



THE UNITED REPUBLIC OF TANZANIA NATIONAL AUDIT OFFICE



ANNUAL GENERAL REPORT ON DEVELOPMENT PROJECTS



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,
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**RE: ANNUAL REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON
THE AUDIT OF THE DEVELOPMENT PROJECTS FOR THE FINANCIAL
YEAR 2024/25**

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

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

I humbly submit,

Charles E. Kichere
Controller and Auditor General,
United Republic 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 enhance 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.	 Teamwork Spirit Valuing and working together with internal and external stakeholders.

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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 prioritize 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 the results of the audit of development projects for the financial year ended 30 June 2025. It highlights the key findings arising from financial, compliance, and technical audits conducted on development projects and reflects matters affecting internal controls, governance, accountability, procurement, contract management, and the delivery of public development investments.

Audit Opinions

2. For the financial year ended 30 June 2025, I conducted financial audit for 331 development projects. audit opinions were issued on the financial statements of development projects. All 331 development projects were issued Unqualified Opinion. The number of unqualified opinions remained consistently high over the past five financial years, indicating a commendable level of compliance with the applicable financial reporting framework.

3. Notwithstanding this positive trend in financial reporting, unqualified audit opinions do not in themselves confirm that development projects are being implemented efficiently, economically, and effectively. While financial statements may fairly present the financial position of projects, weaknesses in procurement, budget execution, contract management, technical design, and project supervision continue to affect the delivery of intended development outcomes.

Compliance with Procurement and Budget Requirements

4. The assessment of compliance with procurement legislation covered 320 projects, of which 213 projects generally complied, while 107 projects (34%) complied with exceptions requiring improvement. On budget compliance, out of 319 projects assessed, 265 generally complied, while 54 projects (17%) complied with exceptions. The highest concentration of procurement exceptions was noted in the Education and Health sectors, largely due to decentralised implementation arrangements and varying oversight capacity among implementing entities.

5. These exceptions indicate that, although financial reporting compliance remains strong, significant weaknesses persist in the processes governing procurement planning, contract award, budget implementation, and funds disbursement. Such weaknesses undermine legal compliance, transparency, and the integrity of the development programme.

Implementation Status of Prior Years' Audit Recommendations

6. The assessment of the implementation of prior years' audit recommendations shows that, out of 1,688 recommendations issued in previous financial years, 746 recommendations (44%) were fully implemented, 508 (30%) were under implementation, 182 (11%) were not implemented, 165 (10%) were reiterated, and 87 (5%) were overtaken by events.

7. The implementation status indicates that less than half of the recommendations have been conclusively addressed. In addition, 347 recommendations (21%) remain either unimplemented or reiterated, while 508 recommendations (30%) are still under implementation. This position shows continued delays in addressing audit issues and exposes development projects to prolonged financial, operational, and compliance risks.

8. Reiterated recommendations were mainly concentrated on Procurement Management (27%) and Operational Efficiency (22%), which are critical areas in project implementation. Moreover, of the 855 outstanding recommendations, 33 recommendations were issued between 2015 and 2020, implying that certain internal control weaknesses have remained unresolved for more than four years.

Persistent Non-Implementation of Audit Recommendations on Development Projects

9. Long-standing audit recommendations relating to the utilisation of Health Basket Funds by Local Government Authorities and the implementation of central government development projects remain unimplemented for extended periods, in some cases exceeding ten years. For example, Mbulu District Council utilised Health Basket Funds amounting to TZS 210.77 million on unplanned activities as far back as the 2014/15 financial year, while Butiama District Council recorded diversion of TZS 30.1 million and unsupported expenditure of TZS 46.22 million, which have remained unresolved for approximately six years.

10. Similarly, at central government level, development projects continue to exhibit persistent weaknesses. Misapplication of funds amounting to TZS 293.02 million was noted at the Tanzania Commission for AIDS (TACAIDS), while the Dar es Salaam Urban Transport Improvement Project (DUTP) recorded unresolved issues including interest claims of TZS 141.84 million arising from delayed contractor payments and non-compliance in managing funds amounting to TZS 52.35 million earmarked for Project Affected Persons. In addition, the Agriculture and Fisheries Development Project reported under-implementation of planned activities amounting to TZS 27.24 billion, and the

Education Programme for Results (EPforR) II had 16 unimplemented recommendations relating to procurement and construction management.

11. While management in several instances cited financial constraints or indicated improvements in internal controls, corrective actions including refund of misapplied funds, strengthening of expenditure controls, and ensuring compliance with project requirements have not been effectively implemented. The persistence of these weaknesses reflects deficiencies in follow-up mechanisms, financial discipline, and project oversight. Consequently, public funds remain exposed to misuse, project costs increase due to inefficiencies and delays, and the timely achievement of intended development outcomes is undermined. Strengthened enforcement of accountability measures and timely implementation of audit recommendations are necessary to safeguard public resources and enhance service delivery.

Expenditure and Budget Management

12. The audit found that TZS 6.94 billion was spent on activities unrelated to the approved project directives for which the funds had been allocated. The major diversion was noted in the Sustainable Rural Water Supply and Sanitation Programme (SRWSSP), where TZS 5.71 billion was spent outside approved project activities. Similar diversions were also observed in the Higher Education for Economic Transformation (HEET) Project and in 22 Local Government Authorities implementing the Health Basket Fund. These diversions delayed project implementation and reduced value for money in programmes intended to benefit rural and underserved communities.

13. The audit also noted that withholding tax amounting to TZS 2.02 billion was not deducted or remitted to the Tanzania Revenue Authority by TANROADS under the Dodoma City Outer Ring Road Project, contrary to the requirements of the Income Tax Act, Cap. 332. In addition, compensation amounting to TZS 97.84 billion due to Project Affected Persons (PAPs) across four projects remained unpaid at the time of audit, with TZS 96.57 billion relating to the BRT Phase V project.

14. Further, construction projects valued at TZS 13.02 billion commenced without land title deeds, contrary to Section 29(1) of the Land Act, Cap. 113. Implementation delays were also observed across 10 construction sites, ranging from 4 to 48 months from the date funds were received. These weaknesses expose projects to legal disputes, cost escalation, delayed service delivery, and diminished value for money.

Procurement Management

15. The review of procurement management revealed several significant weaknesses. Contracts amounting to TZS 40.3 billion were awarded with delays ranging from 80 to 365 days beyond prescribed procurement timelines. In addition, one major contract under the Tanzania Maternal and Child Health Investment Programme (TMCHIP) valued at TZS 37.9 billion had not been awarded at all by the time of audit, despite the planned award date being November 2024.

16. Approved procurements amounting to TZS 16.59 billion and USD 210,742 were not implemented during the year, despite funds having been released on time. In addition, payments of TZS 6 billion were made for goods not yet delivered, with delays extending up to 14 months beyond contractual delivery dates. Construction works valued at TZS 30.12 billion commenced without prior Tender Board approval of bidding documents, while contracts worth TZS 836 million were executed without mandatory legal vetting.

17. Moreover, contract variations and addenda valued at TZS 66.08 billion and USD 2.28 million were approved and paid without the required authorisations from Accounting Officer or Tender Board and, in certain cases, without securing the required no-objection from the Development Partner. Also, performance securities worth TZS 17.05 billion were either absent or had expired, leaving the Government exposed in the event of contractor default. These weaknesses indicate inadequate procurement planning, monitoring, and enforcement of compliance requirements.

Contract Management and Physical Performance

18. A particularly critical case of poor contract management was identified on the Kanyani-Mvugwe Road project Lot 2, where substandard asphalt pavement works valued at TZS 17.25 billion were executed using unsuitable construction materials. Technical verification confirmed that the pavement layers failed to meet the required technical specifications and performance standards. Consequently, the affected road sections require complete reconstruction by the contractor at their own cost without additional payment from the Government. This deficiency highlights serious weaknesses in construction quality control, site supervision, and compliance with contractual technical requirements.

19. In addition, structural concerns were observed at Makere Bridge, where cracks were identified and remedial works involving Carbon Fibre Reinforced Polymer wrapping were undertaken without documented verification that the intervention will sustain the bridge's intended 50-year design life.

Furthermore, completed projects valued at TZS 12.41 billion were put into operational use without final inspection or completion certificates, and key contractual personnel were absent across several project sites. These weaknesses undermine effective contract administration and increase public financial exposure.

Technical Audit of Airport Construction and Rehabilitation Projects

20. The technical audit of airport construction, upgrading, and rehabilitation projects at Mwanza, Shinyanga, Musoma, Geita, Tabora, Songea, Sumbawanga, and Lindi Airports found that inadequate feasibility studies, incomplete geotechnical investigations, and omissions in design and Bills of Quantities led to additional costs amounting to TZS 31.54 billion across six airports.

21. At Mwanza Airport, a nugatory payment of TZS 5.81 billion was made for a terminal building that had been omitted from the scope under a signed addendum, without a corresponding asset being constructed. Runway friction tests, which are essential safety requirements under ICAO Annex 14, were also not performed at Mwanza, Shinyanga, Musoma, and Geita Airports. Furthermore, delayed project completion at Tabora and Sumbawanga Airports led to additional consultancy costs of TZS 964.33 million and USD 262,380, respectively.

Technical Audit of AFCON 2027 Sports Infrastructure Projects

22. The audit of the Arusha Ultra-Modern Complex Football Stadium, Benjamin Mkapa Stadium, and Uhuru Stadium identified serious irregularities in contract negotiation and certification of works. At Arusha Stadium, the audit found that contract value of TZS 338.54 billion exceeded the approved estimate of TZS 187 billion by TZS 151.54 billion (81%), indicating unrealistic cost estimates. The contractor was procured through a single-source method without adequate justification, limiting competition and undermining value for money. Furthermore, deficiencies in the negotiation process led to unapproved changes in scope without corresponding price reductions and the inclusion of ineligible costs amounting to TZS 3.27 billion. These shortcomings compromised transparency, efficiency, and economy in the use of public resources.

23. Furthermore, unit prices for light fittings were improperly increased, resulting in an unauthorised and irregular contract price increase of TZS 1.98 billion. In addition, upgrade costs of TZS 2.97 billion were overstated due to incorrect calculation of functional space requirements.

24. At Uhuru Stadium, payments amounting to TZS 4.50 billion were certified and paid for spectator seats, electrical installations, running track epoxy, and artificial turf that had not yet been physically installed. These weaknesses indicate breakdowns in contract certification and cost control.

Technical Audit of Dodoma City Outer Ring Road Project

25. In the audit of the Dodoma City Outer Ring Road Project, it was found that the Government had not remitted counterpart funds amounting to TZS 16.91 billion as required under the financing arrangements, comprising TZS 8 billion for Lot 1 and TZS 8.9 billion for Lot 2. This default constrains contractor cash flow, exposes the project to interest liability, and weakens Tanzania's credibility with development partners.

26. A coordination failure between TANROADS and the Tanzania Railway Corporation also led to the non-construction of the Standard Gauge Railway overpass bridge at Chainage 49+025, thereby preventing completion and handover of Lot 1. In addition, the absence of weighbridge facilities along much of the road exposes the pavement to premature deterioration from overloaded vehicles.

Technical Audit of Bus Rapid Transit (BRT) Infrastructure

27. The audit of **BRT Phases 3 and 4** found that the design for **BRT Phase 3 Lot 1** initially omitted provisions for non-motorised traffic and overlooked critical infrastructure components, including high-voltage power connections, access roads, cycle lanes, and traffic signals. Confirmed additional costs arising from these omissions amounted to TZS 1.49 billion, and the deficiencies necessitated a 12-month extension to the contract.

28. In BRT Phase 4, the Mbuyuni Underpass Bridge, originally designed to reduce traffic conflicts and improve safety, was omitted due to a USD 17.7 million financing gap. TANROADS instead constructed an at-grade junction without an approved engineering redesign to address the original safety objectives. This created an unresolved operational and safety risk and undermined the intended traffic management outcomes of the project.

Technical Audit of Kilwa Masoko Fishing Harbour and Dar es Salaam Oil Terminal

29. The audit of the Kilwa Masoko Fishing Harbour Project found that the dedicated institutional body expected to operate the harbour had not yet been established, despite the project being expected to reach physical completion by December 2025. This creates the risk of a completed facility without operational ownership. Structural components of the slipway valued at TZS

2.12 billion also lacked mandatory cathodic protection for submerged steel structures, and visible rusting had already commenced, thereby threatening the intended design life of the facility.

30. With respect to the Dar es Salaam Port New Tanks Farm (Oil Terminal) project valued at TZS 678.64 billion, construction was found to be proceeding without an approved Environmental and Social Management Plan, contrary to contractual and regulatory requirements. Inadequate waste segregation and hazardous waste handling were also observed on site.

Technical Audit of RUWASA Rural Water Supply Projects

31. The audit of four major rural water supply projects under RUWASA, with a combined investment of TZS 163.7 billion, found that design teams failed to account properly for implementation periods within the intended 20-year design life, meaning that communities would receive the benefits of the infrastructure for only 15 to 17 years instead of the planned 20 years.

