	Compliant	Compliant	Unqualified	Unqualified
133.	Tanzanian Embassy in Beijing, China	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
134.	Tanzanian Embassy in Berlin, Germany	Unqualified	Compliant	Compliant	Unqualified	Unqualified
135.	Tanzanian Embassy in Brasilia, Brazil	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
136.	Tanzanian Embassy in Brussels, Belgium	Unqualified	Compliant	Compliant	Unqualified	Unqualified
137.	Tanzanian Embassy in Bujumbura, Burundi	Unqualified	Compliant	Compliant	Unqualified	Unqualified
138.	Tanzanian Embassy in Cairo, Egypt	Unqualified	Compliant	Compliant	Unqualified	Unqualified

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139.	Tanzanian Embassy in Doha	Unqualified	Compliant	Compliant	Unqualified	Unqualified
140.	Tanzanian Embassy in Kampala, Uganda	Unqualified	Compliant	Compliant	Unqualified	Unqualified
141.	Tanzanian Embassy in Jakarta, Indonesia	Unqualified	Compliant	Compliant	Unqualified	Unqualified
142.	Tanzanian Embassy in Kinshasa, Democratic Republic of Congo	Unqualified	Compliant	Compliant	Unqualified	Unqualified
143.	Tanzanian Embassy in Kuwait	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
144.	Tanzanian Embassy in Lilongwe, Malawi	Unqualified	Compliant	Compliant	Unqualified	Unqualified
145.	Tanzanian Embassy in Maputo, Mozambique	Unqualified	Compliant	Compliant	Unqualified	Unqualified
146.	Tanzanian Embassy in Moroni, Comoro	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
147.	Tanzanian Embassy in Moscow, Russia	Unqualified	Compliant	Compliant	Unqualified	Unqualified
148.	Tanzanian Embassy in Muscat, Oman	Unqualified	Compliant	Compliant	Unqualified	Unqualified
149.	Tanzanian Embassy in Nairobi, Kenya	Unqualified	Compliant	Compliant	Unqualified	Unqualified
150.	Tanzanian Embassy in Paris, France	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
151.	Tanzanian Embassy in Pretoria, South Africa	Unqualified	Compliant	Compliant	Unqualified	Unqualified
152.	Tanzanian Embassy in Riyadh, Saudi Arabia	Unqualified	Compliant	Compliant	Unqualified	Unqualified
153.	Tanzanian Embassy in Rome, Italy	Unqualified	Compliant	Compliant	Unqualified	Unqualified

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154.	Tanzanian Embassy in Stockholm, Sweden	Unqualified	Compliant	Compliant	Unqualified	Unqualified
155.	Tanzanian Embassy in Tel Aviv Israel	Unqualified	Compliant	Compliant	Not Audited	Not Audited
156.	Tanzanian Embassy in Tokyo, Japan	Unqualified	Compliant	Compliant	Unqualified	Unqualified
157.	Tanzanian Embassy in Washington, DC, United States	Unqualified	Compliant	Compliant	Unqualified	Unqualified
158.	Tanzanian High Commission in Kigali, Rwanda	Unqualified	Compliant	Compliant	Unqualified	Unqualified
159.	Chama Cha Ukombozi wa Umma (CHAUMMA)	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
160.	Democratic Party (DP)	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
161.	African Democratic Alliance (ADA-TADEA)	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
162.	Alliance For African Farmers Party (AAFP)	Unqualified	Not Applicable	Not Applicable	Unqualified	Disclaimer
163.	Alliance for Democratic Change (ADC)	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
164.	Chama cha Sauti ya Umma (SAU)	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
165.	Demokrasia Makini (DM)	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
166.	National Reconstruction Alliance (NRA)	Qualified	Not Applicable	Not Applicable	Adverse	Adverse
167.	Tanzania Labour Party (TLP)	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
168.	Union for Multi-Party Democracy (UMD)	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
169.	United Peoples' Democratic Party (UPDP)	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified

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170.	Chama Cha Kijamii (CCK)	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
171.	Civic United Front (CUF)	Qualified	Not Applicable	Not Applicable	Unqualified	Qualified
172.	National League for Democracy (NLD)	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
173.	United Democratic Party (UDP)	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
174.	ACT - WAZALENDO	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
175.	Chama cha Mapinduzi (CCM)	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
176.	National Convention for Construction and Reform (NCCR - MAGEUZI),	Unqualified	Not Applicable	Not Applicable	Unqualified	Unqualified
177.	Morogoro Regional Referral Hospital	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
178.	Chato Zonal Referral Hospital	Unqualified with other matter paragraph	Compliant with exception	Compliant	Unqualified	Unqualified
179.	Mtwara Zonal Referral Hospital	Unqualified	Compliant	Compliant	Unqualified	Unqualified
180.	Shinyanga Regional Referral Hospital	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
181.	Sumbawanga Regional Referral Hospital	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
182.	Temeke Regional Referral Hospital	Unqualified	Compliant	Compliant	Unqualified	Unqualified
183.	Amana Regional Referral Hospital	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
184.	Benjamin Mkapa Hospital	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified

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185.	Tanga Regional Referral Hospital	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
186.	Bukoba Regional Referral Hospital	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
187.	Dodoma Regional Referral Hospital	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
188.	Geita Regional Referral Hospital	Unqualified with other matter paragraph	Compliant with exception	Compliant	Unqualified	Unqualified
189.	Iringa Regional Referral Hospital	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
190.	Katavi Regional Referral Hospital	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
191.	Kibong'oto Infectious Disease Hospital	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
192.	Ligula Regional Referral Hospital	Unqualified	Compliant	Compliant	Unqualified	Unqualified
193.	Manyara Regional Referral Hospital	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
194.	Maweni Regional Referral Hospital	Unqualified	Compliant	Compliant	Unqualified	Unqualified
195.	Mawenzi Regional Referral Hospital	Unqualified	Compliant	Compliant	Unqualified	Unqualified
196.	Mbeya Regional Referral Hospital	Unqualified	Compliant	Compliant	Unqualified	Unqualified
197.	Mbeya Zonal Referral Hospital	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
198.	Mirembe National Mental Health Hospital	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
199.	Mount Meru Regional Referral Hospital	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified

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200.	Musoma Regional Referral Hospital	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
201.	Mwananyamala Regional Referral Hospital	Unqualified	Compliant	Compliant	Unqualified	Unqualified
202.	Njombe Regional Referral Hospital	Unqualified	Compliant	Compliant	Unqualified	Unqualified
203.	Sekou Toure Regional Referral Hospital	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
204.	Simiyu Regional Referral Hospital	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
205.	Singida Regional Referral Hospital	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
206.	Sokoine Regional Referral Hospital	Unqualified	Compliant	Compliant	Unqualified	Unqualified
207.	Songea Regional Referral Hospital	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
208.	Songwe Regional Referral Hospital	Unqualified	Compliant	Compliant	Unqualified	Unqualified
209.	Tabora Regional Referral Hospital	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
210.	Tumbi Regional Referral Hospital	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
211.	Valuers Registration Board	Unqualified	Compliant	Compliant	Unqualified	Unqualified
212.	SUMAJKT Bottling Company Limited	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
213.	SUMAJKT Garment Company Limited	Unqualified	Compliant	Compliant	Unqualified	Unqualified
214.	SUMA JKT Electric Company Limited	Unqualified	Compliant	Compliant	Unqualified	Unqualified

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215.	SUMAJKT Catering Company Limited	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
216.	SUMAJKT Auction Mart Company Limited	Unqualified	Compliant	Compliant	Unqualified	Unqualified
217.	SUMAJKT Chang'ombe Furniture Company limited	Unqualified	Compliant	Compliant	Unqualified	Unqualified
218.	SUMAJKT Cleaning and Fumigation Company limited	Unqualified	Compliant	Compliant	Unqualified	Unqualified
219.	SUMAJKT Port Services Company Limited	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
220.	SUMAJKT Consultancy Service	Unqualified	Compliant	Compliant	Unqualified	Unqualified
221.	Information and Communication Technologies Commission	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
222.	Bunda WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
223.	Ifakara WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
224.	Igunga WSSA	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
225.	Mpwapwa WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
226.	Ruangwa WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
227.	Sengerema WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
228.	Tunduma WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
229.	Tunduru WSSA	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified

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230.	Biharamulo Water Supply and Sanitation Authority	Unqualified with other matter paragraph	Compliant with exception	Compliant	Unqualified	Unqualified
231.	Busega WSSA	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
232.	Chato WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
233.	Chunya WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
234.	Gairo WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
235.	Itumba - Isongole WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
236.	Kasulu WSSA	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
237.	Kibaya WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
238.	Kibondo WSSA	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
239.	Kilindoni WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
240.	Kilwa Masoko WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
241.	Kiomboi WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
242.	Kishapu WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
243.	Kondoa WSSA	Qualified	Compliant with exception	Compliant	Unqualified	Unqualified
244.	Liwale WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
245.	Loliondo WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
246.	Ludewa WSSA	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified

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247.	Lushoto WSSA	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
248.	Maganzo WSSA	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
249.	Mahege CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
250.	Makete WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
251.	Manyoni-Itigi WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
252.	Mbinga WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
253.	Mbulu Town WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
254.	Mugango/Kiabakari WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
255.	Mwanhuzi WSSA	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
256.	Namanyere WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
257.	Rombo WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
258.	Rujewa WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
259.	Songe-Kilindi WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
260.	Turiani WSSA	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
261.	Ushiroombo WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
262.	Utete WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
263.	Vwawa Mlowo WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
264.	Mining Commission (MC)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
265.	Ministry of Energy Production Sharing Agreement (MEM-PSA)	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
266.	Nelson Mandela African Institution of Science and Technology (NM-AIST)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
267.	Tanzania Livestock Research Institute (TALIRI)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
268.	Tanzania National Coordination Mechanism	Unqualified with an emphasis of matter	Compliant	Compliant	Unqualified	Unqualified
269.	National Road Safety Council	Unqualified	Compliant	Compliant	Unqualified	Unqualified
270.	Tobacco Research Institute of Tanzania (TORITA)	Unqualified with an emphasis of matter	Compliant with exception	Compliant	Unqualified	Unqualified
271.	Trademark Africa	Unqualified	Compliant	Compliant	Unqualified	Unqualified
272.	Town Planners Registration Board	Unqualified	Compliant	Compliant	Unqualified	Unqualified
273.	Veterinary Council of Tanzania (VCT)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
274.	Environmental Health Practitioners Council	Unqualified	Compliant	Compliant	Unqualified	Unqualified
275.	Health Laboratory Practitioners Council	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
276.	Medical Council of Tanganyika	Unqualified	Compliant	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
277.	Medical Radiology and Imaging Practitioners Council	Unqualified	Compliant	Compliant	Unqualified	Unqualified
278.	Optometry Council	Unqualified	Compliant	Compliant	Unqualified	Unqualified
279.	Pharmacy Council	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
280.	Private Health Laboratory Board	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
281.	Private Hospital Advisory Board	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
282.	Tanzania Nursing and Midwifery Council	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
283.	Traditional And Alternative Health Practitioners Council	Unqualified	Compliant	Compliant	Unqualified	Unqualified
284.	TRA - Expenditure	Unqualified	Compliant	Compliant	Unqualified	Unqualified
285.	TRA - Revenue	Unqualified	Compliant	Compliant	Unqualified	Unqualified
286.	Bee Keeping Institute - Tabora (BTI)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
287.	Forest Industries Training Institute (FITI)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
288.	Forestry Training Institute (FTI)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
289.	Jitegemee JKT Secondary School	Unqualified	Compliant	Compliant	Unqualified	Unqualified
290.	Kawawa JKT Secondary School	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
291.	Law School of Tanzania	Unqualified	Compliant	Compliant	Unqualified	Unqualified
292.	Pasiansi Wildlife Training Institute (PWTI)	Unqualified	Compliant	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
293.	Prisons Corporation Sole	Unqualified with other matter paragraph	Compliant	Compliant with exception	Unqualified	Unqualified
294.	SUMAJKT Guard Company Limited	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
295.	SUMAJKT Agricultural and Industrial segments	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
296.	SUMAJKT Headquarter	Unqualified	Compliant	Compliant	Unqualified	Unqualified
297.	Tanzania Agricultural Research Institute (TARI)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
298.	Tanzania Automotive Technology Centre (TATC)	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
299.	SUMAJKT Construction Company Limited	Unqualified	Compliant	Compliant	Unqualified	Unqualified
300.	Tanzania Film Board (TFB)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
301.	Tanzania Gemmological Centre (TGC)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
302.	Tanzania Official Seed Certification Institute (TOSCI)	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
303.	Ardhi Institute Morogoro	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
304.	Ardhi Institute Tabora	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
305.	Community Based Conservation Training Centre (CBCTC)	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
306.	Consolidated Financial Statements of National Service Corporation Sole (SUMAJKT)	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
307.	Deep Sea Fishing Authority	Unqualified	Compliant	Compliant	Unqualified	Unqualified
308.	Institute of African Leadership for Sustainable Development (UONGOZI)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
309.	Institute of Judicial Administration Lushoto - IJA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
310.	Rural Energy Agency (REA)	Unqualified with an emphasis of matter	Compliant with exception	Compliant	Unqualified	Unqualified
311.	Tanzania Wildlife Management Authority (TAWA)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
312.	Burunge Wildlife Management Area	Unqualified	Compliant	Compliant	Unqualified	Unqualified
313.	Enduimet Wildlife Management Area	Unqualified	Compliant	Compliant	Unqualified	Unqualified
314.	Makame Wildlife Management Area	Unqualified	Compliant	Compliant	Unqualified	Unqualified
315.	Internal Drainage Basin Water Board	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
316.	Lake Nyasa Basin Water Board	Unqualified	Compliant	Compliant	Unqualified	Unqualified
317.	Lake Rukwa Basin Water Board	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
318.	Lake Tanganyika Basin Water Board	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
319.	Lake Victoria Basin Water Board	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
320.	Pangani Basin Water Board	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
321.	Rufiji Basin Water Board	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
322.	Ruvuma and Southern Coast Basin Water Board	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
323.	Wami Ruvu Basin Water Board	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
324.	Mafinga WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
325.	Makonde Plateau WSSA	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
326.	Maswa WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
327.	Wanging'ombe Water Supply and Sanitation Authority	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
328.	National Identification Authority (NIDA)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
329.	Office of Foreign Affairs and East African Cooperation Zanzibar	Unqualified	Compliant	Compliant	Unqualified	Unqualified
330.	Tanzania Police Force Rewards and Fine Fund	Unqualified	Compliant	Compliant	Unqualified	Unqualified
331.	Tanzania Police Force Corporation Sole	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
332.	Tengeru Institute of Community Development (TICD)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
333.	The African Peer Review Mechanism (APRM).	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
334.	Mzinga Holding Company Ltd	Unqualified	Compliant	Compliant	Unqualified	Unqualified
335.	Mzinga Corporation	Unqualified	Compliant	Compliant	Unqualified	Unqualified
336.	SUMAJKT Agri Machinery Project	Unqualified	Compliant	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
337.	Makuyuni CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
338.	Mvumi Mission CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
339.	Lwamgasa CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
340.	Kalengakapyo CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
341.	Muongano-Mpanda CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
342.	Mkongoro II CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
343.	Losaakia CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
344.	Sinaki CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
345.	Nkaiti CBWSO	Unqualified with an emphasis of matter	Compliant	Compliant	Unqualified	Unqualified
346.	Kokwe CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
347.	Igwijima CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
348.	Fulwe-Morogoro CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
349.	Msangamkuu CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
350.	Nyamwaki CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
351.	Laela CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
352.	Mkilima CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
353.	Mahembe CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
354.	Mkombozi CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
355.	Igamba CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
356.	Mkwamwa-Mkwajuni WSSA	Unqualified	Compliant	Compliant	Unqualified	Unqualified
357.	Ibologero CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
358.	Kibo/Kibuma CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
359.	Chanta CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
360.	Imuka CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
361.	NCT Utalii and Ukairimu Company Limited	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
362.	Nkimwankoi CBWSO	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
363.	Pasiansi Wildlife Security Company LTD	Unqualified	Compliant with exception	Compliant	Unqualified	Did not Exist
364.	Personal Data Protection Commission (PDPC)	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
365.	Randilen Community Wildlife Management Area	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
366.	SHIMA Guard - Corporation Sole	Unqualified with other matter paragraph	Compliant with exception	Compliant	Unqualified	Did not Exist
367.	SUMAJKT Logistics Company Ltd	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
368.	Tanzania Extractive Industries Transparency Initiative (TEIT-GoT)	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Did not Exist
369.	Tanzania Police Force Medical Unit	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
370.	Tax Revenue Appeal Board (TRAB)	Unqualified	Compliant	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
371.	Tax Revenue Appeal Tribunal (TRAT)	Unqualified	Compliant	Compliant	Unqualified	Unqualified
372.	Tax Ombudsman Service Tanzania (TOST)	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
373.	INKACHIKA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
374.	MMCHITI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
375.	KISEMANACHI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
376.	MKWEMUO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
377.	LYAMUNGO UMBWE - CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
378.	UROKI BOMANG'OMBE - CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
379.	KIRUA KAHE GRAVITY - CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Did not Exist
380.	KIRUA KAHE PUMPING - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
381.	UCHIRA - CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Did not Exist
382.	LAWATE - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
383.	MAGADINI - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Did not Exist
384.	KIBARA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
385.	MWIBAGI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
386.	BULISUMAKWI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
387.	SUKUCHIWASA - CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Did not Exist

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
388.	KYABARAKIKO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
389.	GRUMET - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
390.	NYAMONGO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
391.	SIRARI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
392.	MANG'ULA - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
393.	DUTUMI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
394.	KITOWASA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
395.	NGERENGERE - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
396.	MLALI - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
397.	LUPIRO - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
398.	WANGOGO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
399.	KIU - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
400.	MMASI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
401.	NDUI/NYAKI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
402.	IBBUMI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
403.	MPAKATO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
404.	NGUDU - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
405.	BACHINDU - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
406.	RUNANGU - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
407.	NACHIMANA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
408.	KACHEKIRU - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
409.	KEMONDO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
410.	MUUNGANO-KARAGWE - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
411.	MUNKWEKA - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
412.	BUKIBU - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Did not Exist
413.	KASHARUNGA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
414.	NYINENSHAMBA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
415.	MURUGO-NGARA - CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
416.	BENGUKA - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
417.	GIDUI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
418.	KALEMELA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
419.	BADUGU - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
420.	LAGANGABILILI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
421.	LUGURU - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
422.	ISULILO-ILAMATA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
423.	KISESA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
424.	MWANDOYA - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
425.	AMANI WEST - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
426.	HALE - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
427.	MLIPANGO - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
428.	CHOMA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
429.	IGOGO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
430.	IGURUBI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
431.	NANGA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
432.	ZIBA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
433.	CHAMILAGA - CBWSO	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Did not Exist
434.	ILASA - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Did not Exist
435.	KAMAWINU - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
436.	KINAMWAKA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
437.	MWAI SAKA - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
438.	UBUKI - CBWSO	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
439.	UMWAI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
440.	MUKAKA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
441.	ILAFASHA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
442.	ILAKOZE - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
443.	MULO KOZI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
444.	KIDAHWE - MATENDO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
445.	KASIKATA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
446.	UBUKAKA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
447.	NGHAHELEZI-NGHANJE - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
448.	CHISICHILI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
449.	HOMBOLO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
450.	Ntomoko - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
451.	MAKIRU - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
452.	ENDABAYENG - CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Unqualified
453.	ENABOOISHU - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
454.	MDALAHABA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
455.	MULDA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
456.	HAYDOM - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
457.	NYULENGO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
458.	Hayma - CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Did not Exist
459.	KIAMBWSO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
460.	NAMRUBWSO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
461.	MBAMBABAY - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
462.	PENGU - CBWSO	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
463.	MSHIKAMANO - CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Did not Exist
464.	JIKWAMUE - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
465.	MATONYA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
466.	MPAPWAA - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Did not Exist
467.	MTINKO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
468.	RIFTVALLEY - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
469.	UYANJO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
470.	MDAMATU - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
471.	GWATA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
472.	JIBONDO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
473.	MAKIP - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
474.	IGAJO - CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Did not Exist
475.	MALISENI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
476.	MISWASO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
477.	MWAMASHIMBA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
478.	FEUWASA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
479.	MAMBAWASA - CBWSO	Disclaimer	Compliant	Compliant	Unqualified	Did not Exist
480.	SHIWASA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
481.	BUSISI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
482.	MUUNGANO-SENGEREMA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
483.	BUKINDO-KAGUNGULI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
484.	CHIMIZWALO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
485.	KIRANDO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
486.	MWIKA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
487.	MUZE GROUP - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
488.	KIMASAKINA - CBWSO	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
489.	KIWANGO - CBWSO	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Did not Exist
490.	MAKILENGA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
491.	MBUGA NYEKUNDU - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
492.	OLMULO - CBWSO	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Unqualified
493.	Uyovu CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
494.	RUNZEWE-MASHARIKI - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Did not Exist
495.	MUGANZA BWONGERA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
496.	NKOME - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
497.	NYAKAGWE - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
498.	Imalabupina - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
499.	Lulembela CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
500.	JWPP CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
501.	LUGAWASO - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
502.	MATAMBA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
503.	NULIYAI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
504.	IMALINYI KIDUGULA - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
505.	BULYANHULU - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
506.	ILOGI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
507.	NGAYA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
508.	MWANYA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
509.	NYABUKI - CBWSO	Unqualified	Compliant	Compliant with exception	Unqualified	Did not Exist
510.	BUKA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
511.	BUNNEMA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
512.	MWABULYA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
513.	SOLWA - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
514.	SONGAMBELE-SHINYANGA - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
515.	MWAMASA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
516.	IZAZI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
517.	Migoli CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
518.	KIDABAGA - CBWSO	Unqualified	Compliant with exception	Compliant	Unqualified	Unqualified
519.	KILUMSA - CBWSO	Qualified	Compliant	Compliant	Unqualified	Unqualified
520.	AMSHA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Did not Exist
521.	MAKONGOROSI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
522.	NGAMANGA - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
523.	SIMIKE/ILUKI - CBWSO	Unqualified	Compliant	Compliant	Unqualified	Unqualified
524.	PUBLIC PRIVATE PARTNERSHIP CENTRE (PPPC)	Unqualified	Compliant	Compliant	Did not exist	Did not Exist

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
525.	PUBLIC PRIVATE PARTNERSHIP CENTRE FUND (PPPC- FUND)	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
526.	Buyagu CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
527.	Chakasu CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
528.	Chikombe CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
529.	Chiuwe CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
530.	Ikina CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
531.	Imwanya CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
532.	Irugwa CBWSO	Unqualified	Compliant with exception	Compliant with exception	Did not exist	Did not Exist
533.	Isenhuwasa CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
534.	Kabiji CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
535.	Katunguru CBWSO	Unqualified	Compliant with exception	Compliant	Did not exist	Did not Exist
536.	Kazilankanda CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
537.	Kikayi CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
538.	KIKWA CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
539.	Kimu CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
540.	Lulindi CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
541.	Makonde CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
542.	Mingumbi-Miteja CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
543.	MMWASO CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
544.	Muriti-Ihebo CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
545.	Mwabungu CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist

No.	Name of the Entity/Report	Financial Audit Opinion 2024/25	Conclusion on Procurement 2024/25	Conclusion on Budget 2024/25	Financial Audit Opinion 2023/24	Financial Audit Opinion 2022/23
546.	Mwamama CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
547.	Nandagala CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
548.	Ndanda CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
549.	Ndovu CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
550.	Nyakasungwa CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
551.	Ruhunyaki CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
552.	Somaki CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
553.	UBARUKU CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
554.	National Fund for Persons with Disabilities	Unqualified	Compliant	compliant	Did not exist	Did not Exist
555.	Agriculture Development Fund (ADF)	Unqualified	Compliant	Compliant with exception	Did not exist	Did not Exist
556.	Cereal and Other Produce Regulatory Authority (COPRA)	Unqualified	Compliant	Compliant with exception	Did not exist	Did not Exist
557.	Fire and Rescue Force Welfare Fund	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
558.	Ikona Wildlife Management Area	Unqualified	Compliant with exception	Compliant with exception	Unqualified	Did not Exist
559.	Tourism Development Levy (TDL)	Unqualified	Compliant with exception	Compliant	Did not exist	Did not Exist
560.	Presidential Food and Agriculture Delivery Council (PFADC)	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
561.	Mugunzu CBWSO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist
562.	Kisuma CbwsO	Unqualified	Compliant	Compliant	Did not exist	Did not Exist