32. Inadequate water treatment arrangements were also found across all four projects. The Monduli and Lukohe-Mnolela Projects lacked chlorination systems entirely, while the Bukene-Nzega Project relied only on manual dosing. In addition, at the Lukohe-Mnolela Project, 101.4 km of distribution network was certified for payment while only 53.8 km had been installed, resulting in over-certification of 47.6 km valued at TZS 1.18 billion. At the Ruangwa Project, pipe quantities in the Bills of Quantities were inflated by 10%, creating potential overpayment exposure of TZS 8.69 billion.

Technical Audit of TACTIC Project

33. In the audit of the Tanzania Cities Transforming Infrastructure and Competitiveness (TACTIC) Project, cost escalations amounting to TZS 10.98 billion were noted across Arusha, Geita, Mbeya, and Dodoma urban councils due to inadequate feasibility studies, design deficiencies, and errors in Bills of Quantities. In addition, Kigoma Ujiji Municipal Council and Mbeya City Council executed additional works valued at TZS 7.12 billion without approval from PMO-RALG and without committed funds.

34. Due diligence in contractor capacity was not conducted across all eight audited councils, leading to cash flow challenges, delays, and possible contract termination in some cases.



Chapter One

Background Information

1.1 Introduction

35. This report summarises the audit findings and recommendations of the Controller and Auditor General (CAG) for 331 development projects for the financial year ended 30 June 2025. This audit was performed in accordance with the statutory mandate provided 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 R.E. 2021]. The report comprises 13 chapters which provide audit findings and recommendations to enhance operational efficiency, internal controls, transparency, accountability and good governance.

Audit Objectives

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

Audit Scope

37. The audit for the financial year ended 30 June 2025 covered the audit of financial statements and compliance audit on budget implementation and procurement of development projects. It also included assessment of implementation status of previous years' recommendations, financial performance, expenditure management and contract management. I also performed different technical audits as detailed from chapter seven to thirteen of this report.

1.2 Audit Methodology and Approach

38. 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 record examination, interviews, and site visits, focused on identifying and assessing risks that could impact the projects' objectives, financial statements or compliance with laws and regulations.



Chapter Two

Audit Opinions and Conclusions on Compliance with Public Procurement and Budget Acts

2.1 Introduction

39. The audit opinion represents my professional conclusion on whether the financial statements present fairly, in all material respects, the financial position, financial performance, and cash flows of Public entities in accordance with ISSAIs, particularly ISSAI 2700 (Guideline for Audit Opinions and Reporting on Financial Statements), while the Financial statements under audit are prepared in compliance with the International Public Sector Accounting Standard (IPSAS), mainly on the accrual basis of accounting, Other financial reporting frameworks (On special cases as may be deemed necessary) and the Tanzania Financial Reporting Standard No. 1 (TFRS1) in all material respects.

40. I hope that these issued opinions are not just requirements in accounting conclusions, but also tools for increasing accountability, transparency, and governance in the use of public resources.

2.2 Types of Audit Opinion

As guided by ISSAI 2700, four audit opinions may be issued. These opinions are:

An Unqualified Opinion

41. This is expressed when I have obtained sufficient appropriate evidence, and I am satisfied that the financial statements are free from material misstatement and are prepared in accordance with IPSAS and other applicable financial reporting frameworks.

A qualified opinion

42. This is expressed when the financial statements are presented fairly, except for the effect of one or more matters. This can 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.

43. Also, a qualified opinion may be issued when I am unable to obtain sufficient appropriate audit evidence to form an opinion, but I conclude that

the possible effects of undetected misstatements on the financial statements could be material yet not pervasive.

An adverse opinion

44. This is expressed when I have obtained sufficient appropriate audit evidence to conclude that a misstatement exists and that its effect, either individually or in aggregate, is both material and pervasive to the financial statements.

A disclaimer opinion

45. This is issued when I am unable to obtain sufficient and appropriate audit evidence to support the balances and disclosures in the submitted financial statements. Under such circumstances, I do not express an opinion on the financial statements. This situation commonly arises from significant scope limitations, including the absence of accounting records, unreliable financial information, or management's failure to provide required audit evidence.

2.3 Audit Opinions Issued during the year

46. For the financial year 2024/25, a total of 331 opinions, all of them were unqualified opinions. Distribution of projects audited in each sector is detailed in Table 1 and Appendix I.

Table 1: Summary of audit opinion issued in 2024/25

Sector	Unqualified
Agriculture	5
Education	36
Energy and Mining	25
Health	207
Transport and Communication	19
Water	15
Social	5
Multisector	18
Total	331

Source: Projects Audit Reports 2024/25

2.4 Trend of Audit opinions

47. Table 2 illustrates the trend of audit opinions issued to development projects for the five consecutive years from 2020/21 to 2024/25. Overall, the percentage of unqualified opinions ranged between 99% and 100%, reflecting a

generally high level of compliance by development projects with the applicable financial reporting frameworks.

Table 2: Trend of audit opinions issued

Financial Year	Opinions Issued				Total
	Unqualified		Qualified		
	No.	%	No.	%	
2024/25	331	100	-	-	331
2023/24	331	99.7	1	0.3	332
2022/23	296	99	3	1	299
2021/22	287	99	3	1	290
2020/21	293	100	-	-	293

Source: Audit Reports

2.5 Conclusions on Budget and Procurement Management.

48. I issued conclusions on compliance with the Procurement of Goods, Works, and Services on 320 projects, out of which 213 were compliant, and 107 were compliant with exceptions for improvement, as detailed in **Table 3** and **Appendix I**.

Table 3: Procurement Conclusion

Sector	Generally Complied	Complied with Exception	Total
Agriculture	1	3	4
Education	11	24	35
Energy and Mining	24	1	25
Health	151	54	205
Transport and Communication	9	10	19
Water	4	8	12
Social	5	-	5
Multisector	8	7	15
Total	213	107	320

Source: Audit reports 2024/25

2.6 Conclusions of Compliance Audit on Budget Laws

49. I assessed budget formulation and execution for 319 entities and noted that 265 projects complied with the Budget legislation, while 54 entities complied with some exceptions for improvement, as shown in **Table 4** and **Appendix I**

Table 4: Conclusions on Audit of Compliance with Budget

Sector	Compliant	Compliant with Exception	Total
Agriculture	4		4
Education	32	3	35
Energy and Mining	22	2	24
Health	162	43	205
Multisector	12	3	15
Social	5		5
Transport and Communication	18	1	19
Water	10	2	12
Grand Total	265	54	319

Source: Audit reports 2024/25



Chapter Three

Implementation of Previous Years' Recommendations

3.1 Introduction

50. The purpose of this chapter is to assess the extent to which implementers of Development Projects have taken corrective action on audit recommendations issued in previous financial years, and to evaluate whether identified governance and financial management weaknesses have been effectively addressed.

51. Audit reporting does not end with the issuance of findings. The effectiveness of oversight is measured by whether institutions translate audit observations into sustained corrective action. Accordingly, this chapter examines implementation performance as an indicator of institutional responsiveness, governance discipline, and the strength of financial management systems within Development Projects.

52. In conducting this review, I acknowledge the efforts made by Accounting Officers and Project Implementers in responding to audit findings and initiating corrective measures. However, sustained implementation discipline remains essential to prevent recurrence of weaknesses and to protect development resources.

3.2 Overall Implementation Performance

53. This section presents the aggregate implementation status of audit recommendations followed up during the current reporting period. A total of **1,688 recommendations** were assessed. Details are as shown in **Table 5**.

Table 5: Implementation Status - Development Projects

Status	Number	Percentage
Implemented	746	44
Under Implementation	508	30
Not Implemented	182	11

Status	Number	Percentage
Reiterated	165	10
Overtaken by Events	87	5
Total	1,688	100

54. Only 44 percent of recommendations have been fully implemented. Thirty percent remain under implementation, while 21 percent (Not Implemented and Reiterated combined) represent findings that have either stalled or continue to recur across audit cycles.

55. The presence of 165 reiterated findings indicates that certain control deficiencies persist despite previous audit intervention. Where findings reappear, corrective measures have not adequately addressed underlying causes.

3.3 Unresolved Recommendations: Risk Exposure and Accumulation

56. Out of 1,688 recommendations followed up during the reporting period, 347 recommendations (21%) remain either not implemented or reiterated. These represent active control weaknesses within Development Projects where corrective action has either stalled or failed to address the root causes of identified deficiencies.

57. In addition, 508 recommendations (30%) remain under implementation, indicating that corrective processes have been initiated but not fully concluded or verified.

58. Collectively, 855 recommendations remain outstanding in varying stages of implementation. The age profile of these recommendations provides further insight into the responsiveness of implementing entities. Of the 855 outstanding recommendations; 33 were issued between 2015 and 2020; and 537 were issued in 2024.

59. Long-standing recommendations signal structural accountability weaknesses where corrective measures have not been enforced over multiple audit cycles. At the same time, the high volume of recent outstanding findings indicates that new risks accumulating at a faster pace than existing ones are being resolved.

60. Where corrective processes are prolonged or repeatedly deferred, exposure to operational inefficiencies, financial control weaknesses, and implementation risks remain elevated.

61. Without structured timelines, consistent monitoring, and enforceable accountability mechanisms, unresolved recommendations accumulate over time and diminish the preventive and corrective impact of audit oversight within Development Projects.

3.4 Analysis by Key Financial and Operational Risk Areas

62. Implementation performance within Development Projects is not evenly distributed across all management areas. My review indicates that audit findings are heavily concentrated on specific financial and operational functions that are fundamental to project execution and financial discipline.

Table 6: Distribution of Recommendations by Key Risk Areas

Risk Area	Total Recommendations	Share
Procurement Management	464	27%
Operational Efficiency	374	22%
Budget Management	226	13%
Expenditure Management	161	10%
Internal Controls	109	6%

63. These five key financial and operational risk areas account for approximately 79% of all tracked recommendations.

64. The concentration of findings in these areas demonstrates that implementation risks are clustered within core project management functions, particularly those affecting value for money in procurement; timely and efficient project delivery; budget discipline and commitment control; proper utilisation of funds; and strength of internal control systems.

65. To determine whether these concentrated risks are effectively addressed, I further analysed the implementation status within these five key risk areas. The summary is in **Table 7**.

Table 7: Implementation Status within Key Financial and Operational Risk Areas

Status	Number	Percentage
Implemented	588	44
Under Implementation	375	28
Not Implemented	143	11
Reiterated	148	11
Overtaken by Events	80	6
Total	1,334	100

66. Although corrective actions are progressing, 28% of the recommendations within these core areas remain under implementation, while 17 percent remain either unresolved or reiterated.

Budget Management

67. Budget Management records the highest proportion of unresolved findings, 41% (93 out of 226). This indicates weaknesses in commitment control, financial planning, and adherence to approved budgets.

Procurement Management

68. Procurement carries the largest overall number of findings. Reiterated findings in this area signal persistent weaknesses in contract management and compliance with procurement requirements, posing risk to value for money.

Operational Efficiency

69. The large number of recommendations under implementation suggest delays in strengthening supervision, coordination, and performance monitoring mechanisms.

Internal Controls

70. Unresolved internal control weaknesses increase vulnerability across procurement, budgeting, and expenditure management processes.

71. Overall, the concentration of implementation gaps within these core financial management areas highlights the need for strengthened oversight, disciplined follow-up, and timely corrective action to safeguard development resources and improve project delivery outcomes.

3.5 System-Level Implications

72. Although some Development Projects have reached completion, the control weaknesses identified during their implementation should not be treated as isolated historical issues. Rather, they represent institutional lessons that must inform the design, execution, and oversight of current and future projects.

73. Failure to internalise and institutionalise these lessons risks the replication of similar weaknesses across subsequent projects. Where recurring deficiencies in procurement discipline, budget management, and operational coordination are not structurally addressed, exposure to cost overruns, implementation delays, compliance risks, and diminished value for money remains elevated.

74. If unresolved recommendations continue to accumulate without accelerated corrective action and structured enforcement, vulnerabilities will persist across project cycles, thereby undermining the overall effectiveness and sustainability of development interventions.

3.6 Non-Implementation of Long-Standing Recommendations

75. A significant number of audit observations and corresponding recommendations from prior years have remained unresolved for extended periods, with some persisting for over ten years. This situation reflects weaknesses in follow-up mechanisms and delays in implementing corrective actions.

Health Basket Fund Implemented by Local Government Authorities

76. Mbulu District Council was, in the 2014/15 financial year, found to have utilised Health Basket Funds amounting to TZS 210.77 million on unplanned activities, contrary to the Comprehensive Council Health Planning (CCHP) Guidelines. Management was recommended to refund the misapplied amount to facilitate the implementation of planned health interventions. However, this recommendation has remained outstanding for approximately ten years, with the Council citing financial constraints as the reason for non-compliance.

77. Similarly, Butiama District Council Health Basket Fund has had unresolved audit observations since the 2019/20 financial year. These include diversion of funds amounting to TZS 30.1 million and unsupported expenditure amounting to TZS 46.22 million. Management was recommended to refund the diverted funds and strengthen controls over expenditure documentation. These recommendations have remained unimplemented for approximately six years.

The continued non-compliance exposes public funds to misuse and weakens financial accountability.

Central Government – Development Projects

78. The Tanzania Commission for AIDS (TACAIDS) in the 2021/22 financial year, project funds totalling TZS 293.02 million were misapplied. Management was recommended to refund the diverted funds and ensure implementation of planned project activities without further delay. Despite management indicating that controls have been strengthened, the funds have not been refunded to date. The diversion of funds undermines the achievement of project objectives.

79. The Dar es Salaam Urban Transport Improvement Project (DUTP) has recorded reiterated and unimplemented observations since the 2021/22 financial year. Management was recommended to address delays in contractor payments following interest claims amounting to TZS 141.84 million. In the 2022/23 financial year, funds amounting to TZS 52.35 million intended for compensation of Project Affected Persons (PAPs) were not maintained in the required Escrow account. Management was recommended to ensure compliance with project financial management requirements. Additionally, delays in implementing major project components have persisted, with the credit window extended to April 2026 and inadequate execution of annual work plans. These weaknesses increase project costs, expose the Government to fiduciary risks, and delay the realisation of project benefits.

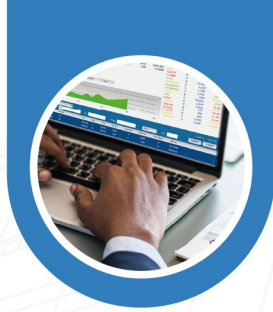
80. Under the Agriculture and Fisheries Development Project, budgeted activities amounting to TZS 27.24 billion remained under implemented. Management was recommended to strengthen procurement planning, improve fund disbursement processes, enhance coordination among implementing entities, and conduct regular performance reviews. The recommendation has been reiterated, with under-implementation persisting into the 2024/25 financial year. Continued delays in execution hinder the achievement of project objectives and result in underutilisation of resources.

81. The Education Programme for Results (EPforR) II recorded 16 unimplemented recommendations in the 2023/24 financial year relating to procurement and construction management at Local Government Authority level. Key issues included unrecorded issuance of building materials, use of untested materials, receipt of materials without inspection, delays in construction despite availability of funds, and completed infrastructure not being utilised. Management was recommended to ensure proper oversight of

procurement and inventory management, test and inspect all materials prior to use, ensure timely disbursement of funds, and expedite completion and utilisation of infrastructure. Additionally, local artisans lacked work programmes and progress reporting mechanisms. These weaknesses compromise quality assurance, increase the risk of loss of materials, and result in inefficient utilisation of public resources.

82. I recommend that Accounting Officers, in collaboration with Project Implementing Partners, take the following measures:

- (a) Develop detailed and costed action plans with defined timelines, measurable milestones, and clear reporting lines for closure of audit findings;**
- (b) Integrate implementation performance into the annual performance assessment of Project Coordinators and responsible officers;**
- (c) Strengthen monitoring and reporting frameworks to track implementation progress on a quarterly basis.**



Chapter Four

Expenditure and Budget Management

4.1 Introduction

83. This chapter provides an overview of expenditure and Budget management. It highlights key insights that can help the government improve financial efficiency, ensure responsible spending, strengthen accountability, and enhance transparency in financial reporting.

4.2 Funds Spent Contrary to the Project's Directives TZS 6.94 billion

84. Paragraph 7.2.1 of the Project Operational Manual requires the World Bank to monitor project budget performance quarterly by analysing budget-to-actual expenditures for each funded activity. Any significant variations must be reported through unaudited Interim Financial Reports (IFRs), and any budget reallocations during implementation require prior concurrence from the World Bank. Similarly, Section 27(4) of the Budget Act Cap 439 mandates that approved appropriations for government and public entities be utilised solely for their intended purposes and within the agreed limits

85. Also, Paragraph 32 of the SRWSSP Operational Manual (Revised), 2023 requires the Ministry of Finance and the Ministry of Water to ensure the timely transfer of SRWSSP operational funds to the designated implementing agencies, including RUWASA, the Ministry of Health, the Ministry of Education and the PO RALG through Local Government Authorities (LGAs), and Regional Secretariats, for supporting the effective implementation of program activities and the achievement of the SRWSSP operational results as per disbursement-linked results (DLRs)

86. I noted that two projects from the central government and 22 LGAs spent funds amounting to TZS 6.94 billion on activities unrelated to the respective projects, due to inadequate planning and non-adherence to guidelines. This resulted in misallocation of resources to activities unrelated to the approved projects. Details are shown in **Table 8 and Appendix II.**

Table 8: Project activities implemented out of the directives

S/N	Project Category	Implementer	Amount (TZS)
1	Higher Education for Economic Transformation Project (HEET)	Nelson Mandela African Institute of Science and Technology	376,405,826
2	Sustainable Rural Water Supply and Sanitation Program (SRWSSP)	Ministry of Water	5,709,819,031
3	Health Basket Fund (22 LGAs Combined)	22 Local Government Authorities	858,207,934
Total			6,944,432,791

Source: Individual MLs 2024/25

87. Misallocation of project funds affects the timely implementation and completion of the planned activities, delaying the achievement of project objectives. It also creates inefficiencies in resource utilisation, leading to potential cost overruns and financial mismanagement

88. I recommend that the implementing agency require strict compliance with the Operational Manual and Annual Work Plan in fund disbursement to support eligible program activities. Also, the Ministry should liaise with the Ministry of Finance to secure adequate funds for these projects to minimise reliance on program funds for activities outside the intended scope.

4.3 Failure to Withhold Taxes Amounting to TZS 2.02 billion

89. In accordance with Section 106(1) of the Income Tax Act, Cap. 332, a resident person is required to withhold income tax when making payments for service fees, including payments to resident persons for professional services and to non-resident persons where the services have a source in the United Republic.

90. Further, Clause 14.6.1.1 of the Particular Conditions of the Works Contract requires that, prior to certification of any interim payment certificate, the contractor must submit supporting documentation evidencing that withholding tax for all previously certified payments has been duly remitted to the Tanzania Revenue Authority. This provision establishes a key internal control intended to safeguard Government revenue by linking tax compliance to the payment certification process.

91. However, audit of the Dodoma City Outer Dual Carriageway Ring Road to Bitumen Standard (112.3 km) project revealed that, from commencement of the project up to October 2025, the Tanzania National Roads Agency did not ensure withholding of taxes amounting to TZS 2.02 billion.

92. Although payments to contractors and consultants were made directly by the project financier under the agreed payment modality, the audit noted that interim payment certificates were issued without verifying whether contractors had submitted evidence of remittance of withholding taxes as required by Clause 14.6.1.1. This indicates that the Engineer and project management did not enforce critical contractual control designed to ensure tax compliance, irrespective of the payment arrangement.

93. The failure to enforce the requirement for submission of withholding tax remittance evidence prior to certification allowed contractors and consultants to receive payments without demonstrating compliance with tax obligations. Consequently, the responsibility placed on contractors to remit taxes was not effectively monitored or enforced.

94. This weakness exposes the Government to potential loss of revenue amounting to TZS 2.02 billion and reflects non-compliance with both the Income Tax Act, Cap. 332 and contractual provisions. It also highlights deficiencies in internal control mechanisms within project management, particularly in the certification and payment approval process.

I recommend that the government:

- a) **Ensure strict enforcement of Clause 14.6.1.1 of the Particular Conditions of the Works Contract; and**
- b) **Institute follow-up and enforcement mechanisms to ensure recovery of the outstanding withholding taxes from the respective contractors and consultants.**

4.4 Commencement of construction projects without a land title deed TZS 13.02 billion

95. Section 29(1) of the Land Act of 1999, Cap 113 (R.E 2019) requires a landholder to hold a certificate of occupancy, also known as a land title deed.

96. Review of project files to determine the legal ownership of land used for construction noted that three education projects implemented by the Ministry of Education, Science and Technology (MoEST) and PMO-RALG

commenced construction of school infrastructure without securing land title deeds, contrary to the above requirement. Details are shown in **Table 9**.

Table 9: Construction projects without Title deed

S/N	Project Name	Implementer	Amount (TZS)
1	Global Partnership for Education-Teachers Support Programme GPE TSP (Variable Tranche)	Ministry of Education, Science and Technology	75,000,000
2	Secondary Education Quality Improvement Project (SEQUIP)	Ministry of Education, Science and Technology	150,000,000
3	Boost Primary Student Learning Program	TAMISEMI	12,798,152,502
Total			13,023,152,502

Source: Project Management letter 2024/25

97. The issue was mainly attributed to inadequate follow-up to ensure that land surveying and acquisition of title deeds were completed before commencement of construction activities.

98. Commencing construction without formal land ownership documentation exposes the projects to potential land disputes with surrounding communities, possible interruptions to project implementation, and risks to achieving value for money.

99. I recommend that the Management of MoEST, in collaboration with PMO RALG take necessary initiatives and steps to survey and acquire land title deeds for the project construction areas.

4.5 Delay commencement of the project implementation

100. Paragraph 8.1 of the Guidelines for Carrying out Works under Force Account (PPRA, May 2020) requires Procuring Entities to ensure timely implementation of projects by promptly procuring materials and equipment required for construction works. In addition, PMO-RALG directives issued through letters Ref. No. BD.291/385/01/17 dated 11 September 2024 and Ref. Nos. DA.297/385/01/52, DA.297/385/01/53 and DA.297/385/01/54 dated 14 April 2025 required project implementers to complete construction activities within three months after receipt of funds.

101. Further, through letters Ref. Nos. DA.297/385/01/39 and DA.297/385/01/40 dated 10 March 2025, PMO-RALG communicated the

allocation of funds for the construction of teachers' houses and Teachers' Resource Centres under the Global Partnership for Education - Teachers Support Programme (GPE-TSP) and set the project implementation period at three months from 10 March 2025.

102. However, site visits conducted from July to August 2025 in 10 project locations revealed that construction activities had not commenced, with delays ranging from four to 48 months from the date of receipt of funds. Details are shown in **Appendix III**.

103. The delays were mainly attributed to delayed release of project funds and prolonged preparatory arrangements associated with financiers' missions, which affected the timely start of implementation. Notably, the construction of the SGR overpass bridge under the Dodoma City Outer Dual Carriageway Ring Road project, implemented by Tanzania National Roads Agency, had not commenced for a period of 48 months due to coordination failure with the Tanzania Railway Corporation (TRC).

Delayed commencement of projects affects timely delivery of planned outputs and may lead to increased project costs due to extended consultancy and supervision services.

104. I recommend that:

- (a) the project implementers ensure timely commencement and implementation of project activities in accordance with approved schedules to achieve the intended objectives and value for money; and
- (b) Management of TANROADS to explain why funds were not returned or reallocated if implementation was not possible.

4.6 Unpaid Compensations to People Affected by the Project (PAPs) **TZS 97.84 billion**

105. Section 3(1)(g) of the Land Act, Cap 113 requires the Government to ensure full, fair and timely compensation to Project Affected Persons (PAPs) whose land rights were revoked or for any land or property affected by project activities. Also, Section 15(1) of the Land Acquisition Act, Cap 118, mandates that if the land is acquired before compensation is paid, the PAP must receive compensation of 6% annual interest from the date of possession until the payment is made.

106. Contrary to the above criteria, it was noted that apart from various projects being executed by the government with different implementers, four projects were liable for compensation to Project Affected Persons amounting to TZS 97.84 billion as shown in **Table 10**.

Table 10: Pending Compensation for Project-Affected Persons

S/N	Project Name	Implementer	Reasons	Amount (TZS)
1	Mtwara - Mnivata - Newala - Masasi Road Project	TANROADS	Funds not received from Treasury	1,211,274,648
2	Bus Rapid Transit (BRT) System Project-Phase V	TANROADS	Funds not received	96,572,857,193
3	Transport Sector Support Programme (TSSP)	TANROADS	Funds not received	22,268,000
4	Dodoma Resilient Sustainable	Ministry of Water	PAPs denied the compensation rates	39,769,515
	Total			97,846,169,356

Source: Project Management Letters 2024/25

107. These delays contribute to project implementation, potential cost escalation due to prolonged contract periods, and the risk of contractor claims for idle time.

108. I recommend that the government speed up the pending verification by allocating land registry to resolve any disputes, particularly to confirm land ownership, and promptly make payment for those verified PAPs to enhance the credibility of the projects and the government.



Chapter Five

Procurement Management

5.1 Introduction

109. Procurement of development projects in Tanzania is governed by the Public Procurement Act No. 10 of 2023, the Public Procurement Regulations, GN No. 518 of 2024, and relevant PPRA guidelines. Where projects are financed by Development Partners, procurement is also guided by financing agreements, subject to alignment with National legislation. This chapter presents key audit findings based on compliance with these applicable legal and regulatory frameworks.

5.2 Delayed award of contracts worth TZS 40.3 billion

110. Regulations 78(3) read together with the tenth schedule of the Public Procurement Regulations, 2024 require procuring entities to set 50 calendar days minimum time for the preparation and Submission of Pre-qualification Documents and Tenders for Tenderers for each procurement where large works are involved, allowing time for delays in the submission of documents or clarifications of tenders

111. Review of contract files for three development projects and noted that contracts amounting to TZS 40.3 billion were awarded and consequently paid with delays ranging from 80 to 365 days beyond the planned award dates, contrary to the minimum timelines prescribed under Regulation 78(3) and the tenth schedule to the Public Procurement Regulations, 2024. The specific projects, implementing entities, contract values, planned award dates, actual award dates, and the corresponding delays are detailed in **Appendix IV**.