Appendix II: Entities with Uncollected Non-Tax Revenue

No.	Name of the Entity	Details	Amount	
			TZS	USD
1.	Tanzania Airport Authority (TAA)	Unrecovered debtors, uncollected revenue from rent and concessions, and penalties	68,738,801,783	1,242,938.00
2.	Tanzania National Roads Agency (TANROADS)	Uncollected Road Reserve Usage Fees & Overload Charges	60,193,568,111	23,114,245.33
3.	Police Force Department - (Vote 28)	Outstanding Receivables	15,631,960,000	-
4.	Tanzania Buildings Agency (TBA)	Amount receivable from the sale of houses to Retired Public Servants	1,011,580,463	-
5.	Tanzania Official Seed Certification Institute (TOSCI)	Long Outstanding Receivables	717,256,486	-
6.	Mining Commission	Uncollected mineral rent from Expired licenses	514,703,488	-
7.	Weights and Measures Agency [WMA]	Outstanding Debtors	290,350,778	-
8.	Tanzania Police Force Reward and Fines Fund	Uncollected Revenue from Expired Security Service Contracts	195,840,480	-
9.	Ministry Of Community Development, Gender, Women and Special Groups (MoCDGWSPs) - (Vote 53)	Uncollected Revenue from subscription fees of NGO's	167,719,200	-
10.	Forest Industries Training Institute (FITI)	Unpaid tuition fees and revenue from furniture	140,221,250	-
11.	National College of Tourism (NCT)	Non-Collection of Students' Tuition Fees	140,077,961	-
12.	Benjamini Mkapa Hospital	Staff Residential Maintenance Fees	102,820,000	-
13.	SUMAJKT Agri-Machinery Project	Under-invoicing for Repair and Maintenance services and spare parts sales to the 5000 houses project in Msomela Tanga	68,000,000	-
14.	Prime Minister's Office-Labour Youth Employment and Disability - (Vote 65)	Revenue Not Collected due to the absence of a Tenant agreement	27,000,000	-
15.	Pharmacy Council	Non-Renewal of Pharmacists' Practising Licenses	20,460,000	-
16.	Kibongoto Infectious Disease Hospital	Rent income from Helios Towers Tanzania for the Telecommunications Tower erected in the Hospital area.	19,735,438	-

No.	Name of the Entity	Details	Amount	
			TZS	USD
17.	SUMAJKT Guard Company Limited	Failure to meet contractual obligation on provision of Drone Services for Eight Months - TANESCO Contract	16,000,000	
	Total		147,996,095,438	24,357,183.33

Appendix III: Entities with Procurements Conducted Without Using the NeST

No.	Name of the Entity	Amount (TZS)
1.	Ministry of Information Communication and Information Technology - (Vote 68)	782,685,228
2.	Ruvuma and Southern Coast Basin Water Board	675,358,624
3.	Water Institute	534,187,587
4.	Bukoba Regional Referral Hospital	503,764,177
5.	Tunduru WSSA	470,300,569
6.	Ministry of Education, Science and Technology - (Vote 46)	454,683,984
7.	Dodoma General Referral Hospital	451,840,701
8.	Ministry of Foreign Affairs and East African Cooperation - (Vote 34)	431,962,097
9.	SHIMA Guard - Corporation Sole	403,458,514
10.	Tax Ombudsman Service Tanzania (TOST)	143,019,104
11.	National Disaster Management Fund (NDMF)	142,597,179
12.	Tanzania Wildlife Protection Funds - TWPF	135,360,000
13.	Tumbi Regional Referral Hospital	104,967,540
14.	Ministry of Lands, Housing And Human Settlements Development - (Vote 48)	103,063,361
15.	Tanzania Commission for Aids - TACAIDS - (Vote 92)	74,434,803
16.	Private Health Laboratories Board-PHLB	64,389,494
17.	Ruangwa WSSA	56,337,585
18.	Konooa WSSA	47,714,491
19.	Inspection and Supervision of Cooperative Fund [ISCF]	44,245,000
20.	Lake Tanganyika Basin Water Board	43,904,826
21.	Geita Regional Referral Hospital	39,480,258
22.	Chato Zonal Referral Hospital	33,338,100
23.	Vwawa Mlowo WSSA	31,202,024
24.	Tanzania Culture and Arts Trust Fund	30,756,700
25.	Rombo WSSA	26,880,002
26.	Namanyere WSSA	26,555,000
27.	Kilwa Masoko WSSA	24,709,600
28.	Nyamwaki CBWSO	23,025,946
29.	Tanzania Fisheries Corporation (TAFICO)	22,807,000
30.	Biharamulo WSSA	12,340,000
31.	Deep Sea Fishing Authority (DSFA)	8,572,000
	Total	5,947,941,494

Appendix IV: Entities with Contracts not Vetted

No.	Name of the Entity	No. of Contracts	Amount (TZS)	Contract Vetting Authority
1.	Tanzania Fisheries Corporation (TAFICO)	1	1,235,279,611	Attorney General
2.	Biharamulo WSSA	1	1,143,819,747	
	Sub Total	2	2,379,099,358	
1.	Tanzania Veterinary Laboratory Agency (TVLA)	9	1,720,028,084	Legal Officer

No.	Name of the Entity	No. of Contracts	Amount (TZS)	Contract Vetting Authority
2.	Taasisi ya Sanaa na Utamaduni Bagamoyo (TASUBA)	11	1,284,247,464	
3.	Ministry of Natural Resources and Tourism - (Vote 69)	11	1,007,796,686	
4.	Busega WSSA	3	942,016,531	
5.	Shinyanga Regional Referral Hospital	10	854,129,823	
6.	Bukoba Regional Referral Hospital	4	318,032,095	
7.	Forest Training Institute (FTI)	4	183,838,166	
8.	Tanzania Airport Authority	44	159,735,147	
9.	Ministry Of Community Development, Gender, Women and Special Groups - (Vote 53)	7	111,713,823	
	Sub Total	103	6,581,537,819	
	Grand Total	105	8,960,637,177	

Appendix V: Entities with Deficiencies in the Management of Advance Payments

No.	Name of the Entity	No. of Contracts	Contracts Value (TZS)	Advance Payment Amount (TZS)	Days Delayed
Delay in paying advance payments					
1.	Tanzania Airport Authority (TAA)	4	206,411,266,266	30,961,689,940	150 to 480
2.	Ministry of Livestock and Fisheries (Livestock Sector) - (Vote 99)	9	53,333,949,646	9,799,796,522	80 to 180
3.	Mbinga WSSA	5	4,736,274,017	1,256,433,276	3 to 533
4.	Tanzania Fisheries Corporation (TAFICO)	1	1,235,279,611	185,291,942	134
	Sub - Total	19	265,716,769,540	42,203,211,681	
Unsettled advance payments					
1.	Tanzania National Roads Agency (TANROADS)	12	18,832,910,980	2,445,950,545	
2.	Tanzania Airport Authority (TAA)	1	29,320,221,747	742,145,127	
3.	Itumba, Isongole WSSA	1	1,435,148,952	182,434,189	
	Sub - Total	14	49,588,281,679	3,370,529,862	
Unsecured Advance Payments					

No.	Name of the Entity	No. of Contracts	Contracts Value (TZS)	Advance Payment Amount (TZS)	Days Delayed
1.	Rural Water Supply and Sanitation Agency (RUWASA)	17	84,607,955,374	12,191,636,694	
2.	Benjamini Mkapa Hospital	1	28,973,202,898	2,607,588,261	
3.	Tanzania National Roads Agency (TANROADS)	29	27,002,987,000	2,297,243,757	
4.	Ministry of Water - (Vote 49)	1	35,472,451,839	976,378,500	
5.	Agriculture Input Trust Fund (AGITF)	1	6,247,029,026	402,191,187	
6.	President's Office Ethics Secretariat - (Vote 33)	1	2,840,525,583	379,103,552	
7.	Lake Victoria Basin Water Board	1	1,630,589,490	244,588,424	
8.	Handeni Main Trunk WSSA	1	934,367,442	140,155,116	
	Sub - Total	85	152,236,656,813	19,238,885,491	
Unrecovered Advances					
1	Rural Water Supply and Sanitation Agency (RUWASA)	1	884,690,368	132,703,555	
	Subtotal		884,690,368	132,703,555	
	Grand Total		468,426,398,400	64,945,330,589	

Appendix VI: Entities with Unimplemented Procurements

No.	Name of the Entity	Amount (TZS)
1.	Tanzania National Roads Agency (TANROADS)	2,923,458,600,000
2.	Ministry of Health (Vote 52)	419,741,678,900
3.	Ministry of Water - (Vote 49)	117,660,323,180
4.	Rural Water Supply and Sanitation Agency (RUWASA)	111,780,377,928
5.	Tanzania Meteorological Agency (TMA)	15,003,406,406
6.	Njombe Regional Referral Hospital	9,358,602,897
7.	Internal Drainage Basin Water Board	8,315,512,427
8.	Judiciary of Tanzania - (Vote 40)	8,304,469,520
9.	Treasury (Vote 21)	5,221,971,761
10.	Tanzania Police Force Corporation Sole	5,038,527,500
11.	Maswa WSSA	4,212,584,624
12.	Tabora Regional Referral Hospital	3,852,214,950
13.	Maweni Regional Referral Hospital	3,710,393,322
14.	Songwe Regional Referral Hospital	3,575,720,316
15.	Singida Regional Referral Hospital	3,310,527,974

No.	Name of the Entity	Amount (TZS)
16.	Tanzania Buildings Agency (TBA)	3,297,610,621
17.	Dodoma Region Referral Hospital	3,267,989,224
18.	Kondoa WSSA	2,339,765,784
19.	National Land Use Planning Commission - (Vote 3)	1,985,493,920
20.	Sumbawanga Regional Referral Hospital	1,800,159,019
21.	Drugs Control and Enforcement Authority - (Vote 91)	1,722,129,722
22.	Bukoba Regional Referral Hospital	1,522,506,800
23.	ICT Commission - Dar Es Salaam	1,510,727,603
24.	Ministry of Transport - (Vote 62)	1,484,270,342
25.	Ministry of Investment, Industry & Trade - (Vote 44)	1,372,673,700
26.	Manyara Regional Referral Hospital	1,349,588,498
27.	Ardhi Institute Tabora	1,078,000,000
28.	Judicial Service Commission - (Vote 12)	926,405,533
29.	Tengeru Institute of Community Development	669,512,820
30.	Mwanhuzi WSSA	662,539,221
31.	Kibaya WSSA	547,657,900
32.	Kasulu WSSA	507,198,105
33.	Makete WSSA	502,681,900
34.	Wanging'ombe WSSA	462,736,678
35.	Katavi Regional Referral Hospital	448,340,000
36.	Sengerema WSSA	344,496,633
37.	Weights and Measures Agency [WMA]	306,404,459
38.	Tobacco Research Institute of Tanzania (TORITA)	262,636,647
39.	Songea Regional Referral Hospital	244,000,000
	Total	3,671,160,436,834

Appendix VII: Entities with Identified Idle and Underutilised Assets

No.	Name of the Entity	Type of Assets	Asset idle period.	Cost (TZS)	Reasons for being idle/Underutilised function
medical equipment					
1.	Katavi Regional Referral Hospital	Medical Equipment	2022	1,143,737,418	The absence of buildings
2.	Sokoine Regional Referral Hospital	Oxygen Plan	2023	445,032,000	Partial Supply of the oxygen plant without the Oxygen booster and filling station, together with their related accessories
3.	Sekoutoure Regional Referral Hospital	Orthopantomography (OPG) digital X-ray machine	2024	276,920,000	Inadequate facility planning before equipment procurement
4.	Temeke Regional Referral Hospital	a Dental Machine (Orthopantomography - OPG)	2024	276,920,000	Inadequate facility planning before equipment procurement
5.	Sekoutoure Regional Referral Hospital	Mobile Digital X-ray	2022	228,548,000	Inadequate facility planning before equipment procurement
6.	Tabora Referral Hospital	Medical Equipment	2025	128,303,913	Absence of buildings
7.	Sokoine Regional Referral Hospital	Medical Equipment		16,044,440	Lack of spare parts
Sub Total				2,515,505,771	
Buildings					
1.	Ministry of Community Development, Gender, Women and Special Groups (Vote 53)	Buildings	31/03/2025	900,000,000	Lack of furniture and fixtures required for the utilisation
2.	Beekeeping Training Institute	Workshop for hive production	2022	145,383,250	Unavailability of funds for electrical installation and the procurement of new machines
3.	Tobacco Research Institute of Tanzania(TORITA)	Curing barns	2021	49,724,531	The curing barn technology is outdated.
4.	Livestock Training Agency (LITA)	Borehole	2024	25,230,760	Mpwapwa Campus has not yet been connected to the water users or beneficiaries
5.	Enduimet Wildlife Management Area	Abandoned Jambo Kili Project	2019	The project value was not reported as it is financed by the African Wildlife Foundation (AWF)	Lack of sufficient funds to continue construction.

No.	Name of the Entity	Type of Assets	Asset idle period.	Cost (TZS)	Reasons for being idle/Underutilised function
				under a USD 450,000 agreement, with the donor making direct payments pending handover of the completed project.	
Sub Total				1,120,338,541	
Machinery and other Equipment					
1.	Tanzania Government Flight Agency (TGFA)	Aircraft Spare Parts	2024	2,684,647,902	<p>The spare parts became obsolete due to the exchange of the Gulfstream G550 for the Gulfstream G700, as the retained parts are incompatible with the current aircraft fleet.</p> <p>Additionally, the agreement with Gulfstream Corporation did not include provisions for the return, buyback, or treatment of spare parts associated with the former aircraft, resulting in the Agency retaining unusable inventory.</p>
2.	SumaJKT Headquarter	Batching Plant and Roofing Machine Plant	Between the 2021/22 and 2022/23	2,436,351,000	<p>The Batching Plant was installed in a location (Dodoma) that lacked the customer base to support it</p> <p>The Roofing Machine Plant was procured without securing the necessary funds or infrastructure for installation</p>
3.	Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA)	Machinery, equipment and motor vehicles, trucks	2024	519,351,715	Our asset verification visit in Mafia Island-Kilindoni on 17 August 2025 found that TEMESA had allocated heavy machinery, including graders, tipper trucks, an excavator, a soil compactor, and a bitumen sprayer. At the time of the audit, two were in good condition, three required maintenance, and one was unserviceable.

No.	Name of the Entity	Type of Assets	Asset idle period.	Cost (TZS)	Reasons for being idle/Underutilised function
					Despite two assets being in good condition and three being in serviceable condition, they have remained unused for over one year, parked at the Ministry of Works warehouse.
Sub Total				5,640,350,617	
Plots					
1.	Water Institute	Plot-Singida	2024	132,053,515	Absence of a clear development plan for the acquisition of land.
2.	Weights and Measures Agency (WMA)	Plot-Geita	2023	34,000,000	The delay is due to the wait for budget allocation from WMA Headquarters
Sub Total				166,053,515	
Grand Total				9,442,248,444	

Appendix VIII: Entities with Identified Grounded and Unserviceable Assets without Maintenance or Disposal

No.	Name of the Entity	Type of Asset	Number of Assets	Period Grounded
1.	Sengerema WSSA	Water Meters	384	5 years
2.	Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA)	Scrapped spare parts, machine and Furniture	309	1 to 4 years
3.	Tanga Regional Referral Hospital	Medical equipment, machines, furniture and fittings	177	3 years
4.	Accountant General's Division (Vote 23)	Furniture and Fixtures, Computer and Laptops, and Office Equipment	174	1 year
5.	Taasisi ya Sanaa na Utamaduni Bagamoyo (TASUBA)	Machines and Equipment	143	1 year
6.	Tanzania Forest Service - TFS	Machines, equipment, motor vehicles and motorcycles	117	1 to 2 years
7.	Ministry of Transport (Vote 62)	Furniture and office equipment	116	1 year
8.	Weights and Measures Agency [WMA]	Computers, machines, motor vehicles and furniture	57	2 years
9.	President's Office Ethics Secretariat - (Vote 33)	Computers, office furniture and Motor vehicles	43	2 years
10.	Rural Water Supply and Sanitation Agency (RUWASA)	Motor vehicles	17	1 to 8 years
11.	Iringa Regional Referral Hospital	Medical Equipment	16	1 year
12.	Prime Minister's Office-Labour Youth Employment and Disability - (Vote 65)	Motor vehicles	14	1 to 15 years
13.	Ministry of Culture and Sports - (Vote 96)	Motor vehicles	10	1 year

No.	Name of the Entity	Type of Asset	Number of Assets	Period Grounded
14.	Office of Solicitor General - (Vote 19)	Motor vehicles and Motorcycles	8	1 to 3 years
15.	Tanzania Commission for Aids - TACAIDS - (Vote 92)	Motor Vehicles	7	3 years
16.	Makuyuni CBWSO	Fixtures	7	4 years
17.	Ministry of Constitutional and Legal Affairs - (Vote 41)	Motor Vehicles	7	1 to 2 years
18.	Tanzania Airport Authority (TAA)	Security Equipment	6	2 to 5 years
19.	Sokoine Regional Referral Hospital	Motor vehicles	5	4 to 8 years
20.	National College of Tourism (NCT)	Motor vehicles	4	1 to 4 years
21.	Livestock Training Agency (LITA)	Motor vehicles	4	1 year
22.	Forest Training Institute (FTI)	Motor vehicles	4	1 to 9 years
23.	Commission For Mediation and Arbitration - (Vote 15)	Motor vehicles	2	4 to 10 years
24.	Ligula Regional Referral Hospital	Motor vehicles	2	3 to 5 years
25.	Mirembe National Mental Health Hospital	Motor Vehicles	2	3 years
26.	Amana Regional Referral Hospital	Motor Vehicles	2	1 to 2 years
27.	Tumbi Regional Referral Hospital	Motor Vehicles	2	1 to 2 years
28.	Manyara Regional Referral Hospital	Motor vehicle	1	5 years
29.	Manyoni WSSA	Motor Vehicle	1	2 years
30.	Kishapu WSSA	Motorcycle	1	1 year
31.	Irrigation Development Fund (IDF)	GPS Tracking Machine	1	1 year
32.	Drugs Control and Enforcement Authority - (Vote 91)	Motor vehicles, Motorcycles, computer hardware, machinery and equipment	Various Assets	4 to 10 years
33.	Tanzania Revenue Authority (TRA)	Inventory items	Various Items	2 years
Sub-Total			1643	
FOREIGN MISSIONS				
	Tanzanian Embassy in Brasilia	Assets and motor vehicle	114	7 years
1.	Tanzanian Embassy in Tel Aviv Israel	Printers	6	7 years
2.	High Commission of Tanzania - New Delhi	Motor Vehicles	2	1year
3.	Tanzanian Embassy in Paris, France	Motor Vehicles	1	3 Years
4.	Tanzanian Embassy in Lilongwe, Malawi	Various Assets	Various Assets	3 years
Sub-Total			123	
Grand Total			1766	

Appendix IX: Entities without an Assets Maintenance Plan

No.	Name of the Entity	Original Cost(TZS)	Net Book Value (TZS)	Maintenance Cost Incurred in FY 2024/25 (TZS)
1.	Ministry of Livestock and Fisheries (Livestock Sector) - (Vote 99)	280,190,689,143	261,919,791,593	2,748,642,166
2.	Prisons Service Department - (Vote 29)	76,416,829,012	57,433,133,189	2,533,268,224
3.	Sumbawanga Regional Referral Hospital	12,049,417,542	7,180,057,842	2,250,445,724
4.	Tanzania Livestock Research Institute (TALIRI)	15,518,434,962	10,873,674,212	1,805,224,083
5.	Ministry of Natural Resources and Tourism - (Vote 69)	31,784,473,755	26,039,428,844	1,447,934,697
6.	National Food Reserve Agency (NFRA)	161,709,816,465	132,731,452,267	1,075,720,402
7.	Drugs Control and Enforcement Authority - (Vote 91)	14,101,216,551	9,248,718,062	637,184,960
8.	Immigration Services Department - (Vote 93)	17,196,814,360	6,746,956,370	276,388,783
9.	Livestock Training Agency (LITA)	136,133,591,443	125,477,431,148	267,126,994
10.	Forest Training Institute (FTI)	4,805,193,849	3,542,747,428	225,533,355
11.	Turiani WSSA	2,109,899,592	1,747,017,314.38	210,390,674
12.	ENDUIMET Wildlife Management Area	815,639,933	762,437,561.39	207,759,732
13.	Namanyere WSSA	2,932,575,366	2,250,445,724	186,417,614
14.	Tengeru Institute of Community Development	16,622,476,586	14,251,125,191	185,304,352
15.	Public Service Recruitment Secretariat (PSRS) - (Vote 67)	4,017,399,030	2,875,424,488	179,427,897
16.	Tanzania Wildlife Management Authority - TAWA	49,920,659,494	14,470,197,920	142,984,589
17.	Fisheries Education and Training Agency (FETA)	23,969,315,275	19,543,223,947	94,197,605
18.	Mbinga WSSA	4,292,131,675.00	3,462,046,223	54,845,512
19.	Community-Based Conservation Centre - Likuyu Sekamaganga	2,307,527,783	2,123,765,660	49,834,229
20.	Randilen Community Wildlife Management Area	419,763,100	388,900,741	43,712,674
21.	Tanzania Extractive Industries Transparency Initiative (TEIT)	220,270,493	82,504,191	31,143,326
22.	African Peer Review Mechanism	45,971,000	30,043,789	11,643,996
23.	Manyoni WSSA	3,513,946,869	3,121,424,650	6,973,000
Total		861,094,053,278	706,301,948,355	14,672,104,589

Appendix X: Foreign Missions without an Assets Maintenance Plan

No.	Name of the Entity	Cost(TZS)	Net Book Value(TZS)	Maintenance Cost Incurred in FY 2024/25 (TZS)
1.	Tanzanian Embassy in Berlin, Germany	8,473,965,203	6,744,331,788	79,176,090
2.	High Commission of Tanzania - Harare	1,863,221,787	933,276,413	39,352,398
3.	High Commission of Tanzania - Kuala Lumpur	987,217,624	310,619,192	27,773,077
4.	Tanzanian Embassy in Algiers	756,638,403	199,848,552	17,955,173
Total		12,081,043,017	8,188,075,945	164,256,738

Appendix XI: Entities with unpaid staff claims

No.	Name of the Entity	Staff claims for less than 12 months (TZS)	Staff claims for more than 12 months (TZS)	Total claims (TZS)
1.	Police Force Department - (Vote 28)	19,950,290,155	84,310,346,300	104,260,636,455
2.	Prisons Service Department - (Vote 29)	16,577,686,516	79,527,531,470	96,105,217,986
3.	Tanzania National Roads Agency (TANROADS)	9,793,963,000	3,054,723,000	12,848,686,000
4.	Immigration Services Department - (Vote 93)	2,354,219,322	7,031,585,787	9,385,805,109
5.	Fire & Rescue Force - (Vote 14)	1,549,380,078	4,094,757,143	5,644,137,221
6.	Ministry of Health - (Vote 52)	1,497,391,760	3,912,104,417	5,409,496,177
7.	Ministry of Livestock and Fisheries (Livestock Sector) - (Vote 99)	414,083,149	3,491,648,138	3,905,731,287
8.	Nelson Mandela-African Institution of Science and Technology	239,513,019	3,254,973,381	3,494,486,400
9.	Songea Regional Referral Hospital	2,649,245,268	37,024,300	2,686,269,568
10.	Ministry of Foreign Affairs and East African Cooperation - (Vote 34)	1,455,888,121	1,163,964,386	2,619,852,507
11.	Ministry of Education, Science and Technology - (Vote 46)	-	1,725,083,639	1,725,083,639
12.	Dodoma General Referral Hospital	486,134,808	699,559,845	1,185,694,653
13.	Ministry of Investment, Industry & Trade - (Vote 44)	211,795,098	929,187,302	1,140,982,400
14.	Ministry of Lands, Housing And Human Settlements Development	1,066,717,594	-	1,066,717,594
15.	Handeni Main Trunk WSSA	132,687,604	918,472,632	1,051,160,236
16.	Sokoine Regional Referral Hospital	241,639,845	713,208,685	954,848,530
17.	Mbeya Regional Referral Hospital	914,274,722	-	914,274,722
18.	Mawenzi Regional Referral Hospital	-	893,491,375	893,491,375
19.	Mining Commission	359,170,507	519,460,094	878,630,601