112. The delays were attributable to weaknesses in procurement planning and timeline monitoring, thereby increasing the risk of cost escalations, implementation setbacks, and non-compliance with statutory procurement requirements.

113. I recommend that management **Ministry of Health (Vote 52)** and **Ministry of Energy** strengthen procurement planning and monitoring controls to ensure adherence to the timelines prescribed under Regulation 78(3) of the Public Procurement Regulations, 2024 and prevent undue delays in contract award and execution.

5.3 Approved Procurements Not Implemented, Worth TZS 16.58 billion and USD 210,742.82

114. Regulation 79(3) of the Public Procurement Regulations, 2024 requires a procuring entity to plan its procurement requirements based on activities scheduled in the approved annual work plan and reflected in the annual budget estimates.

115. I reviewed the procurement plans and corresponding implementation reports of five development projects for the financial year ended 30 June 2025 and noted that approved procurements amounting to TZS 16,589,854,661 and USD 210,742.82 were not implemented as planned during the year under review, contrary to the requirement of Regulation 79(3) of the Public Procurement Regulations, 2024.

116. The details of the respective projects, implementing entities, and unimplemented procurement amounts are presented in **Appendix V**.

2. The non-implementation was primarily attributable to weaknesses in procurement planning and coordination with annual work plans, notwithstanding that the allocated funds were available and released on time. Despite the timely availability of budgeted resources, the approved procurement activities were not executed as planned, thereby undermining budget credibility, delaying achievement of project objectives, and increasing the risk of inefficient utilisation and idle holding of public funds.

3. I recommend that Project Coordinators, Heads of Procurement Management Units, and Accounting Officers of NEMC, MoEST, PMO-RALG, MUST, and Tanzania commission for science and technology strengthen procurement planning and oversight by ensuring alignment of annual procurement plans with approved work plans and budget estimates, instituting periodic implementation reviews, and enforcing timely execution of approved activities.

5.4 Delayed Delivery of Procured Goods worth TZS 6 billion

117. Regulation 311 (e) and (k) of the Public Procurement Regulations, 2024 requires the contract manager to ensure proper implementation of the procurement contract, including compliance with agreed delivery terms.

118. I reviewed two projects implemented by the Ministry of Health (Vote 52) during the period and noted that payments totalling TZS 6 billion were made for procurement of goods (including Magnesium Sulphate, Comprehensive

Post Abortion Care (CPAC) machines and other medical supplies), and 30-seater Toyota Coaster bus. However, as at November 2025, the respective goods had not been delivered, with delays of up to 14 months from the contractual delivery timelines.

119. The delay was attributed to weak contract performance monitoring and inadequate follow up by designated contract managers, thereby exposing the entities to risks of disruption of service delivery. The details are provided in the **Table 11** for ease of reference and analysis.

Table 11: Payments for Goods not yet delivered

S/N	Project Name	Delayed time	Item not delivered	Approved Amount (TZS)
1	Susan Thomson Buffet Foundation Support (Grant ID: 5817)	13 Months	Drugs	5,700,680,501
2	Health Basket Fund (HBF)	14 Months	30-seater Toyota Coaster bus	300,585,200
	Total			6,001,265,701

Source: Management letters 2024/25

120. I recommend that the Ministry of Health Accounting Officers and Contract Managers of the Ministry of Health and Kigoma District Council strengthen contract management controls by enforcing delivery timelines, activating contractual remedies for non-performance, and ensuring continuous monitoring of supplier obligations in compliance with Regulation 311 of the Public Procurement Regulations, 2024.

5.5 Construction Works Worth TZS 30.12 billion Commenced Prior to Approval of Tender Documents

121. Section 34 of the Public Procurement Act, 2023 requires that all tender documents be reviewed and approved by the respective Tender Board prior to their issuance to bidders.

122. Review of procurement documentation for Contract No. 7815/2023/2024/W17 for construction of the main bus stand at the old airport and Matola Market worth TZS 30,121,174,045 undertaken by Tanzania Cities Transforming Infrastructure and Competitiveness Project (TACTIC) under Prime Minister’s Office Regional Administration and Local Government noted that

tender documents were issued and the procurement process progressed to contract signing without prior review and approval by the Tender Board. Consequently, construction works commenced in the absence of documented Tender Board authorisation of the bidding documents.

123. Failure to comply with statutory approval requirements demonstrates limited Procurement Management Unit oversight and exposes the Council to regulatory non-compliance, contractual disputes, and possible legal and financial liabilities.

124. I recommend that PMO RALG strengthen internal controls and oversight by ensuring full compliance with the Public Procurement Act, 2023, and its underlying regulations.

5.6 Contracts Executed Without Prior Vetting by the Legal Officer Amounting to TZS 836 million

125. Regulation 73(1) of the Public Procurement Regulations, 2024 requires that any formal contract arising from the acceptance of a tender valued below one billion shillings be vetted by a Legal Officer of the procuring entity prior to execution by the parties.

126. I reviewed procurement records for three development projects and noted that contracts amounting to TZS 836,588,764 were executed without the required legal vetting, as they were signed without prior review by Council Legal Officers, contrary to the mandatory legal review requirement. The details of the affected projects, implementing ministries, and corresponding contract amounts are summarised in the Table 12 for ease of reference and analysis.

Table 12: Contacts Executed Without Prior Vetting by the Council Legal Officer

Project Name	Name of IP	Amount (TZS)
Global Partnership for Education - Teachers Support Programme (Fixed Tranche)	Ministry of Education, Science and Technology (Vote 46)	316,873,053
Tanzania Maternal and Child Health Investment Program (TMCHIP)	Prime Minister’s Office - Regional Administration and Local Government (PMO-RALG)	287,076,660

Project Name	Name of IP	Amount (TZS)
Sustainable Rural Water Supply and Sanitation Program (SRWSSP)	Prime Minister’s Office - Regional Administration and Local Government (PMO-RALG)	232,639,051
Total		836,588,764

Source : Management letters 2024/25

127. The above practices are contrary to Regulation 73(1) of the Public Procurement Regulations, 2024, which mandates prior legal vetting of contracts below the prescribed threshold before execution.

128. The matter arose from limited oversight by project implementers in ensuring mandatory legal vetting, thereby increasing the risk of ambiguous contractual terms, unclear obligations, and reduced legal protection in the event of disputes.

129. I recommend that management institute and enforce a mandatory pre-execution legal clearance mechanism to ensure that all contracts are duly vetted before execution.

5.7 Unapproved Contract Variations and Consultancy Addenda Amounting to TZS 66.08 billion and USD 2.28 million

130. Regulation 316(1) of the Public Procurement Regulations, 2024 requires that any proposal for contract variation, including additions or deductions that alter the scope or intention of the contract, shall be referred to the Accounting Officer or the Tender Board for approval before instructions are issued to the contractor.

131. I reviewed Interim Payment Certificates (IPCs) and contract amendment records of four development projects and noted that additional works amounting to TZS 66.08 billion, together with consultancy addenda valued at USD 2.28 million, were executed and paid without prior approval of the Accounting Officer or Tender Board and, in certain cases, without securing the required no-objection from the Development Partner.

132. The issue resulted from insufficient compliance with established contract variation approval processes and oversight of development partner conditions. The detailed breakdown of the respective projects, nature of

variations, approval status, and corresponding additional amounts is presented in the **Appendix VI**.

133. I recommend that management of TANROADS and TARURA strengthen internal controls to ensure that all contract variations and consultancy addenda are formally approved, where applicable, obtain no objection from Development Partner before implementation and payment.

5.8 Failure by Contractors and Service Providers to Provide Required Performance Security of Tenders for works worth TZS 17.05 billion

134. Regulation 29(1) of the Public Procurement Regulations, 2024 states that, “The procuring entity shall require the successful tenderer to submit a performance security in order to guarantee effective implementation of the contract.”

135. I reviewed contract files of two development projects and noted that TZS 11.35 billion was paid to suppliers and contractors without submission of valid performance securities, while under Contract No. ME007/2021-2022/HQ/G/78 valued at TZS 5.7 billion for procurement, storage, branding, promotion and distribution of social marketing male condoms; the performance security was not extended to cover the revised contract period up to 31 December 2025.

136. This was attributed to inadequate enforcement of performance security provisions and weak monitoring of contract validity periods, thereby exposing the entity to financial loss due contract default risk, and regulatory non-compliance.

137. The specific projects, implementing institutions, purposes, and corresponding contract amounts affected by the absence or lapse of performance securities are summarised in the **Table 13** for clarity and reference.

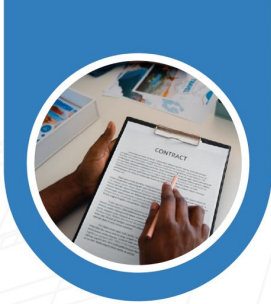
Table 13: Failure by Contractors and Service Providers to Provide Required Performance Security of Tenders for works

Project Name	Name of IP	Project Purpose	Amount (TZS)
Global Fund HIV Grant (TZA-H-MOFP)	Ministry of Finance	Supply and distribution of social marketing male condoms	5,707,492,397.34

Project Name	Name of IP	Project Purpose	Amount (TZS)
Secondary Education Quality Improvement Program (SEQUIP)	Prime Minister's Office - Regional Administration and Local Government (PMO - RALG)	Supply of goods to secondary schools without submission of Performance Security Declarations	11,350,417,081.76
Total			17,057,909,479.1

Source: Management letters 2024/25

138. I recommend that management of the respective entities to:
- (a) strengthen internal controls to ensure that no contract is executed or payment effected without submission of valid performance security; and
 - (b) establish mechanisms to monitor and timely extend performance guarantees to cover any approved contract variations or extensions throughout the entire contract period.



Chapter Six

Contract Management and Physical Performance

6.1 Introduction

139. Contract management in Tanzania is governed by the Public Procurement Act No. 10 of 2023, the Public Procurement Regulations GN No. 518 of 2024, collectively require effective supervision, strict compliance with approved specifications, timely settlement of certified claims, and safeguarding of public funds to ensure value for money in development projects.

6.2 Weak Contract Management Resulting in Additional Costs, Variations and Overpayments - TZS 5.93 billion and USD 1.52 million

140. Regulations 303(2) and 309(1) of the Public Procurement Regulations, 2024 require Procuring Entities to ensure that feasibility studies and detailed designs are completed prior to procurement of works and that contracts are effectively managed, including enforcing contractual remedies where contractors' default.

141. Review of contract documents, progress reports, Interim Payment Certificates (IPCs), and design reports for several development projects revealed weaknesses in project planning, design preparation, and contract administration. These weaknesses resulted in project delays, additional consultancy supervision costs, cost variations, and overpayments, thereby increasing overall project costs and exposing the Government to financial losses.

142. For instance, the Dar es Salaam Institute of Technology (DIT) - Mwanza Campus Project under the East Africa Skills for Transformation and Regional Integration Project (EASTRIP) experienced significant implementation delays. Phase I, initially scheduled for 12 months (7 September 2022 to 6 September 2023) and Phase II planned for 9 months (1 March 2023 to 30 November 2023) were both extended to 30 November 2025, resulting in additional consultancy supervision costs of TZS 582.29 million.

143. Further review of project documentation revealed weaknesses in feasibility studies, surveys, and design preparation which resulted in substantial contract variations, additional expenditures, and overpayments as summarised in Table 14.

Table 14: Weaknesses in Contract Management

S/N	Implementing Entity	Project Name	Nature of Issue	Amount (USD)	Amount (TZS)
1	Dar es Salaam Institute of Technology (DIT)	EASTRIP - DIT Mwanza Campus	Additional supervision costs due to delayed completion	-	582,290,000
2	TANROADS	Dar es Salaam Urban Transport Improvement Project (DUTP)	Design variations and additional works	1,519,046	2,953,229,421
3	TARURA	Roads to Inclusion and Socioeconomic Opportunities Project (RISE)	Design variations	-	284,763,500
4	Ministry of Livestock and Fisheries	Agriculture and Fisheries Development Programme (AFDP)	Design variations	-	217,244,748
5	Dar es Salaam Institute of Technology (DIT)	EASTRIP Project	Design variations	-	323,864,184
6	TANROADS	Mvugwe-Nduta Junction Road Upgrading (Lot 3)	Overpayment due to incorrect price adjustment on current-priced works	-	1,570,000,000
Total				1,519,046	5,931,391,853

144. I recommend that Accounting Officers of the respective entities to:
- (a) ensure that feasibility studies, surveys, and detailed designs are adequately prepared and reviewed prior to procurement of works;
 - (b) strengthen contract management and supervision of works contracts, ensure strict verification of IPCs before payment; and
 - (c) recover the TZS 1.57 billion identified as overpaid in the Mvugwe-Nduta Junction Road Upgrading Project.

6.3 Acceptance of Non-Compliant and Non-Functional Items worth TZS 979.78 million

145. Regulation 21(2) and (5) of the Public Procurement Regulations, 2024 require that specifications, plans and designs be based on objective technical and quality characteristics in conformity with established and approved standards.

146. Review of procurement and contract implementation of three projects noted instances of non-compliance with approved technical specifications and systems design during delivery and installation of goods and works. The non-compliant items had a total cost of TZS 979.78 million.

147. In all cases, the deviations were detected after delivery or installation, indicating weaknesses in technical evaluation, specification verification, inspection, and supervision during contract implementation. Details are shown in Table 15.