No.	Name of the Entity	Staff claims for less than 12 months (TZS)	Staff claims for more than 12 months (TZS)	Total claims (TZS)
20.	Temeke Regional Referral Hospital	753,939,823	109,025,897	862,965,720
21.	Tanzania Meteorological Agency (TMA)	-	836,228,216	836,228,216
22.	Manyara Regional Referral Hospital	580,882,000	148,490,000	729,372,000
23.	Jitegemee JKT Secondary School	54,720,000	628,741,000	683,461,000
24.	Singida Regional Referral Hospital	232,402,000	424,299,800	656,701,800
25.	Tanzania Livestock Research Institute (TALIRI)	-	635,558,866	635,558,866
26.	National Food Reserve Agency (NFRA)	576,144,320	-	576,144,320
27.	Ministry of Water - (Vote 49)	-	572,301,655	572,301,655
28.	Registrar of Political Parties - (Vote 27)	-	530,721,500	530,721,500
29.	Ministry of Culture and Sports - (Vote 96)	503,986,234	-	503,986,234
30.	Bunda WSSA	136,483,009	351,242,151	487,725,160
31.	Mbeya Zonal Referral Hospital	474,500,000	-	474,500,000
32.	Musoma Regional Referral Hospital	-	470,884,054	470,884,054
33.	Wanging'ombe WSSA	453,331,255	-	453,331,255
34.	Sub Vote 2015: Tanzanian Embassy in Rome, Italy	-	445,061,254	445,061,254
35.	Kondoa WSSA	139,649,875	304,822,522	444,472,397
36.	Rombo WSSA	421,993,048	-	421,993,048
37.	Sekoutoure Regional Referral Hospital	105,571,000	313,331,820	418,902,820
38.	Tanzania Police Force Reward and Fines Fund	339,940,000	56,320,000	396,260,000
39.	Judiciary of Tanzania(Vote 40)	91,822,110	287,101,226	378,923,336
40.	Office of Attorney General - (Vote 16)	377,432,823	-	377,432,823
41.	Mwananyamala Regional Referral Hospital	6,708,294	369,436,379	376,144,673
42.	Sub Vote 2006: High Commission of Tanzania - London	370,307,377	-	370,307,377
43.	Rural Water Supply and Sanitation Agency (RUWASA)	-	334,697,726	334,697,726
44.	Prime Minister Office-Labour Youth Employment and Disability - (Vote 65)	6,356,926	327,999,456	334,356,382
45.	Makonde Plateau WSSA	79,487,593	238,102,861	317,590,454
46.	Tengeru Institute of Community Development	271,422,666	43,432,912	314,855,578
47.	Tabora Regional Referral Hospital	34,253,806	278,509,052	312,762,858
48.	Ministry of Energy - (Vote 58)	307,192,321	-	307,192,321

No.	Name of the Entity	Staff claims for less than 12 months (TZS)	Staff claims for more than 12 months (TZS)	Total claims (TZS)
49.	National Identification Authority (NIDA)	9,825,000	290,636,496	300,461,496
50.	Sub Vote 2004: Tanzanian Embassy in Kinshasa, Congo-Democratic Republic	-	275,531,701	275,531,701
51.	Water Institute	226,644,397	41,957,355	268,601,752
52.	Commission for Human Rights and Good Governance - (Vote 55)	24,231,000	218,472,105	242,703,105
53.	Bukoba Regional Referral Hospital	233,131,017	8,473,408	241,604,425
54.	Mount Meru Regional Referral Hospital	234,762,000	-	234,762,000
55.	Taasisi ya Sanaa na Utamaduni Bagamoyo (TASUBA)	232,719,942	-	232,719,942
56.	Ministry of Home Affairs - (Vote 51)	191,289,472	25,393,461	216,682,933
57.	Igunga WSSA	211,621,725	-	211,621,725
58.	Njombe Regional Referral Hospital	207,680,000	-	207,680,000
59.	Tanzania Public Service College (TPSC)	200,375,570	-	200,375,570
60.	Lake Victoria Basin Water Board	-	197,200,000	197,200,000
61.	Sub Vote 2010: High Commission of Tanzania - New Delhi	44,797,060	150,164,672	194,961,732
62.	Pasiansi Institute of Wildlife Management	186,500,000	-	186,500,000
63.	Government Chemist Laboratory Authority	184,030,000	-	184,030,000
64.	Ministry Of Community Development, Gender, Women and Special Groups (MoCDGWSPs) - (Vote 53)	144,623,713	35,094,784	179,718,497
65.	Amana Regional Referral Hospital	69,607,293	106,989,800	176,597,093
66.	Tanzania Official Seed Certification Institute (TOSCI)	173,098,500	-	173,098,500
67.	Tanzania Fisheries Corporation (TAFICO)	47,940,000	121,390,300	169,330,300
68.	Lake Rukwa Basin Water Board	67,084,824	88,803,655	155,888,479
69.	Livestock Training Agency (LITA)	-	153,558,298	153,558,298
70.	Tanzania Commission for Aids - TACAIDS - (Vote 92)	60,041,954	85,162,710	145,204,664
71.	Sub Vote 2041: Tanzanian Embassy In Doha	-	143,824,372	143,824,372
72.	Tanzania Airport Authority (TAA)	-	134,130,640	134,130,640
73.	Sengerema WSSA	74,336,008	57,979,200	132,315,208
74.	Chato WSSA	77,468,993	53,043,790	130,512,783
75.	Mafinga WSSA	129,905,243	-	129,905,243
76.	SUMAJKT Guard Company Limited	127,549,000	-	127,549,000

No.	Name of the Entity	Staff claims for less than 12 months (TZS)	Staff claims for more than 12 months (TZS)	Total claims (TZS)
77.	Mirembe National Mental Health Hospital	-	124,272,895	124,272,895
78.	Rufiji Basin Water Board	-	119,746,836	119,746,836
79.	National Irrigation Commission (NIRC) - (Vote 5)	-	115,180,142	115,180,142
80.	Kasulu WSSA	112,826,991	-	112,826,991
81.	Songwe Regional Referral Hospital	111,141,323	-	111,141,323
82.	Fisheries Education and Training Agency (FETA)	104,932,158	1,460,000	106,392,158
83.	Turiani WSSA	49,302,298	56,954,698	106,256,996
84.	Pasiansi Wildlife Security Company LTD	105,966,900	-	105,966,900
85.	Ligula Regional Referral Hospital	-	101,272,598	101,272,598
86.	Tunduru WSSA	48,539,504	49,400,316	97,939,820
87.	Medical Council of Tanganyika-MCT	26,613,000	66,108,883	92,721,883
88.	Tanga Regional Referral Hospital	90,797,500	-	90,797,500
89.	Sub Vote 2044: Embassy of Jakarta Indonesia	-	85,788,538	85,788,538
90.	Tanzania Buildings Agency (TBA)	59,543,040	19,002,679	78,545,719
91.	Kibondo WSSA	50,752,996	27,610,494	78,363,490
92.	Commission For Mediation And Arbitration - (Vote 15)	28,718,593	42,444,496	71,163,089
93.	Tanzania Government Flight Agency (TGFA)	17,304,734	53,100,000	70,404,734
94.	Maswa WSSA	-	69,702,094	69,702,094
95.	Busega WSSA	-	69,373,500	69,373,500
96.	Sub Vote 2002: Tanzanian Embassy in Berlin, Germany	68,064,416	-	68,064,416
97.	President's Office Ethics Secretariat - (Vote 33)	-	65,736,390	65,736,390
98.	Ministry of Information Communication and Information Technology - (Vote 68)	51,856,900	8,894,088	60,750,988
99.	Geological Survey of Tanzania (GST)	17,600,000	42,581,740	60,181,740
100.	Ministry of Works - (Vote 98)	-	60,120,882	60,120,882
101.	Ministry of Natural Resources and Tourism - (Vote 69)	59,923,545	-	59,923,545
102.	Itumba, Isongole WSSA	23,454,800	35,828,993	59,283,793
103.	Mwanhuzi WSSA	-	54,997,770	54,997,770
104.	Tanzania Wildlife Management Authority - TAWA	2,475,000	48,974,486	51,449,486
105.	Tanzania Agricultural Research Institute (TARI)	49,942,145	-	49,942,145

No.	Name of the Entity	Staff claims for less than 12 months (TZS)	Staff claims for more than 12 months (TZS)	Total claims (TZS)
106.	Eastern Africa Statistical Training Centre (EASTC)	48,786,150	-	48,786,150
107.	SUMAJKT Cleaning and Fumigation Company Limited	44,948,000	-	44,948,000
108.	Simiyu Regional Referral Hospital	15,752,500	28,310,500	44,063,000
109.	Kibaya Urban Water Supply And Sanitation Authority	9,456,000	33,565,600	43,021,600
110.	Cereal and Other Produce Regulatory Authority (COPRA)	40,527,000	-	40,527,000
111.	Vwawa Mlowo WSSA	6,978,568	32,543,250	39,521,818
112.	Shinyanga Regional Referral Hospital	-	38,870,800	38,870,800
113.	Sub Vote 2029: Tanzanian Embassy in Muscat	2,243,901	35,070,365	37,314,266
114.	Manyoni Urban Water Supply And Sanitation Authority(Manyoni WSSA)	33,453,336	-	33,453,336
115.	Ministry of Transport - (Vote 62)	-	33,150,000	33,150,000
116.	Agency for Development of Educational Management (ADEM)	30,835,760	-	30,835,760
117.	Lushoto WSSA	30,830,000	-	30,830,000
118.	Kilwa Masoko WSSA	16,076,250	13,308,160	29,384,410
119.	Tunduma WSSA	28,890,000	-	28,890,000
120.	Sub Vote 2013: Tanzanian Embassy in Paris, France	-	28,523,484	28,523,484
121.	Utete WSSA	28,163,750	-	28,163,750
122.	Gairo WSSA	26,901,642	1,056,516	27,958,158
123.	Ifakara WSSA	13,455,422	14,172,598	27,628,020
124.	Ministry of Energy Production Sharing Agreement (MEM PSA)	27,570,000	-	27,570,000
125.	Losaakia CBWSO	27,001,689	-	27,001,689
126.	Chunya WSSA	5,787,623	19,943,484	25,731,107
127.	Roads Fund Board	-	25,409,997	25,409,997
128.	Mbulu Urban Water Supply And Sanitation Authority	23,961,212	-	23,961,212
129.	UNESCO National Commission - (Vote 18)	-	23,306,814	23,306,814
130.	Lake Nyasa Basin Water Board	-	19,643,204	19,643,204
131.	PO-Records and Archives Management (RAMD) - (Vote 04)	-	17,979,676	17,979,676
132.	Ruangwa WSSA	592,000	17,187,720	17,779,720
133.	Katavi Regional Referral Hospital	718,777	15,943,500	16,662,277
134.	Tanzania Film Board	15,986,663	-	15,986,663

No.	Name of the Entity	Staff claims for less than 12 months (TZS)	Staff claims for more than 12 months (TZS)	Total claims (TZS)
135.	Liwale WSSA	1,342,650	13,792,268	15,134,918
136.	Tanzania Nursing and Midwifery Council (TNMC)	15,000,000	-	15,000,000
137.	PO-Public Service Commission (PSC) - (Vote 94)	13,626,800	-	13,626,800
138.	Kiomboi Urban Water Supply and Sanitation Authority(KIUWSSA)	1,035,000	11,880,000	12,915,000
139.	PO-Public Service Management and Good Governance (PSM) - (Vote 32)	-	12,675,095	12,675,095
140.	Law School of Tanzania (LST)	12,269,700	-	12,269,700
141.	Loliondo WSSA	12,131,196	-	12,131,196
142.	Sub Vote 2008: Tanzanian Embassy in Maputo, Mozambique	11,368,253	-	11,368,253
143.	National Land Use Planning Commission - (Vote 3)	3,000,000	8,333,000	11,333,000
144.	Sub Vote 2025: Tanzanian Embassy in Pretoria, South Africa	10,421,188	-	10,421,188
145.	Kilindoni WSSA	-	9,837,920	9,837,920
146.	Sub Vote 2028: Tanzanian Embassy in Bujumbura	9,487,154	-	9,487,154
147.	MAKAME Wildlife Management Area	9,384,091	-	9,384,091
148.	Sumbawanga Regional Referral Hospital	8,971,600	-	8,971,600
149.	Mkongoro II CBWSO	-	8,261,000	8,261,000
150.	Benjamini Mkapa Hospital	7,216,000	-	7,216,000
151.	Agriculture Input Trust Fund [AGITF]	6,902,650	-	6,902,650
152.	Kawawa JKT Secondary School	6,851,000	-	6,851,000
153.	Lake Tanganyika Basin Water Board	6,790,000	-	6,790,000
154.	ICT Commission - Dar Es Salaam	6,416,200	-	6,416,200
155.	Ludewa WSSA	6,105,000	-	6,105,000
156.	Songe-Kilindi WSSA	5,343,800	-	5,343,800
157.	Biharamulo WSSA	5,036,000	-	5,036,000
158.	Geita Regional Referral Hospital	3,800,000	-	3,800,000
159.	SUMAJKT Garments Company Limited	-	3,526,000	3,526,000
160.	Nikimwankoi CBWSO	-	3,201,250	3,201,250
161.	Laela CBWSO	2,730,000	-	2,730,000
162.	Lwamgasa Community-Based Water Supply Organisation(Lwamgasa CBWSO)	2,680,600	-	2,680,600

No.	Name of the Entity	Staff claims for less than 12 months (TZS)	Staff claims for more than 12 months (TZS)	Total claims (TZS)
163.	Mahege CBWSO	1,925,376	571,617	2,496,993
164.	Weights and Measures Agency	1,086,000	1,086,000	2,172,000
165.	Nyamwaki CBWSO	2,119,350	-	2,119,350
166.	e-Government Authority (e-GA)	2,008,762	-	2,008,762
167.	Ushirombo WSSA	-	2,002,980	2,002,980
168.	Fulwe CBWSO	1,910,000	-	1,910,000
169.	Randilen Community Wildlife Management Area	1,896,126	-	1,896,126
170.	Pangani Basin Water Board	1,874,000	-	1,874,000
171.	Msanga Mkuu CBWSO	1,690,000	-	1,690,000
172.	Imuka Kashozi Community-Based Water Supply Organisation	1,624,000	-	1,624,000
173.	Muongano CBWSO	400,000	830,000	1,230,000
174.	Southern Zone Referral Hospital	-	1,190,000	1,190,000
175.	National Water Fund (NWF)	-	942,000	942,000
176.	Ruvuma and Southern Coast Basin Water Board	-	500,000	500,000
177.	Chanta CBWSO	-	465,000	465,000
178.	Makuyuni CBWSO	-	300,000	300,000
179.	Kishapu WSSA	-	217,400	217,400
180.	AIDS Trust Fund (ATF)	-	113,600	113,600
181.	Judicial Service Commission (Vote 12)	-	108,593	108,593
182.	Internal Drainage Basin Water Board	28,372	-	28,372
	Total	71,115,012,709	207,967,608,898	279,082,621,607

Appendix XII: Entities with Insufficient water supply

No.	Name of the Entity	Annual Demand (m3/year)	Annual production (m3/year)	Shortage (m3/year)
Water Supply and Sanitation Authority				
1.	Handeni Main Trunk	13,478,055	2,522,191	10,955,864
2.	Tunduma	7,944,840	174,611	7,770,229
3.	Makonde Plateau	8,443,910	2,080,500	6,363,410
4.	Vwawa Mlowo	4,798,290	480,784	4,317,506
5.	Ifakara	3,823,353	665,000	3,158,353
6.	Mafinga	3,140,649	857,892	2,282,757
7.	Rujewa	2,881,675	744,965	2,136,710
8.	Manyoni	2,438,018	760,986	1,677,032
9.	Chunya	1,825,000	203,670	1,621,330
10.	Kibondo	2,658,660	1,171,650	1,487,010
11.	Biharamulo	1,839,600	546,040	1,293,560
12.	Mwanhuzi	1,408,608	333,975	1,074,633
13.	Mbulu Town	1,715,568	861,003	854,565
14.	Kiomboi	917,355	148,154	769,201
15.	Lushoto	1,111,790	466,023	645,767
16.	Songe-Kilindi	720,054	101,676	618,378
17.	Mpwapwa	1,376,780	918,705	458,075
18.	Loliondo	501,017	147,976	353,041
19.	Kilindoni	494,480	150,380	344,100
20.	Kishapu	509,467	246,193	263,275
21.	Utete	427,990	174,065	253,925
22.	Maganzo	253,602	114,975	138,627
	Sub Total	62,708,761	13,871,414	48,837,348
Community-Based Water Supply Organisation				
1.	Muongano-Sengerema	1,511,508	304,775	1,206,733
2.	Uroki Bomang'ombe	3,498,764	2,500,964	997,800
3.	Kirua Kahe Gravity	1,997,692	1,053,551	944,141
4.	Imuka	1,071,698	202,575	869,123
5.	Munkweka	889,505	120,450	769,055
6.	Magadini	1,788,920	1,052,332	736,588
7.	Feuwasa	731,840	81,020	650,820
8.	Imwanya	683,385	107,083	576,302
9.	Nyinenshamba	525,052	990	524,062
10.	Mwamama	515,556	35,776	479,780
11.	Miswaso	420,845	39,414	381,431
12.	Kiu	468,266	96,859	371,407
13.	Kirua Kahe Pumping	528,374	186,721	341,653
14.	Losaakia	1,702,944	1,419,776	283,168
15.	Murugo-Ngara	536,550	288,350	248,200
16.	Ibumi	257,325	11,623	245,702
17.	Fulwe	282,875	85,775	197,100
18.	Lwamgasa	295,650	98,550	197,100
19.	Mmasi	232,313	41,166	191,147
20.	Isenhuwasa	220,378	50,741	169,637
21.	Lawate	1,068,444	905,465	162,979
22.	Chanta	301,873	141,985	159,888

No.	Name of the Entity	Annual Demand (m3/year)	Annual production (m3/year)	Shortage (m3/year)
23.	Muungano-Karagwe	191,625	47,906	143,719
24.	Ruhunyaki	250,390	118,414	131,976
25.	Mkombozi	171,255	44,160	127,095
26.	Kasharunga	164,250	38,412	125,838
27.	Igurubi	149,650	27,697	121,953
28.	Ibologero	167,897	54,750	113,147
29.	Mwamashimba	255,500	157,684	97,816
30.	Nkaiti	373,060	278,000	95,060
31.	Igajo	119,641	44,047	75,594
32.	Uchira	482,530	416,261	66,269
33.	Choma	88,695	24,606	64,089
34.	Kemondo	90,000	28,800	61,200
35.	Shiwasia	108,000	61,078	46,922
36.	Maliseni	65,000	25,550	39,450
37.	Katunguru	154,333	116,800	37,533
38.	Nyakasungwa	69,350	45,055	24,295
39.	Lulembela	26,604	4,260	22,344
40.	Mambawasa	82,534	61,150	21,384
41.	Kachekiru	95,000	79,215	15,785
42.	Kikayi	72,700	58,072	14,628
43.	Kazilankanda	21,600	8,160	13,440
44.	Mwabungu	13,836	1668	12,168
45.	Kiwango	10,728	3,240	7,488
46.	Hayma	8112	1932	6180
47.	Bunnema	9,660	4,680	4,980
48.	Kabiji	69,350	65,700	3,650
49.	Mdamatu	5,400	3,000	2,400
50.	Gwata	3,336	1,140	2,196
51.	Makip	3,540	2,304	1,236
52.	Mdalahaba	900	288	612
53.	Enaboishu	900	294	606
54.	Hydom	1,335	886	449
	Sub Total	22,856,468	10,651,150	12,205,318
	Total	85,565,229	24,522,564	61,042,665

Appendix XIII: Entities with Number of Un-installed Water Flow Meters

No.	Region	District	Name of CBWSO	No of Flow Meters
1.	Mbeya	Rungwe	SIMIKE/ILUKI	2,324
2.	Ruvuma	Nyasa	MBAMBABAY	1,540
3.	Arusha	Arumeru	MAKILENGA	934
4.	Njombe	Njombe	LUGAWASO	789
5.	Ruvuma	Mbibga	NAMRUBWSO	378
6.	Manyara	Babati	MAKIRU	7
7.	Katavi	Tanganyika	IBUMI	6
8.	Katavi	Mlele	KIU	5
9.	Katavi	Tanganyika	MPAKATO	5
10.	Arusha	Arumeru	AMSHA	3

No.	Region	District	Name of CBWSO	No of Flow Meters
11.	Manyara	Hanang	ENDABAYENG	3
12.	Iringa	Kilolo	KIDABAGA	2
13.	Manyara	Hanang	MULDA	2
14.	Arusha	Arumeru	KIWANGO	1
15.	Iringa	Iringa	IZAZI	1
	Total			6,000

Appendix XIV: Entities with Unverified Water Meters

No.	Region	District	Name of CBWSO	Number of water meters not verified
1.	Mbeya	Mbarali	Ubaruku	1,934
2.	Kagera	Misenyi	Bukibu	1,217
3.	Geita	Bukombe	Uyovu	1,196
4.	Shinyanga	Shinyanga	Solwa	891
5.	Mwanza	Sengerema	Katunguru	800
6.	Mwanza	Magu	Kikayi	800
7.	Geita	Geita	Nkome	792
8.	Katavi	Tanganyika	Mpakato	768
9.	Manyara	Babati	Makiru	500
10.	Tabora	Igunga	Nanga	482
11.	Tabora	Igunga	Ziba	482
12.	Tabora	Igunga	Choma	463
13.	Ruvuma	Mbinga	Namrubwso	450
14.	Manyara	Hanang	Endabayeng	394
15.	Mwanza	Ukerewe	Kazilankanda	358
16.	Geita	Geita	Nyakagwe	352
17.	Arusha	Arumeru	Olmulo	301
18.	Geita	Geita	Ikina	288
19.	Manyara	Hanang	Mulda	280
20.	Geita	Bukombe	Runzewe-Mashariki	268
21.	Mwanza	Sengerema	Buyagu	234
22.	Mwanza	Kwimba	Mwamashimba	234
23.	Songwe	Momba	Mmchiti	229
24.	Kagera	Muleba	Nyinenshamba	223
25.	Tabora	Igunga	Igurubi	186
26.	Tabora	Igunga	Igogo	184
27.	Mwanza	Kwimba	Imwanya	151
28.	Tabora	Nzega	Kamawinu	144
29.	Arusha	Arumeru	Amsha	139
30.	Mwanza	Kwimba	Ruhunyaki	95
31.	Arusha	Arumeru	Makilenga	89
32.	Tabora	Nzega	Ubuki	60
33.	Mwanza	Magu	Kabiji	21
34.	Ruvuma	Songea	Pengu	21
35.	Tabora	Nzega	Mwaisaka	20
36.	Tabora	Nzega	Ilasa	19
37.	Mwanza	Ukerewe	Irugwa	17
38.	Mwanza	Kwimba	Miswaso	7
Total				15,089