Table 15: Acceptance of Non-Compliant and Non-Functional Items

Project Name	Implementer	Nature of Non-Compliance	Contract/Payment Value (TZS)
AFDP - Seaweed Milling Machines	Prime Minister's Office	Machines did not meet technical grinding and operational specifications	108,250,000
RISE - Street Lights (LOT 1 & 2)	Tanzania Rural and Urban Roads Agency (TARURA)	Supplied luminous efficiency and components inconsistent with the contract	765,000,000

Project Name	Implementer	Nature of Non-Compliance	Contract/Payment Value (TZS)
HEET - Solar Panels	Mwalimu Julius K. Nyerere University of Agriculture and Technology (MJNUAT)	System design mismatch (single-phase supplied instead of the required three-phase compatibility)	106,533,997
Total			979,783,997

Source: Management letters

148. The weaknesses were mainly attributed to inadequate technical due diligence at requisition and evaluation stages, insufficient verification of compliance prior to shipment and installation, and ineffective supervision and inspection controls during contract execution.

149. The observed weaknesses were mainly attributed to inadequate technical due diligence at the requisition and evaluation stages, insufficient verification of compliance prior to shipment and installation, and ineffective supervision and inspection controls during contract execution. In addition, the detection of deviations only after installation indicates that the Inspection and Acceptance Committee did not effectively perform its mandated functions, reflecting a significant deficiency in internal control systems, particularly in the inspection and acceptance process.

150. I recommend that Management of respective entities strengthen technical evaluation and quality assurance mechanisms throughout the procurement cycle. In addition, supervision and inspection controls should be enhanced to prevent the recurrence of acceptance of non-compliant goods and works in future projects.

6.4 Payments and Certified Works Not Supported by Proper Measurements, BoQ, and Certifications - TZS 6.06 billion

151. Regulations 329(2) and 329(3) of the Public Procurement Regulations, 2024 require that payments for works be authorised based on measurement and certification of completed works. Further, the Guidelines for Carrying out Works under Force Account (2020), Paragraphs 9.4 and 25.3, require joint measurement and certification by the Project Manager and executing entity before payment.

152. Review of contract files, payment certificates, force account documentation, and contract termination records for five projects noted that

payments and certified works amounting to TZS 6.06 billion were not adequately supported by measurement records, detailed Bills of Quantities (BoQs), or proper certification as details in the **Table 16**.

153. These practices indicate non-compliance with procurement regulations and force account guidelines requiring payments to be based on properly measured and certified works, thereby undermining transparency, accountability, and value for money in public expenditure.

Table 16: Payments and Certified Works Not Supported by Proper Measurement, BoQ, and Certification

S/N	Entity	Project	Nature of Irregularity	Amount (TZS)
1	Ministry of Water	Second Water Sector Support Project (WSSP II)	Certified value upon contract termination not supported by detailed BoQ and measurement records	1,432,753,523
2	Prime Minister's Office - Regional Administration and Local Government	BOOST Primary Student Learning Program	Works paid before certification under Force Account	54,434,650
3	Ministry of Education, Science and Technology	Global Partnership for Education - Teachers Support Programme (Variable Tranche)	Payments made without measurement sheets and engineer certification	42,730,864
4	Sokoine University of Agriculture	HEET Project	Payments made without measurement of actual work completed	4,307,567,466
5	Prime Minister's Office - Regional Administration and Local Government	SEQUIP	Payments made to local artisans without certification by the Project Manager	227,374,943
Total				6,065,614,446

Source: Management letter

154. The foregoing observations indicate weaknesses in compliance with the applicable procurement regulations and Force Account guidelines, coupled with inadequate supervision by Project Managers and Engineers. In addition, internal controls over measurement, certification, and documentation prior to payment and contract closure were not operating effectively. These control deficiencies expose the Government to risks of overpayment, underpayment, or payment for incomplete or substandard work.

155. I recommend that Management of respective entities recover the cost of the non-compliant items supplied and require the contractor to remove and replace them at his own cost.

6.5 Unsecured Advance Payments and Unrecovered Advances worth TZS 2.95 billion

156. Regulation 314(3) of the Public Procurement Regulations, 2024 requires that advance payments be made only after submission and verification of a valid advance payment guarantee, which must remain effective until commensurate performance is achieved.

157. During the audit, I noted that advance payments totaling TZS 2.95 billion were issued under four development projects without ensuring valid and enforceable Advance Payment Bank Guarantees. Out of this amount, TZS 2.2 billion relates to advance payments issued without securing or renewing the required guarantees, while TZS 751.24 million remained unrecovered following contractor financial incapacity, contract termination, or failure to execute the contracted works as details in **Appendix VII**.

158. These anomalies were attributed to weaknesses in contract management controls, inadequate monitoring of bank guarantee validity, and failure to enforce contractual provisions before authorising advance payments.

159. Issuing advance payments without valid guarantees exposes the Government to significant financial risks, including potential loss of public funds in cases of contractor default, bankruptcy, or contract termination. The unrecovered amounts represent a direct financial loss and may lead to increased project costs and delays in achieving intended development objectives.

160. I recommend that management of respective entities
 (a) Institute proper controls to ensure that no advances are paid to contractors without valid advance bank guarantees, and

- (b) Recover the advance payments from terminated contractors or suppliers.

6.6 Delayed Settlement of Contractors' Claims TZS 81.79 billion and USD 107,315

161. Regulation 50(1) of the Public Procurement Regulations, 2024, obliges Procuring Entities to ensure timely settlement of certified claims.

162. My review of payment records and Interim Payment Certificates (IPCs) noted long outstanding contractors' claims amounting to TZS 81.79 billion and USD 107,315. The delays ranged between 5 and 1,161 days beyond the contractual period of 56 days stipulated in the GCC as detailed in **Appendix VIII**.

163. The delays were mainly attributed to insufficient release of funds by the Ministry of Finance for the Government of Tanzania counterpart contribution and delays in obtaining "no objection" approvals from the African Development Bank for addendum works exceeding the approved contract amounts.

164. Prolonged delays in settling contractors' claims expose the Government to risks of interest charges, escalation of project costs, contractual disputes, and cash flow constraints to contractors, which may adversely affect project progress and timely delivery of infrastructure services.

165. I recommend that the Government adhere to the contractual payment terms by ensuring that certified payments are processed and settled within the timelines stipulated in the respective contracts. This will minimize the accrual of interest on delayed payments, prevent avoidable contractual disputes, and safeguard public funds from unnecessary additional costs.

6.7 Interest Charged Due to Delay in Payment of the Contractors TZS 8.23 billion

166. Clauses 14.7(c) and 14.8 of the General Conditions of the Standard Contracts require that if the contractor is not paid within 56 days after the Engineer (Project Manager) receives the statement and supporting documents, the contractor is entitled to interest on the unpaid amount. This interest is compounded monthly for the duration of the delay.

167. I reviewed payment records and noted that delays in settling certified contractors’ claims beyond the contractual payment period resulted in avoidable interest charges amounting to TZS 8.23 billion across several infrastructure projects, comprising TZS 1.54 billion related to three road projects implemented by TANROADS and TZS 6.69 billion associated with delayed payments in airport upgrading and rehabilitation projects. These charges could have been avoided had payments been made within the contractual timelines. Details of the affected projects are presented in Table 17.

Table 17: Interest charged due to delayed payment to contractors

S/No	Project Name	Amount (TZS)
1	Multinational Rumonge-Gitaza (45km) and Kabingo-Kasulu-Manyovu (260.6km) Roads Upgrading Project	336,403,219
2	Dodoma City Outer Dual Carriageway Ring Road (112.3 km)	1,115,376,745
3	Dar es Salaam Urban Transport Improvement Project (DUTP)	90,441,925
4	Rehabilitation and Upgrading of Shinyanga Airport	107,445,321
5	Upgrading of Mwanza Airport	3,518,189,060
6	Rehabilitation and Upgrading of Musoma Airport	629,162,977
7	Rehabilitation and Upgrading of Tabora Airport	205,436,607
8	Rehabilitation and Upgrading of Sumbawanga Airport	81,476,628
9	Rehabilitation and Upgrading of Songea Airport	2,151,180,577
Total		8,235,113,058

Source: Management letters and technical audit reports

168. I recommend that the Government to ensure that contractors claims are paid on time to avoid interest charges.

6.8 Loss Due to Construction of Asphalt Pavement Using Substandard Materials TZS 17.25 billion

169. Para 4202-4205 of the Standard Specifications for Road Works (SSRW), 2000 require that asphalt pavement materials and constructed layers comply with prescribed technical standards, and any works not conforming to specifications be rejected and rectified at contractor's own cost.

170. My review of contract documents, technical reports and site verification established that the constructed pavement along Lot 2: Kanyani Junction-Mvugwe Road, specifically between Chainage Km 77+545 and Km 124+900 (47.355 km), exhibited structural defects affecting both the base course and Asphalt Concrete (SP 12.5) surfacing layer.

171. However, a review of technical investigation conducted by the Bureau for Industrial Cooperation (BICO), University of Dar es Salaam confirmed that the defects were attributable to the use of unsuitable aggregates. The investigation identified material quality anomalies including excessive linear shrinkage and fines in the base course and excessive air voids in the asphalt concrete. These conditions reduce road strength, facilitate water pressure, and accelerate premature pavement failure.

172. Following these findings, the Consultant issued instructions on 19 July 2024 requiring the Contractor to remove and fully reconstruct the defective base course using suitable Crushed Rocks (CRR) layer and Asphalt Concrete (SP 12.5) layers at no additional cost to the employer.

173. Further, through a letter referenced AFTZ039-S2248-20250813 dated 13 August 2025, the Consultant subsequently approved the Contractor's proposal to repair defective sections on a case-by-case basis and apply Double Surface Dressing (DSD) over the existing asphalt concrete as a remedial measure. Other sections the contractor applied Single Surface dressing. On 13 January 2026, following site verification and discussions, TANROADS formally revoked the Double Surface Dressing approval and reinstated the requirement for full reconstruction of the defective works at the contractor's cost. Despite the identified defects and ongoing dispute on corrective measures, my review of payment certificates established that defective works were certified and paid. The total value of defective certified work paid amounted to TZS 17.25 billion.

174. The delayed enforcement of reconstruction and certification of non-compliant works exposed the Employer to significant financial and technical risks, including potential premature pavement failure and additional reconstruction costs.

175. I recommend that TANROADS Management enforce contractual provisions requiring the full reconstruction of defective base and asphalt layers in accordance with approved specifications, at no additional cost to the Employer.

6.9 Defective Makere Bridge Not Rectified

176. Para 1221 of the Standard Specifications for Road Works (SSRW), 2000 states that accepted drawings shall form an integral part of the contract documents and notwithstanding the approval and/or acceptance and signing of the drawings, the contractor shall take full responsibility for all details, discrepancies, omissions, errors, etc, in respect of the said drawings as well as for the consequences thereof.

177. My review of the Consultants' Design Verification Report, 2024 related technical documentation and site visit for Makere bridge, constructed in 2022 at a total contract cost of TZS 1.61 billion, revealed structural cracks in the bridge girders. The cracks were observed at approximately 4.2 to 4.5 metres from both abutments.

178. The Consultant's Design Verification Report, 2024, identified that the contractor's submitted shop drawings incorporated a structural detailing anomaly whereby the bottom reinforcement bars of a single layer of 3@D32×7 was bent twice at 45° for lap locations with a double layer of 4@D32×7. The report identified that this configuration was different from the at bending schedule, which could lead to cracks in the beam. Further, the report stated that bending at 45° reduces the tension force transfer by 50% compared to a straight lap joint.

179. Instead, the contractor opted to use Carbon Fiber Reinforced Polymer (CFRP) wrapping as a permanent remedial solution. TANROADS approved the CFRP remedial approach subject to crack monitoring. However, I noted that the remedial measure taken did not have the approved structural verification for the design life period of 50 years. The long-term durability of the bridge is still uncertain due to absence of the documented assessment confirming that the remedial approach will sustain the bridge's intended 50-year design life. Although TANROADS requires crack monitoring as a condition for approving the CFRP solution, the monitoring responsibility will initially be undertaken by the Contractor and subsequently transferred to TANROADS. This arrangement creates a long-term operational and financial burden on TANROADS beyond the Contractor's liability period.

180. The defects were primarily attributed to inadequate review of shop drawings and site supervision by the Supervision Consultant and insufficient utilisation of TANROADS’ internal technical capacity to independently verify structural detailing and remedial proposals.

181. Adoption of CFRP as a permanent remedy, without verified structural equivalence of the original expected bridge strength, introduces uncertainty regarding long-term durability and may expose road users to safety risks.

182. I recommend that TANROADS ensure a remedial approach is adopted that provides verified compliance with design requirements, long-term durability, and value for money, including reconsideration of reconstruction where necessary.

6.10 Completed Projects Put into Use Without Final Inspection and Completion Certificate TZS 12.41 billion

183. Regulation 309 and Regulation 313A of the Public Procurement Regulations, 2024 require procuring entities to effectively manage works contracts and ensure inspection and formal acceptance of completed work prior to use.

184. Review of project documents and site visits to the two projects revealed that construction works valued at TZS 12.41 billion were completed and put into use before final inspection and acceptance. Consequently, Completion Certificates were not prepared, and Defect Liability Periods were not formally established. Details are shown in Table 18.

Table 18: Completed Projects Put into Use Without Final Inspection and Completion Certificate

Project	Implementer	Status Identified	Amount (TZS)
BOOST Primary Student Learning Program	PMO-RALG	Projects completed and operational without final inspection and Completion Certificates	12,046,850,000
TASAF III - PSSN II	TASAF	Mortuary & Laundry and 80 Students’ Dormitory completed and operational without inspection by external experts and issuance of certificates	366,447,062
Total			12,413,297,062

185. Failure to conduct final inspections and issue completion certificates weakens contract management controls and exposes the government to the risk of accepting substandard works. In addition, absence of a formally established defect liability period limits the ability of government to enforce rectification of defects, thereby compromising quality assurance, value for money, and long-term sustainability of the constructed infrastructure.

186. I recommend that the management of respective entities ensure all completed projects are subjected to formal final inspection and issuance of Completion Certificates prior to being put into use and Defect Liability Periods should be formally established in accordance with contractual provisions.

6.11 Absence of Key Personnel During Project Execution

187. Regulation 311 and Regulation 329 of the Public Procurement Regulations, 2024 require effective management and supervision of works contracts to ensure contractors comply with contractual obligations, including deployment of approved and qualified key personnel throughout contract implementation.

188. The audit found persistent non-compliance with contractual requirements relating to deployment of key personnel. Key professionals required were frequently absent during critical stages of project execution. It was further noted that some personnel deployed on site were not those specified in the signed contracts, and replacement staff were engaged without prior approval or submission of updated CVs for verification. In some cases, deployed personnel lacked the requisite qualifications and experience compared to those originally proposed and incorporated into the contracts.

189. Moreover, in HEET project, the same key personnel were concurrently assigned to more than one lot, contrary to contractual provisions requiring dedicated personnel for each lot. Despite these deviations, supervising consultants and project managers continued to certify work and process payments without enforcing compliance with staffing requirements. Refer to the Table 19.

Table 19: Absence of Key Personnel

S/No	Project	Implementer	Key Personnel Issue Identified
1	HEET Project	Sokoine University of	Frequent absence of Civil, Mechanical, Electrical, ICT Engineers, Quantity Surveyors, Land Surveyors, and Social,

S/No	Project	Implementer	Key Personnel Issue Identified
		Agriculture (SUA)	Health, and Safety Officers and unapproved personnel substitutions
2	Higher Education for Economic Transformation (HEET)	Mwalimu Julius K. Nyerere University of Agriculture and Technology (MJNUAT)	Same key personnel concurrently deployed across multiple lots contrary to contract; lack of dedicated staffing per lot
3	Agriculture and Fisheries Development Programme (AFDP)	Prime Minister's Office	Failure to mobilise key personnel despite receipt of advance payment; Site Engineer, Project Manager, Quantity Surveyor and Environmental Expert not available on site
4	Msalato International Airport Phase I (Lot 1, Package 2 - Buildings)	Tanzania National Roads Agency (TANROADS)	Absence of a formally appointed Contractor's Representative as required under Clause 4.3.1 of GCC
5	Multinational Rumonge-Gitaza (45km) and Kabingo-Kasulu-Manyovu (260.6km) Roads Upgrading Project	Tanzania National Roads Agency (TANROADS)	Only 30% of key staff mobilised; critical professionals (CR, Works Manager, Engineers, Surveyor, HSE, ICT, Customs Expert) not mobilised; unapproved and underqualified personnel deployed; request to replace all un-mobilised staff
6	Upgrading of Mnivata-Newala-Masasi Road (160 km) to Bitumen Standard	Tanzania National Roads Agency (TANROADS)	Contractor implementing works without an approved Contractor's Representative (CR); temporary acting CR pending approval

Source: Management letters

190. These weaknesses indicate inadequate contract administration and ineffective monitoring of contractor obligations regarding the deployment of key personnel. The absence of qualified and dedicated professionals compromised site supervision, quality assurance, and adherence to technical specifications, contributing to substandard workmanship and slow progress of work.

191. I recommend that Management of the respective Implementing Entities strengthen enforcement of contractual provisions relating to key personnel deployment by ensuring that only approved and qualified personnel are mobilised and retained throughout the contract period.



Chapter Seven

Technical Audit on the Construction, Rehabilitation and Upgrading of Airports

7.1 Introduction

192. The government of Tanzania has decided to develop existing airports and construct new ones to achieve reliable, sustainable transportation and facilitate the growth of various sectors. The projects were executed in Mwanza, Shinyanga, Musoma (in Mara region), Geita, Tabora, Songea (in Ruvuma region), Sumbawanga (in Rukwa region) and Lindi.

193. The projects were financed by the Government of Tanzania (GoT), European Investment Bank (EIB), World Bank (WB), OPEC Fund for International Development (OFID), Arab Bank for Economic Development in Africa (BADEA).

194. The overall objective of the audit was to evaluate whether the Tanzania National Roads Agency (TANROADS) and the Tanzania Airport Authority (TAA) have managed the construction, upgrading and rehabilitation of Airports in the country with due regard to time, cost, and quality, thereby achieving the intended project objectives. The technical audit covered twelve years, from 2012/13 to 2023/24 financial years, focusing on completed and ongoing projects.

7.2 Inadequate Feasibility Study, Design Omissions and Incomplete Bills of Quantities Resulted in Additional Costs of TZS 31.54 billion

195. Section 2.4(2) of British Standards (BS) EN 1997-1:2004 requires that project designs be based on reliable and adequate knowledge of ground conditions to minimise unforeseen changes during construction. Further, Para 2.4 of the Ministry of Finance Guidelines for Project Planning and Negotiations for Raising Loans, Issuing Guarantees and Receiving Grants, 2020 requires implementing agencies to ensure that detailed design reports are robust, reliable and supported by realistic cost estimates for all project components to limit variations during implementation.

196. However, I noted that inadequate feasibility studies, incomplete geotechnical investigations, design omissions and non-inclusion of essential

items in the Bills of Quantities (BoQ) resulted in additional costs amounting to TZS 31.54 billion across six airports. The additional costs arose from variations due to unforeseen ground conditions, increase in quantities, omission of critical airport components at design stage, and exclusion of specified items such as geosynthetic membrane from the original BoQ. Details are shown in Table 20.

Table 20: Summary of Additional Costs Due to Design and Planning Deficiencies

Airport	Nature of Additional Cost	Amount (TZS)
Mwanza	Construction variations and cargo terminal modifications	3,216,737,195
Musoma	Additional pioneer layers for runway pavement	847,444,700
Geita	Increase in item quantities	17,227,777,570
Tabora	Additional architectural/building services and civil works	1,564,189,658
Songea	Omitted airside works, AGL, tower, reservoir, fire tender and related facilities	7,006,452,418
Sumbawanga	Non-inclusion of geosynthetic membrane in BoQ	1,677,400,000
Total		31,540,001,541

197. I recommend that TAA and TANROADS ensure that feasibility studies, detailed designs and Bills of Quantities comprehensively cover all technical, operational and geotechnical requirements prior to commencement of projects.

7.3 Nugatory Payment for Construction of Terminal Building - Mwanza airport TZS 5.81 billion

198. Section 47 of the Public Procurement Act, Cap 410, which states that a procuring entity, in the execution of its duties, should strive to achieve the highest standards of equity, considering the need to obtain the best value for money in terms of price.

199. Review of the payment records in IPC 25 noted that a payment was made to the contractor for the construction of the terminal building, which was not executed by TAA and TANROADS and was omitted under addendum 1 that was signed on 13 December 2017, as shown in Table 21.

Table 21: Nugatory Payment for Construction of Terminal Building

Item	Amount (TZS)
Clearing & Grubbing	27,300,000
Remedial works in Mwanza airport at the existing terminal area	576,206,078
Redesign of the new terminal buildings	5,212,333,882
Total	5,815,839,960

Source: Auditors’ Analysis on the IPCs, 2025

200. This has been contributed by absence of transparency in TAA's contract management, leading to untraceable paid costs that do not reflect the actual constructed item.

201. I recommend that TAA and TANROADS conduct an evaluation to seek utilisation of the stated amount and recover the paid amount from the contractor whenever there is an absence of justification on the payment made.

7.4 Runway Friction Tests were not performed for Airport Projects at Mwanza, Shinyanga, Musoma and Geita

202. Para 7.6 of the international Civil Aviation Organization (ICAO) standard Annex 14 requires that, among the factors affecting the friction coefficient between the tyre and the runway surface, texture is particularly important. If the runway has a good macro-texture that allows water to escape beneath the tyre, the friction value will be less affected by speed. Conversely, a low macro-texture surface will produce a larger drop in friction as speed increases.

203. However, I noted that the test of macrotexture and microtexture were not conducted during construction of the project. The TANROADS officials clarified that the tests were yet to be assessed and would be assessed before the project closure. This test is essential to ensure that the friction surfaces of the runways are maintained to support the aircraft during takeoff and landing.

204. I noted that this was due to inadequate stakeholder involvement during construction, as TAA did not provide sufficient input during project execution. Further, TAA was only engaged in the project construction upon TANROADS' invitation during the site meetings, and it sought technical advice and comments on the constructed items.

205. The uncertainty of the runway texture's quality puts the level of friction provided by the runway during take-off and landing at risk, affecting security, especially during rainy seasons. TANROADS responded that it implemented the project according to contract specifications, which did not include micro/macro texture assessments. Runway friction varies over time; TAA will continue periodic monitoring and provide updates to pilots.

206. **I recommend that TAA ensure that the required tests are performed to confirm the required standards.**

7.5 Delayed Completion Resulted in Additional Consultancy Costs

207. Review of project records for rehabilitation and upgrade of Sumbawanga and Tabora Airports indicated that the original completion date of 30 March 2024 was extended to 17 October 2025, resulting in delays of 562 days for Tabora Airport. The original completion date was 13 March 2025 and was extended to 21 January 2026 (314 days) for Sumbawanga Airport. These extensions caused by additional works led to additional consultancy costs of TZS 964.33 million for Tabora airport and USD 262,380 for Sumbawanga airport.

208. For Tabora Airport, the delays were mainly caused by late relocation of existing water supply infrastructure, challenges in scheduling and confirming the Factory Acceptance Test (FAT) for meteorological equipment, and administrative delays in the approval and confirmation of ICT-related variations.

209. For Sumbawanga Airport, the delays were primarily attributed to failure to relocate utilities on time, late clarification and issuance of VAT and Pre-shipment Verification of Conformity (PVoC) exemption certificates, variations for additional works including installation of toilets in the control tower, delays in honouring payment certificates, and delayed approval of provisional items such as furniture materials and a 1000kVA generator.

210. **I recommend that TANROADS ensure timely fulfillment of contractual and administrative obligations to prevent unnecessary extensions of time and additional consultancy costs.**



Chapter Eight

Technical Audit On The Construction And Rehabilitation Of Sports Infrastructure

8.1 Introduction

211. The Government of the United Republic of Tanzania, through the Ministry of Information, Culture, Arts and Sports (MICAS), is implementing major initiatives to expand and modernise the National sports infrastructure in preparation for hosting the 2027 Africa Cup of Nations (AFCON). Key projects include the construction of the Arusha Ultra-Modern Complex Football Stadium with an athletic field, and the rehabilitation of Benjamin Mkapa Stadium and Uhuru Stadium, aimed at enhancing the country's international profile, supporting economic opportunities, and demonstrating compliance with international hosting standards.

212. The overall objective of the Technical Audit was to assess whether the Ministry of Information, Culture, Arts and Sports has adequately managed the construction of Arusha, Rehabilitation of Benjamin Mkapa and Uhuru Stadium sports infrastructures with due regard to time, cost, quality, scope, and functionality to meet the objectives of the projects.

8.2 Weaknesses in the Procurement of the Arusha Stadium Construction Project

213. Regulation 69(3) of the Public Procurement Regulations, 2013, requires procuring entities to prepare accurate and realistic cost estimates. The Annual Procurement Plan of Ministry of Information, Culture, Arts and Sports for the financial year 2023/24 provided for TZS 187 billion for the project; however, the contract signed on 19 March 2024 amounted to TZS 338.54 billion (VAT inclusive), representing an increase of TZS 151.54 billion, equivalent to 81% above the approved estimate. This significant variation suggests that the initial estimates were not realistic, which later contributed to delays in payments to the contractor during implementation.

214. I further noted that the contractor was procured through a single-source method citing the reason being urgency, without sufficient supporting evidence. The tender was advertised for approximately 20 days, which would

have allowed the use of competitive procurement methods. In addition, the Ministry had already initiated the process of procuring consultancy services as early as August 2023, indicating that the need for the project was known in advance and was not an emergency. This practice is inconsistent with Regulation 149(1) of the Public Procurement Regulations, 2013, which requires procurement of works to be conducted through competitive methods unless justified otherwise. As a result, the use of a single-source method limited competition and reduced the opportunity for the Government to obtain value for money.