Appendix XV: Entities with Non-Revenue Water Exceeding Regulatory Limit

No.	Region	District	Name of WSSA	Quantity Lost (m ³)	Amount (TZS)
Water Supply and Sanitation Authority					
1.	Mwanza	Sengerema	Sengerema	744,083	1,108,683,670
2.	Geita	Chato	Chato	529,166	742,735,825
3.	Tabora	Igunga	Igunga	385,260	658,409,340
4.	Kigoma	Kasulu	Kasulu	980,027	369,960,245
5.	Tanga	Lushoto	Lushoto	203,785	256,769,100
6.	Dodoma	Kondoa	Kondoa	161,516	242,273,700
7.	Dodoma	Mpwapwa	Mpwapwa	153,878	230,817,000
8.	Songwe	Ileje	Itumba, Isongole	468,632	145,275,796
9.	Manyara	Kiteto	Kibaya	78,855	127,065,059
10.	Ruvuma	Tunduru	Tunduru	84,785	102,129,522
11.	Singida	Manyoni	Manyoni	78,855	99,600,709
12.	Ruvuma	Mbinga	Mbinga	101,506	68,534,937
13.	Kigoma	Kibondo	Kibondo	157,217	67,856,989
14.	Njombe	Wanging'ombe	Wanging'ombe	58,284	64,111,960
15.	Pwani	Rufiji	Utete	48,738	53,840,943
16.	Tanga	Mafia	Kilindoni	24,265	29,215,060
17.	Singida	Iramba	Kiomboi	11,599	12,256,550
18.	Tanga	Kilindi	Songe-Kilindi	42,669	5,391,946
	Sub Total		Sub Total	4,313,120	4,384,928,351
Community-Based Water Supply Organisation					
1.	Geita	Chato	Muganza Bwongera	80,108	120,162,000
2.	Morogoro	Morogoro	Ngerengere	62,679	106,554,300
3.	Arusha	Arumeru	Kiwango	75,612	94,515,000
4.	Mwanza	Kwimba	Mwamashimba	47,443	77,164,500
5.	Mwanza	Sengerema	Busisi	36,153	54,229,500
6.	Mwanza	Kwimba	Ruhunyaki	28,319	42,478,500
7.	Mwanza	Misungwi	Feuwasa	26,943	40,413,900
8.	Morogoro	Morogoro	Duthumi	18,792	28,188,000
9.	Arusha	Karatu	Mbuganyekundu	19,047	26,984,100
10.	Mwanza	Misungwi	Shiwasa	13,283	23,138,986
11.	Coast	Kisarawe	Gwata	9,550	19,000,000
12.	Mwanza	Sengerema	Nyakasungwa	12,174	18,261,000
13.	Coast	Mafia	Jibondo	4,149	8,299,000
	Sub Total			434,252	659,388,786
	Total			4,747,372	5,044,317,137

Appendix XVI: Entities with Uncollected Revenue from Water Charges

No.	Region	District	Community-Based Water Supply Organisation Name	Uncollected amount(TZS)
1.	Arusha	Arumeru	Makilenga	623,224,800
2.	Kilimanjaro	Moshi	Kirua Kahe Gravity	240,811,319
3.	Kilimanjaro	Siha	Magadini	236,511,286
4.	Kilimanjaro	Hai	Uroki Bomang'ombe	215,003,630
5.	Katavi	Mlele	Kiu	164,605,987

No.	Region	District	Community-Based Water Supply Organisation Name	Uncollected amount(TZS)
6.	Kilimanjaro	Hai	Losaakia	159,539,397
7.	Geita	Nyang'hwale	Jwpp	123,193,154
8.	Kilimanjaro	Siha	Lawate	121,302,214
9.	Geita	Bukombe	Uyovu	102,698,091
10.	Kilimanjaro	Hai	Lyamungo Umbwe	102,379,259
11.	Katavi	Mlele	Wangogo	98,001,147
12.	Mwanza	Kwimba	Mwamashimba	95,593,506
13.	Kigoma	Uvinza	Ubukaka	91,672,417
14.	Tanga	Handeni	Mmwaso	91,306,449
15.	Kagera	Ngara	Benguka	90,013,741
16.	Dodoma	Chamwino	Mvumi	85,447,389
17.	Lindi	Lindi	Chiuwe	85,105,983
18.	Ruvuma	Nyasa	Mbambabay	83,652,464
19.	Shinyanga	Shinyanga	Mahembe	73,099,794
20.	Morogoro	Ulanga	Lupiro	71,638,638
21.	Njombe	Wanging'ombe	Imalinyi Kidugula	69,461,919
22.	Kilimanjaro	Moshi	Uchira	69,197,289
23.	Katavi	Mpanda	Mmasi	67,280,550
24.	Shinyanga	Kahama	Nyabuki	62,558,413
25.	Geita	Masasi	Lulindi	62,251,515
26.	Mara	Tarime	Nyamongo	61,001,421
27.	Kilimanjaro	Moshi	Kirua Kahe Pumping	59,459,812
28.	Morogoro	Mvomero	Mlali	58,177,826
29.	Simiyu	Itimila	Luguru	57,412,863
30.	Simiyu	Itimila	Lagangabilili	57,404,908
31.	Kigoma	Kigoma	Mkongoro II	57,293,483
32.	Simiyu	Bariadi	Nkimwankoi	53,852,294
33.	Arusha	Arumeru	Amsha	51,957,999
34.	Geita	Geita	Nkome	51,301,566
35.	Njombe	Makete	Matamba	51,143,090
36.	Morogoro	Kilombero	Mang'ula	49,136,987
37.	Tabora	Nzega	Mwaisaka	48,966,242
38.	Rukwa	Sumbawanga	Laela	48,577,919
39.	Morogoro	Morogoro	Ngerengere	48,142,799
40.	Kagera	Bukoba	Kemondo	47,228,210
41.	Iringa	Iringa	Migoli	45,344,350
42.	Mwanza	Kwimba	Mwamama	41,108,502
43.	Lindi	Lindi	Ndovu	40,512,752
44.	Manyara	Hanag	Endabayeng	40,250,835
45.	Mtwara	Newala	Mkwemuo	39,685,107
46.	Singida	Singida	Mtinko	39,612,850
47.	Shinyanga	Shinyanga	Solwa	38,662,458
48.	Mtwara	Masasi	Ndanda	36,272,743
49.	Mbeya	Chunya	Makongorosi	35,279,301
50.	Tabora	Nzega	Ubuki	34,861,454
51.	Singida	Iramba	Jikwamue	34,820,062
52.	Morogoro	Morogoro	Duthumi	33,303,359
53.	Mwanza	Magu	Nyamwaki	32,932,224

No.	Region	District	Community-Based Water Supply Organisation Name	Uncollected amount(TZS)
54.	Ruvuma	Songea	Pengu	32,777,996
55.	Kagera	Ngara	Murugo-Ngara	29,418,988
56.	Mtwara	Mtwara	Msanga Mkuu	27,995,520
57.	Lindi	Kilwa	Somaki	27,103,424
58.	Lindi	Kilwa	Sinaki	26,959,879
59.	Mwanza	Kwimba	Imwanya	26,201,779
60.	Tabora	Igunga	Ibologero	25,984,661
61.	Katavi	Tanganyika	Mpakato	25,809,322
62.	Arusha	Arumeru	Kimasakina	25,181,922
63.	Kagera	Karagwe	Muongano-Karagwe	25,172,945
64.	Tanga	Pangani	Kibo/Kibuma	25,091,568
65.	Lindi	Lindi	NGUDU	24,830,792
66.	Morogoro	Morogoro	Kitowasa	24,648,454
67.	Mwanza	Kwimba	Maliseni	22,638,684
68.	Tanga	Korogwe	Amani West	22,486,486
69.	Tabora	Nzega	Umwai	21,921,509
70.	Geita	Geita	Nyakagwe	21,684,474
71.	Tabora	Nzega	Kinamwaka	21,454,315
72.	Iringa	Iringa	Kalengakapyo	20,996,379
73.	Manyara	Babati	Nkaiti	20,885,997
74.	Kagera	Kyerwa	Munkweka	20,662,237
75.	Manyara	Mbulu	Hydom	20,161,701
76.	Geita	Mbogwe	Lulembela	19,965,213
77.	Kigoma	Kibondo	Ilakoze	19,481,183
78.	Lindi	Kilwa	Mingumbi-Miteja	18,567,200
79.	Tabora	Nzega	Ilasa	18,385,601
80.	Shinyanga	Shinyanga	Mwabulya	18,265,832
81.	Mwanza	Misungwi	Mambawasa	18,205,965
82.	Singida	Singida	Mpampwaa	18,045,500
83.	Geita	Chato	Muganza Bwongera	18,026,771
84.	Kagera	Misenyi	Bukibu	17,916,254
85.	Mara	Tarime	Sirari	17,854,549
86.	Iringa	Iringa	Izazi	17,510,290
87.	Mara	Musoma	Bulisumwagi	16,858,441
88.	Tabora	Nzega	Kamawinu	16,536,821
89.	Manyara	Hanang	Mulda	16,407,350
90.	Mwanza	Sengerema	Nyakasungwa	16,318,685
91.	Shinyanga	Kishapu	Bunnema	16,282,833
92.	Lindi	Kilwa	Kimu	16,137,272
93.	Arusha	Arumeru	Kiwango	16,068,050
94.	Njombe	Ludewa	Lugawaso	15,898,000
95.	Tabora	Igunga	Igurubi	15,777,170
96.	Simiyu	Bariadi	Gidui	15,749,500
97.	Mwanza	Sengerema	Katunguru	15,527,743
98.	Manyara	Simanjiro	Enaboishu	15,201,250
99.	Tabora	Igunga	Nanga	14,905,517
100.	Arusha	Arumeru	Olmulo	14,794,024
101.	Kagera	Muleba	Kasharunga	14,682,516
102.	Tanga	Muheza	Mlipango	14,613,436

No.	Region	District	Community-Based Water Supply Organisation Name	Uncollected amount(TZS)
103.	Mwanza	Kwimba	Miswaso	14,604,649
104.	Mwanza	Sengerema	Muangano-Sengerema	14,179,320
105.	Iringa	Mufindi	Kilumsa	13,673,189
106.	Kigoma	Kakonko	Mugunzu	13,303,904
107.	Mwanza	Kwimba	Ruhunyaki	13,268,800
108.	Mtwara	Nanyumbu	Kisemanachi	13,084,636
109.	Manyara	Babati	Makiru	13,061,553
110.	Kagera	Biharamulo	Kachekiru	12,850,200
111.	Tanga	Pangani	Kikwa	12,731,780
112.	Rukwa	Nkasi	Chanta	12,631,420
113.	Kigoma	Uvinza	Kasikata	12,247,763
114.	Kagera	Muleba	Nyinenshamba	11,947,280
115.	Mwanza	Sengerema	Chakasu	11,440,739
116.	Mwanza	Misungwi	Isenhuwasa	11,171,349
117.	Singida	Singida	Uyanjo	10,891,200
118.	Mara	Butiama	Mwibagi	10,598,999
119.	Mwanza	Sengerema	Busisi	10,549,158
120.	Mara	Rorya	Kyabarakiko	10,538,500
121.	Mbeya	Kyela	Ngamanga	10,465,195
122.	Katavi	Tanganyika	Ibumi	10,371,230
123.	Mara	Bunda	Kibara Cbws0	9,963,372
124.	Arusha	Karatu	Mbuganyekundu	9,298,410
125.	Simiyu	Meatu	Kisesa	9,037,900
126.	Tabora	Igunga	Choma	9,032,920
127.	Mwanza	Misungwi	Shiwasa	8,655,943
128.	Kigoma	Kibondo	Ilafasha	8,610,481
129.	Katavi	Mpanda	Nduwi/Mnyaki	8,531,800
130.	Geita	Mbogwe	Imalabupina- Nanda	7,617,800
131.	Mwanza	Magu	Kikayi	7,525,303
132.	Tanga	Korogwe	Hale	7,353,049
133.	Tabora	Igunga	Ziba	7,341,100
134.	Simiyu	Busega	Kalemela	6,901,196
135.	Lindi	Ruangwa	Nandagala	6,650,796
136.	Geita	Geita	Ikina	6,531,200
137.	Simiyu	Meatu	Mwandoya	6,333,350
138.	Mbeya	Mbeya	Igwijima	5,947,400
139.	Simiyu	Maswa	Isulilo-Ilamata	5,944,899
140.	Kagera	Karagwe	Imuka	5,766,979
141.	Mwanza	Kwimba	Igajo	5,585,825
142.	Songwe	Mbozi	Igamba Group	5,559,250
143.	Lindi	Liwale	Bachindu	5,209,149
144.	Mwanza	Kwimba	Mwabungu	4,662,450
145.	Lindi	Ruangwa	NACHIMANA	4,589,810
146.	Lindi	Lindi	Chikombe	4,570,650
147.	Mwanza	Ukerewe	Muriti-Ihebo	4,374,299
148.	Mwanza	Ukerewe	Bukindo-Kagunguli	4,337,886
149.	Geita	Bukombe	Runzewe-Mashariki	3,697,676
150.	Geita	Geita	Lwamgasa	3,623,610

No.	Region	District	Community-Based Water Supply Organisation Name	Uncollected amount(TZS)
151.	Mwanza	Ukerewe	Irugwa	3,476,769
152.	Mwanza	Ukerewe	Kazilankanda	3,472,930
153.	Mwanza	Misungwi	Feuwasa	3,463,359
154.	Coast	Bagamoyo	Mdamatu	3,258,750
155.	Mwanza	Magu	Kabiji	2,515,700
156.	Lindi	Lindi	Makonde	2,460,000
157.	Simiyu	Busega	Badugu	509,300
			Sub Total	6,019,327,940
Water Supply and Sanitation Authority				
1.	Mtwara	Masasi	Makonde Plateau	721,009,722
2.	Tabora	Igunga	Igunga	427,938,605
3.	Iringa	Mufindi	Mafinga	212,771,154
4.	Morogoro	Gairo	Gairo	203,225,785
5.	Mara	Bunda	Bunda	189,905,049
6.	Lindi	Kilwa	Kilwa Masoko	161,930,795
7.	Mbeya	Mbarali	Rujewa	160,659,368
8.	Singida	Manyoni	Manyoni	147,285,553
9.	Kigoma	Kasulu	Kasulu	142,964,501
10.	Lindi	Lindi	Ruangwa	116,954,934
11.	Njombe	Wanging'ombe	Wanging'ombe	95,143,406
12.	Manyara	Kiteto	Kibaya	84,181,992
13.	Coast	Kilwa	Utete	79,898,888
14.	Morogoro	Morogoro	Turiani	54,897,818
15.	Rukwa	Nkasi	Namanyere	47,536,378
16.	Tanga	Lushoto	Lushoto	45,407,086
17.	Coast	Mafia	Kilindoni	38,083,664
18.	Singida	Iramba	Kiomboi	36,701,113
19.	Songwe	Ileje	Itumba, Isongole	32,527,877
20.	Kigoma	Kibondo	Kibondo	25,355,506
21.	Tanga	Tanga	Songe-Kilindi	21,959,454
22.			Sub Total	3,046,338,648
23.			Total	9,065,666,588

Appendix XVII: CBWSOs Not Published in the Government Gazette

No.	Region	Number of CBWSO
1.	Dodoma	296
2.	Lindi	227
3.	Njombe	180
4.	Kagera	146
5.	Singida	119
6.	Manyara	111
7.	Mara	106
8.	Ruvuma	98
9.	Kigoma	92
10.	Mbeya	81
11.	Morogoro	71
12.	Mtwara	60

No.	Region	Number of CBWSO
13.	Katavi	57
14.	Tanga	46
15.	Geita	44
16.	Kilimanjaro	31
17.	Songwe	30
18.	Iringa	25
19.	Tabora	20
20.	Simiyu	15
21.	Pwani	14
22.	Rukwa	13
23.	Arusha	12
24.	Shinyanga	8
	Total	1902

Appendix XVIII: Deficiencies Noted in Healthcare Infrastructure and Specialist Services

Hospital	Building shortage/Inadequacy	Equipment/Reagents Shortage	Specialist Shortage (No.)
Bukoba RRH	-	20 Shortage (4 Fixed Instrument Cabinet; 4 Oscillating Machine, 4 WJRE Bender Double End Small & Large, Ultrasound w/echo probe, X-ray, Endoscopy, Operating table, 4 Infant radiant warmer)	-
Katavi RRH	Inadequate bed capacity in the ICU and Wing A buildings (Maximum bed capacity 88, while the available bed 128)	Reagents unavailable for 30 days (Architect CI4100 MTLGNT CRP, Muller Hinton Agar 500GM, Architect CI4100 Creatine Kinase)	6 (1 Ophthalmology, 1 Urology, 1 Orthopaedics, 1 Surgery, 1 Paediatrics, 1 ENT & Ophthalmology)
Kibong'oto Infectious Disease Hospital	OPD lacks a waiting area, has cracks in the walls, and EMD is below standards	-	-
Manyara RRH	Lack of storage, staff room, security, and communication	-	Absence of an EMD specialist
Maweni RRH	-	Reagents unavailable for ~240 days (Venous Blood Collect tubes, Arc Total PSA Reagent, Architect I1000SR Trig Solution)	24 (1 Ophthalmologist, 1 Radiologist, 1 Dermatologist, 1 ENT surgeon, 2 General surgeon, 1 Anaesthesiologist, 6 Obstetric and Gynaecologists, 9 Physicians, 2 Psychiatrists).
Mawenzi RRH	No designated laundry building	-	17 (1 Surgery, 1 Emergency, 2 Anaesthesiology, 1 Radiology, 1 Urology, 1 Pathology, 2 OT Surgeons, 2 Radiologists, 2 Oncologists, 2 Psychiatrists, 2 Internal Medicine).
Mbeya RRH	-	Absence of essential equipment resulted in referral to high level	25 (6 Physicians, 2 Oral health, 4 Orthopaedic Surgery, 1 Anaesthesiology, 1 ENT, 1 Oncology, 1 Haematology, 1 Pathology, 1 Urology, 1 Dental, 6 Anaesthesiologists)
Mirembe National Mental Health Hospital	Deterioration of the mortuary building caused the non-installation of Mortuary Cabinets.	-	110 (11 General Psychiatrist, 1 Forensic, 3 Neuro Child & Adolescent, 3 Addiction, Geriatric, 1 Consultation & Liaison, 1 Community Psychiatrist, 1 Clinical

Hospital	Building shortage/Inadequacy	Equipment/Reagents Shortage	Specialist Shortage (No.)
			Neurologist, 1 Neuropsychologist, 1 Speech & Language Therapist, 36 Mental Health Nurses, 1 Psychiatric Nurse, 46 Assistant Nursing Officer - Mental Health, 4 Neuropsychiatrist)
Musoma RRH	-No building/space for blood transfusion services, -Emergency dept in a small room; Some ICU patients treated in general wards, which are overcrowded beyond capacity -Renovation delayed; contract not commenced	85 shortage (Blood transfusion machine absent, Donor bed mobile, Blood bank refrigerators, Blood pressure machine, ect)	-
Mwananyamala RRH	-	C-ARM, Operating light, MRI, Portable X-ray, Endoscopy unit	13 (1 Surgery, 2 Urology, 1 Ophthalmology, 2 Anaesthesiology, 2 Cardiology, 1 Nephrology, 1 Orthopaedics, 1 Oral health, 2 Otorhinolaryngology)
Shinyanga RRH	-	Centrifuge, Operating table, Mechanical ventilator, Infant incubator, Ultrasound	-
Singida RRH	-Shortage of 5 buildings (Orthopaedic & Paediatric wards, General Surgery Theatre, Biomedical & Mechanical Maintenance Workshop) -Overcrowding: beds exceed capacity	3 shortage (MRI machine, Dialysis machine, Endoscopy unit)	8 (2 Nephrologists, 1 Haematologist, 1 Cardiologist, 1 Neurosurgeon, 2 Oncologists, 1 Gastroenterologist)
Songea RRH	Absence of the Neonatal (NICU) building and equipment	Reagents unavailable ~30 days	3(1 Oncology, 1 Gastroenterology, 1 Neurology)
Tabora RRH	Shortage of ward buildings resulted in overcrowding in the ward, and the absence of gym building resulted in acquired machinery and equipment not put into use	Reagents unavailable ~240 days (Cell dyn ruby reticulocytes, Architect triglyceride)	12 (2 Anaesthesiology, 3 Nephrology, 1 Urology, 1 Radiology, 2 Dental, 1 Dermatology, 1 Haematology, 1 Ophthalmology)

Appendix XIX: Health Facilities with Rejected NHIF Claims

No.	Name of the Hospital	Amount claimed (TZS)	Amount paid (TZS)	Amount rejected (TZS)
1.	Benjamini Mkapa Hospital	22,144,094,521	19,128,273,581	3,015,820,940
2.	Mbeya Zonal Referral Hospital	13,422,833,948	12,209,733,784	1,213,100,164
3.	Dodoma General Referral Hospital	4,088,085,829	3,420,039,512	668,046,317
4.	Chato Zonal Referral Hospital	1,341,377,342	1,041,600,381	299,776,961
5.	Iringa Regional Referral Hospital	3,105,691,802	2,827,319,034	278,372,768
6.	Maweni Regional Referral Hospital	2,271,073,265	1,999,848,681	271,224,584
7.	Sekoutoure Regional Referral Hospital	2,256,955,857	2,063,407,957	193,547,900
8.	Morogoro Regional Referral Hospital	1,828,711,064	1,649,950,864	178,760,200
9.	Njombe Regional Referral Hospital	1,617,202,296	1,439,723,936	177,478,360
10.	Bukoba Regional Referral Hospital	2,734,973,811	2,567,582,018	170,573,605
11.	Katavi Regional Referral Hospital	960,974,984	813,876,641	147,098,343
12.	Southern Zone Referral Hospital	2,375,979,884	2,230,447,715	145,532,169
13.	Geita Regional Referral Hospital	916,787,805	778,056,212	138,731,593
14.	Mirembe National Mental Health Hospital	1,069,878,964	947,416,900	122,462,064
15.	Mawenzi Regional Referral Hospital	1,527,018,833	1,406,844,635	120,174,198
16.	Singida Regional Referral Hospital	1,676,544,375	1,558,419,073	118,125,302
17.	Tanga Regional Referral Hospital	2,304,163,615	2,188,046,955	116,116,662
18.	Shinyanga Regional Referral Hospital	1,424,193,451	1,316,928,989	107,264,462
19.	Amana Regional Referral Hospital	1,096,525,913	992,119,217	104,406,696
20.	Ligula Regional Referral Hospital	1,558,473,049	1,467,261,435	91,211,614
21.	Sumbawanga Regional Referral Hospital	990,315,346	899,977,645	90,337,701
22.	Mwananyamala Regional Referral Hospital	886,487,828	813,375,980	73,111,848
23.	Sokoine Regional Referral Hospital	699,019,385	632,884,901	66,134,484
24.	Mbeya Regional Referral Hospital	981,377,404	920,375,752	61,001,652
25.	Manyara Regional Referral Hospital	1,135,158,456	1,079,143,031	56,015,425
26.	Songea Regional Referral Hospital	930,692,100	896,208,018	34,484,082
27.	Tumbi Regional Referral Hospital	1,460,035,011	1,427,902,833	32,132,178
28.	Kibongoto Infectious Disease Hospital	300,979,480	274,829,415	26,150,065
Total				8,117,192,337

Appendix XX: Health Facilities with Uncollected Revenue from Health Insurance Fund and Compensation Fund

S/No	Organization	Name of Insurance Company/ Organisation	Amount (TZS)
1.	Sokoine Regional Referral Hospital	Assemble Insurance	330,100
		Strategies Insurance	744,250
2.	Maweni Regional Referral Hospital	NSSF	119,955,457
		Assemble	10,389,953
		Jubilee Insurance	7,765,188
3.	Southern Zone Referral Hospital	Jubilee Insurance	1,206,796
		Assemble Insurance	1,516,244
		Strategies Insurance	12,857,666
4.	Katavi Regional Referral Hospital	Strategies Insurance	5,569,750
		Assemble Insurance	10,088,936
5.	Songea Regional Referral Hospital	NHIF	97,444,390
		NHIF	96,668,554
		NSSF	25,190,769
		Strategies Insurance	26,545,913
		Versi Shop	1,398,000
		Jubilee Insurance	21,481,333
		Assemble Insurance	3,521,300
6.	Tabora Regional Referral Hospital	NHIF	262,638,535
		Jubilee Insurance	1,323,740
		Strategies Insurance	59,373,175
		Assemble Insurance	3,065,280
7.	Singida Regional Referral Hospital	Strategies Insurance	21,178,670
		Assemble Insurance	3,561,350
		Jubilee Insurance	3,659,750
		Workers Compensation Fund	792,800
		NSSF	7,327,960
8.	Sumbawanga Regional Referral Hospital	Strategies Insurance	13,728,353
		Assemble Insurance	822,500
		Jubilee Insurance	232,000
9.	Tumbi Regional Referral Hospital	NSSF	12,963,117

S/No	Organization	Name of Insurance Company/ Organisation	Amount (TZS)
		Workers Compensation Fund	4,319,567
		Strategies Insurance	7,769,973
10.	Ligula Regional Referral Hospital	Workers Compensation Fund	5,710,750
		Strategies Insurance	11,959,573
		Jubilee Insurance	2,548,732
11.	Iringa Regional Referral Hospital	Assemble Insurance	7,132,200
		Jubilee Insurance	11,788,684
		Strategis Insurance	45,198,493
		Workers Compensation Fund	216,580
12.	Bukoba Regional Referral Hospital	NSSF	12,565,000
		Strategies Insurance	47,990,240
		Jubilee	7,035,560
		Assemble Insurance	3,590,445
Total			1,001,167,626

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