215. I also found weaknesses in the negotiation process. Specifically, 11 out of 16 negotiated items were not included in the approved negotiation plan, contrary to Regulations 226(6) and 227(1) of the Public Procurement Regulations, 2013, which require all negotiation areas to be approved in advance by the Tender Board. During negotiations, key changes were made to the project scope, including downgrading the stadium category and removing components such as a multi-purpose indoor arena and swimming complex, yet the contract price was not reduced accordingly. This is contrary to Regulation 225(2)(a), which prohibits negotiations that substantially alter the original requirements. I also noted that costs amounting to approximately TZS 3.27 billion for tender preparation were included in the contract and charged to the Government, contrary to Clause 6.1 of the Instructions to Tender, which requires such costs to be borne by the bidder.

216. These weaknesses indicate that the procurement process was not conducted in a manner that ensured economy, efficiency, and transparency. The combination of inaccurate cost estimates, unjustified use of a non-competitive procurement method, and weak negotiation practices resulted in increased costs and reduced project benefits, thereby undermining value for money in the use of public resources.

217. I recommend that the Ministry of Information, Culture, Arts and Sports strengthens the preparation of realistic and evidence-based cost estimates, ensures that competitive procurement methods are applied except where clearly justified, enhances oversight of negotiation processes, and enforces accountability within procurement management structures to safeguard public funds.

8.3 Irregularities in Contract Price Negotiations

218. The Instructions to Tenderers (ITT) Clause 37.1 allows negotiations with the lowest evaluated tenderer to specific areas, such as minor technical alterations, quantity reductions for budgetary reasons, and price reductions to align with estimates provided they do not render the tender abnormally low. Furthermore, ITT Clause 30.7 stipulates that if a tender is unbalanced or front-loaded, the Procuring Entity (PE) must require the tenderer to provide a detailed price analysis to demonstrate consistency with construction methods.

219. Additionally, Regulations 226(6) and 227(1) of the Public Procurement Regulations (PPR) GN.446 of 2013 require the negotiation team to follow a negotiation plan approved by the Tender Board, specifying the issues and parameters for negotiation.

220. The audit established that the negotiation team improperly included items in the negotiation process that led to significant price increases rather than reductions as follows:

- i. The team negotiated "unbalanced or front-loaded" pricing for light fittings, which is not an allowed area for negotiation under ITT Clause 37.1. The negotiation of these prices was executed by adding a '0' value at the end of original unit prices (e.g., increasing a unit price from TZS 1,232,000 to TZS 12,320,000), which effectively increased the total price for light fittings from TZS 185,806,500 to TZS 1,858,065,000.
- ii. Despite identifying the prices as abnormally low, the Ministry of Information, Culture, Arts and Sports did not, during the evaluation stage and prior to contract award, request the bidder to confirm or provide a detailed price analysis as required under ITT Clause 30.7, nor did it evaluate such analysis to justify the identified abnormally low rates. Instead, the Ministry used the negotiation phase to irregularly inflate the contract price by TZS 1.98 billion.
- iii. The team negotiated three additional items (including stadium seats and generators) that were not included in the negotiation plan approved by the Tender Board. For instance, the price per seat was increased from TZS 81,000 to TZS 99,114.

4. These actions resulted in an unauthorized and irregular increase in the contract price totaling TZS 1.98 billion (comprising TZS 1.67 billion from light fittings and TZS 314.04 million from items outside the negotiation plan). Such deviations from established procurement procedures expose the Procuring

Entity to financial loss and undermine the integrity of the competitive tendering process.

221. I recommend that the Procuring Entity:

- (a) recovers amounts paid in excess of justified contract values in accordance with the law and contract conditions;
- (b) Institute administrative and/or disciplinary actions against officers involved in the irregular negotiation process for non-compliance with the Public Procurement Regulations and the applicable Instructions to Tenderers (ITT); and
- (c) Strengthen internal controls over the procurement process by ensuring that all negotiations strictly adhere to approved negotiation plans and permissible areas as stipulated under the ITT, and that any deviations are subject to prior Tender Board approval.

8.4 Overstatement of Upgrade Costs by TZS 2.97 billion at Risk at Arusha Stadium

222. The stadium was initially designed as a CAF Category 3 facility with a seating capacity of 30,000 spectators. However, Confederation of African Football (CAF) regulations require that the Men's Africa Cup of Nations (AFCON) final tournament be hosted in Category 4 stadiums, which mandate a capacity exceeding 30,000 spectators. The failure to align the original design with these requirements necessitated a revision of the project scope to comply with Category 4 standards, resulting in an increase of the contract price by TZS 5.99 billion.

223. I revealed that TZS 2.97 billion of the upgrade cost was overstated due to incorrect calculation of required functional space areas. While the Project Manager determined a requirement of 877.106 square metres, physical verification conducted during the audit established that only 442.072 square metres were actually constructed, leaving a redundant area of 435.034 square metres.

224. Given that the contract is structured as design-and-build, there is a risk that the Government may pay the full addendum amount of TZS 5.99 billion despite the reduced physical space built. This situation arose from inadequate preparation of the project addendum.

225. I recommend that the Ministry of Information, Culture, Arts and Sports:

- (a) Conduct joint re-measurement and verification of all upgraded functional areas to confirm the actual quantities executed; and

(b) Adjust the contract sum accordingly to prevent payment for unexecuted works and safeguard public resources.

8.5 Payment Made for Unexecuted Works for the Rehabilitation of Uhuru Stadium worth TZS 4.50 billion (VAT Exclusive)

226. Sub-Clause 14.3.2 of the General Conditions of Contract (GCC) requires the Contractor to apply for payment based only on the estimated value of works executed. Further, Sub-Clause 14.6 of the GCC requires the Project Manager to determine and certify the value of works executed as submitted by the Contractor before payment.

227. However, a review of Interim Payment Certificate (IPC) No. 2 and physical site verification revealed that payments amounting to TZS 4.5 billion were made for Spectator's Seats, electrical installations, running track epoxy, and artificial turf and accessories which had not yet been executed at the time of certification and payment. The summary of the costs for each item paid is shown in **Table 22**.

Table 22: Summary of Paid Unexecuted Work Items

Item Description	Amount (TZS)
Spectator's Seats	52,500,000
Electrical Installations	2,439,874,200
Running track Epoxy	132,055,000
Artificial Turf & Its Accessories	1,883,200,000
Total Amount	4,507,629,200

Source: Auditors' Analysis

228. This was caused by inadequate management of the contract by the Ministry of Information, Culture, Arts and Sports to ensure that payment is made following the executed and accepted works.

229. I recommend that the Ministry of Information, Culture, Arts and Sports ensure that overpaid amount is recovered.



Chapter Nine

Technical Audit Report on the Construction of Dodoma City Outer Ring Road to Dual Carriageway 112.3 Km

9.1 Introduction

230. The Dodoma City Outer Ring Road dual-carriageway project, implemented by TANROADS with financing from the African Development Bank and the Government of Tanzania, aims to decongest the Capital City, improve safety, and support Dodoma’s role as the National administrative and economic hub.

231. This Technical Audit assessed TANROADS’ implementation of Lots 1 and 2 in terms of cost, time, quality, and scope, and identified challenges and lessons for future road projects.

232. The audit covered a period from 2018/19 to 2025/26 to assess the project across all key phases from initiation, planning, through execution and supervision, to expected closure. The project particulars are as shown in **Table 23**.

Table 23: Summary of Project Particulars

Lot	Contract Number	Scope of Contract	Type	Road Length (km)	Contract Value (TZS)
Lot 1	TRD/HQ/10 03/2020/21	Construction of Dodoma City Outer Dual Carriageway Ring Road: Nala - Veyula - Mtumba - Ihumwa Dry Port	Works	52.3	100,840,778,592
	TRD/HQ/10 07/2021/22	Supervision of Works for Lot 1	Supervision	-	4,338,139,545
Lot 2	TRD/HQ/10 04/2020/21	Construction of Dodoma Outer Dual Carriageway Ring Road: Ihumwa	Works	60	120,860,638,210

Lot	Contract Number	Scope of Contract	Type	Road Length (km)	Contract Value (TZS)
		Dry Port - Matumbulu - Nala			
	TRD/HQ/1032/2020/21	Supervision of Works for Lot 2	Supervision	-	4,409,619,557
Grand Total (Lot 1 & Lot 2)					230,449,175,904

Source: Auditor's analysis from Works and Supervision Contract, 2025

233. The findings presented in the subsequent sections highlight weaknesses observed during audit. These issues are analysed in relation to applicable contractual provisions, financing requirements, and public procurement regulations, with a view to assessing their implications on value for money, project sustainability, and achievement of intended objectives.

9.2 Unpaid GoT Portion Amounting to TZS 16.91 billion

234. Para 2.5.1 and 2.5.2 of the Project Appraisal Report 2018, stipulate that the financing plan for the construction works consists of 85.08% of interim payment certificates (IPCs) to be financed by the bank (AfDB + AGTF) and 14.92% by the Government of Tanzania. Further, Clauses 14.7.1 and 14.7.2 of the General Conditions of Contract require that both the bank and the Government, through TANROADS, settle the certified amounts for each IPC within 56 days of the engineer receiving the statement and supporting documents.

235. However, I noted that the contractor's claims amounting to TZS 8 billion for Lot 1, representing the Government portion under IPC No. 6 to 20, had remained outstanding as at the time of the audit in October 2025. Similarly, contractor's claims totalling TZS 8.9 billion, being the government portion under IPC No. 5 to 20 for Lot 2, had also remained outstanding as of October 2025.

236. The delay in payment was primarily attributed to limited budget ceilings and non-disbursement of the Government's allocated funds for the project. This situation adversely affects the contractor's cash flow, potentially slowing project implementation, increasing financing costs through interest and commitment charges on undrawn disbursements, and creating a risk of non-compliance with contractual payment terms.

237. I recommend that the government honour its contractual obligation by paying its portion as per the contract terms.

9.3 Inadequate Coordination Between TANROADS and TRC Resulted in Significant Project Delays

238. According to Para 2.1 of the Guidelines for Project Planning and Negotiations issued by the Ministry of Finance, 2020, implementing agencies are required to engage relevant stakeholders during the planning stage. This engagement is intended to align future development plans across sectors, avoiding the duplication of efforts and the unnecessary destruction of existing infrastructure.

239. The audit found that the construction of the Standard Gauge Railway (SGR) overpass bridge (OP13A) at Chainage 49+025 was not executed by the Tanzania Railway Corporation (TRC) as part of its original scope. This omission created a bottleneck at the intersection of the ring road and the SGR, preventing the contractor of the ring road Lot 1 from completing related works and hindering the overall handover of the project.

240. The failure to construct the bridge was primarily driven by coordination deficits between TANROADS and TRC during the project's planning and execution phases. Specific issues included Untimely sharing of design information and technical approvals, inadequate arrangements for site access, prolonged decision-making, and inefficient sequencing of works between the two agencies.

241. The lack of coordination has led to project delays for over one year which has resulted in reduced mobility for road users, increased travel times, and heightened construction risks.

242. I recommend that TANROADS, in collaboration with TRC, finalize the financing and prioritize the construction of the bridge at the SGR junction to mitigate further delays to ensure passability.

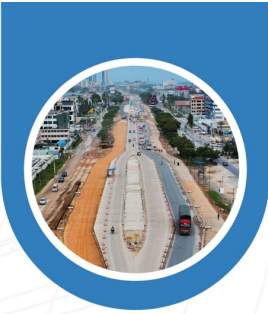
9.4 Absence of Weighbridge Facilities for Heavy Vehicles along Dodoma Ring Road, Risking Durability of the Road

243. Para 5.4.3 of the Tanzania Pavement Design and Geometry Manual (2002), stipulates that roads must have adequate weighbridge facilities to control and monitor heavy vehicle loads, ensuring that pavement structures are not subjected to axle loads exceeding the design Traffic Load Class (TLC).

244. However, I noted that the ring road currently lacks weighbridge facilities, except for the existing Nala weighbridge, which is 3.2km from the Nala roundabout. As a result, heavy vehicles are diverting from Nala roundabout, particularly along the Nala-Mtumba section, bypassing the weighbridge. Similarly, heavy vehicles coming from Manyara have no available weighbridge along the route for load control.

245. Continuous passage of heavy vehicles exceeding the designed TLC poses a high risk of premature pavement failure, including rutting, cracking, and accelerated deterioration. This can result in increased maintenance costs, reduced pavement service life, increased traffic safety risks, and potential disruption to road users if the pavement fails before the intended design life.

5. I recommend that TANROADS ensure this road is protected against overloaded vehicles through the construction of a weighbridge for traffic from Morogoro, Singida, Arusha, and Iringa.



Chapter Ten

Technical Audit on The Construction of Bus Rapid Transit Infrastructure, Phases 3 and 4

10.1 Introduction

246. To mitigate urban traffic congestion, the Government of Tanzania is currently expanding the Dar es Salaam Bus Rapid Transit (BRT) system through the implementation of Phases 3 and 4. This strategic expansion, supported by World Bank financing, involves the development of 137 km of trunk corridors and 220 km of feeder routes. Phase 3 spans 23.33 km from the City Centre to Ubungo, while Phase 4 extends along Bagamoyo Road to Boko-Basihaya. The roadworks for Phase 3 was anticipated to reach completion by June 2025, with Phase 4 expected to be completed between April and October 2025.

247. The Tanzania National Roads Agency (TANROADS) maintains responsibility for the planning, design, and construction of these phases, ensuring all works comply with engineering standards and specifications. This chapter provides the results of a Technical Audit designed to assess whether TANROADS has managed these infrastructure developments economically, efficiently, and effectively. The audit evaluates project performance regarding time, cost, and quality for works implemented between the 2018/19 and 2024/25 financial years. Details of the project are shown in **Table 24**.

Table 24: Summary of Project Particulars for BRT Phases 3 and 4

S N	Contract No.	Contract Title	Original Contract Price (TZS)
1	TRD/HQ/104 7/2021/22	Phase 3, Lot 1: Road works (23.3km) including Bus Stations along Azikiwe/Maktaba, Bibi Titi/Nyerere Road, Tazara/Uhuru Road, and Shaurimoyo/Lindi Streets.	231,664,120,108
2	TRD/HQ/100 1/2025/26	Phase 3, Lot 2: Building works.	56,604,653,573
3	TRD/HQ/106 1/2022/23	Phase 4, Lot 1: From CBD Maktaba ya Taifa to Mwenge/Ubungo (13.5Km), including 1 bridge, 2 terminals, 20 bus stations, and 10 feeder stations.	174,380,157,323

S N	Contract No.	Contract Title	Original Contract Price (TZS)
4	TRD/HQ/106 5/2022/23	Phase 4, Lot 2: Road Works (15.63 Km) from Mwenge to Tegeta (DAWASA) including 4 bridges, 3 terminals, 19 bus stations, and 5 feeder stations.	193,855,936,443
5	TRD/HQ/106 7/2022/23	Phase 4, Lot 3: Building Works (Mbuyuni Depot, Simu2000 Depot, and Kivukoni Terminal).	60,984,151,987

Source: Auditor's analysis

248. The following sections detail the audit findings regarding the implementation of BRT Phases 3 and 4. These findings evaluate the extent to which TANROADS managed the infrastructure works between FY 2018/19 and 2024/25 in an economical, efficient, and effective manner.

10.2 Inadequate Design of BRT Phase 3 Lot 1 Leading to Cost Overruns and Project Delays

249. My review of the project files for Contract No. TR/HQ/1047/2021/22 revealed significant design inadequacies in the Bus Rapid Transit (BRT) Phase 3 Lot 1 project. The initial design failed to accommodate all essential road users, specifically Non-Motorised Traffic (NMT), until the World Bank intervened and required TANROADS to issue instructions for their inclusion. Furthermore, critical infrastructure components including high-voltage power connections, 170 access roads, cycle lanes, and additional traffic lights were overlooked during the design stage and only identified during implementation.

250. The rectification of these design omissions resulted in a confirmed additional cost of TZS 1.49 billion for the construction of cycle lanes along Nyerere Road. Beyond this confirmed figure, there are 4 other variations whose costs are yet to be determined, including the extension of service roads (from 6.7 km to 14 km) and the provision of 60 additional corridor access. This presents a risk of further cost escalation. Additionally, these design modifications necessitated a 12-month extension of the contract implementation period.

251. I recommend that TANROADS ensure a mandatory design review before procurement to ensure that all project requirements are comprehensively captured, thereby preventing avoidable cost overruns and delays.

10.3 Omission of Mbuyuni Underpass Bridge in BRT Phase 4 Project

252. Contract No. TRD/HQ/1065/2022/2023, dated 30 June 2023, required the construction of the Mbuyuni Underpass Bridge as part of the project scope. The contract requires all designated structures intended to enhance road safety, improve traffic flow, and protect pedestrians and motorists to be constructed as designed. The underpass was specifically designed to minimize conflicts between vehicles, pedestrians, and public transport.

253. However, audit verification conducted on 14 November 2025 found that TANROADS omitted the construction of the Mbuyuni Underpass Bridge during implementation. The omission was attributed to a financing gap of USD 17.7 million. Consequently, TANROADS proposed the construction of an at-grade junction with flexible pavement works at the same location as a temporary measure while awaiting financing for the Mbuyuni Underpass Bridge, without providing an approved engineering redesign to address the original safety and traffic management objectives.

254. Nonconstruction of the bridge increase accident risks, congestion, and operational inefficiencies, undermining the intended traffic management benefits and road safety improvements.

255. **I recommend that the government secure finances and ensure that the bridge is built as designed.**



Chapter Eleven

Technical audit on the Construction Projects of Kilwa Masoko Fishing Harbour and Dar Es Salaam Port Tanks Farm (Oil Terminal)

11.1 Introduction

256. Tanzania's strategic geographical position, featuring a 1,424 km Indian Ocean coastline, a 64,000 sq. km territorial sea, a 223,000 sq. km Exclusive Economic Zone, and extensive freshwater systems including the Great Lakes, provides a strong foundation for a vibrant fisheries sector.

257. The audit assessed whether the Ministry of Livestock and Fisheries (MLF) has adequately planned, designed, and implemented the construction of Kilwa Masoko Fishing Harbour to meet the intended needs and support Tanzania's blue economy and fisheries resource development. The Audit covered financial years 2021/22 to 2024/25. This period was selected to capture information from the feasibility study through to completed and ongoing activities. The following paragraphs contain the results of the audit

11.2 Construction Project of Kilwa Masoko Fishing Harbour

11.2.1 Delayed Establishment of Fishing Authority for Operational and Project Handover

258. According to Para 7.6 of the Feasibility and Preliminary Design Report, 2022, the operational and revenue collection functions were intended to be managed by the expected Fishing Authority, which will then oversee the day-to-day operations of the harbour facilities, including the ice-making plant, fish processing factory, and cold storage units.

259. The feasibility report further emphasised that the expected established authority would be responsible for collecting and handling fees, cargo transfer charges, and other service-based revenues from the end users, including fishing vessels, processors, and exporters, generating estimated annual revenues of USD 13.65 million (baseline scenario) and USD 17.23 million (optimistic scenario).

260. However, based on the interviews with MLF Officials, I noted that the MLF has completed an establishment plan seeking approval from the Cabinet

Secretariat for the establishment of the Fishing Authority, which had not yet been finalised. This delay has resulted in a misalignment between the institutional arrangements and the project's physical progress, which was expected to be completed by December 2025. Consequently, there has been no coordinated planning for the transfer of operational responsibilities of the fishing harbour facilities.

261. Moreover, once the authority is eventually formed, additional costs will be incurred to retrain staff in the operation and maintenance of facilities initially handed over to MLF officers.

262. I recommend that the Ministry of Livestock and Fisheries ensure follow-up is fast-tracked for the establishment of the Fishing Authority as per the institutional arrangements prior to the project handover.

11.2.2 Lack of Cathodic Protection for Submerged Steel Works Worth TZS 2.12 billion

263. Paragraph 5.1.2 (vii) of the Technical Specifications within the Employer's Requirement of the contract between the Ministry of Livestock and Fisheries (MLF) and M/s China Harbour Engineering Company Limited, signed on 7 June 2022, requires that all steelwork exposed to salt water below the mean sea level (2.25 m above CD) must be protected through the application of cathodic protection.

264. During the site visit conducted on 21 October 2025, I noted that structural components immersed below the 2.25 m mean sea level were not provided with the required cathodic protection. Specifically, slipway rails situated at -3.05 m below sea level were found to have initiated rusting. This deficiency is attributed to the contractor's reliance on unauthorized paint coating for submerged sections. This non-conformance was previously highlighted in Non-Conformity Report (NCR 30). The situation was further caused by the Ministry's inadequate enforcement of contractual provisions and a failure to confirm technical compliance and quality assurance prior to the certification of payments.

265. The failure to install cathodic protection exposes the stipway with a construction cost of TZS 2.12 billion to the risk of accelerated corrosion and structural deterioration. Consequently, the intended 50-year design life of these marine structures may not be achieved.

266. I recommend that the Ministry of Livestock and Fisheries enforce the installation of cathodic protection on the slipway rails as per the contract terms to prevent rusting.

11.3 Implementation of the Dar es Salaam Port New Tanks Farm Project Without an Approved Environmental and Social Management Plan

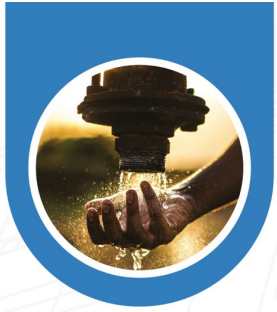
267. Tanzania Ports Authority (TPA) is implementing the construction of a New Tank Farm with a total capacity of 370,000 cubic metres at Dar es Salaam Port to enhance the safe offloading, storage, and distribution of petroleum products, strengthen energy security, reduce port congestion, and improve revenue collection. The project, valued at TZS 678.64 billion, commenced on 16 August 2024 and is expected to be completed by 15 August 2026. As of October 2025, project progress stood at 29.31%.

268. Clause 4.1.7 of the General Conditions of Contract signed on 26 February 2024 between TPA and the Joint Venture of M/s CRMBEG and M/s WUHAN requires the contractor to submit an Environmental and Social Management Plan (ESMP) to the Project Manager for review and approval before commencement of works to ensure proper management of environmental and social impacts.

269. However, as of 30 September 2025, the ESMP had not been obtained despite ongoing implementation of project works. The delay was mainly attributed to the pending issuance of the Environmental Impact Assessment (EIA) certificate from the National Environment Management Council (NEMC) and prolonged technical consultations between the Contractor and the Consultant during preparation of the document.

270. The absence of an approved ESMP resulted in a lack of defined mitigation measures and enforcement of environmental compliance responsibilities, leading to **weaknesses** at the project site such as unsystematic waste segregation and inadequate management of hazardous waste, which may expose the project to environmental and regulatory risks.

271. I recommend the TPA management ensure the Contractor and Consultant promptly finalise and submit the ESMP for approval and enforce compliance with contractual requirements before further works proceed.



Chapter Twelve

Technical Audit on the Management of Rural Water Supply Projects Under Ruwasa

12.1 Introduction

272. Water is essential for human well-being, economic productivity, and sustainable development. However, in Tanzania, water remains a scarce and unevenly distributed resource. In rural areas, the Rural Water Supply and Sanitation Agency (RUWASA) is mandated to plan, construct, and manage water supply schemes, working through Community-Based Water Supply Organisations to ensure service provision.

273. The objective of this audit was to assess whether the Rural Water Supply and Sanitation Agency (RUWASA) planned, designed, and implemented rural water supply projects in accordance with the stipulated standards and specifications to ensure the availability of water services in rural areas.

12.2 Audit Findings on the Construction of Rural Water Supply Projects under RUWASA

12.2.1 Reduced project design Life in Water Supply Infrastructure Due to delayed implementation

274. According to Paragraph 1.1.4.3(d) of the Ministry of Water Design Manual, 2009, demand forecasting is the most critical element in project planning to prevent the over or underestimation of demand. Standard practice requires that the project implementation period be excluded from the design life for which demand is projected, ensuring the infrastructure serves the community for the full intended operational duration.

275. My review of the design reports for three water supply projects Ruangwa (Lindi Region), Newala (Mtwara Region), and Nzega (Tabora Region) revealed that the design teams failed to exclude the implementation period from the 20-year design life. Consequently, these projects began losing their intended operational lifespan before they were even completed.

276. The failure to properly account for implementation periods for these projects with total investment of TZS 163.7 billion (comprising TZS 119.5 billion for Ruangwa, TZS 29.3 billion for Nzega, and TZS 14.9 billion for Newala) will

now result in the projects to sustain services for only 15 to 17 years instead of the intended 20 years.

277. I recommend that the Management of RUWASA establish a robust mechanism to review designs and ensure that all assumptions particularly the exclusion of implementation periods comply with the Water Supply Design Manual.

12.2.2 Inadequate Provision for Water Treatment Systems

278. Paragraph 3.6.1 of the Ministry of Water Design Manual, 2009 requires that drinking water must be free from micro-organisms capable of transmitting diseases or illness to consumers.

279. My review of the design and specifications for four rural water supply projects revealed inadequate provision of water treatment facilities. Only the Ruangwa Water Supply Project included a conventional water treatment plant appropriate for its raw water sources (Chiwe and Nyangao Rivers), which contain chemical impurities requiring full treatment. However, the design of the treatment plant did not include essential supporting facilities such as a laboratory and office for routine water quality monitoring and sludge management facilities.

280. Further review of project documentation noted that these components were omitted following changes to the project specifications after tendering. The specifications included in the signed contract were less comprehensive than those in the tender documents, which had provided for a complete water treatment plant including a laboratory, office, staff housing and related facilities. As a result, items originally included in the tender specifications were not implemented despite their costs being factored into the contractor's tender price, thereby creating an undue financial benefit to the contractor and a corresponding loss to RUWASA.

281. In addition, the Monduli, Bukene-Nzega and Lukohe-Mnolela Water Supply Projects required biological treatment through chlorination systems to safeguard water quality within the distribution network. However, no chlorination facilities were provided for the Monduli and Lukohe-Mnolela projects, while the Bukene-Nzega Project was equipped only with a manual dosing system, which is inadequate for ensuring reliable disinfection.

282. The absence of adequate treatment facilities increases the risk of microbial contamination, environmental pollution from untreated sludge, and compromised safety of supplied water.

283. I recommend that the Management of RUWASA ensure that comprehensive technical specifications for rural water supply projects are prepared and incorporated into contract documents to guarantee implementation of all essential components required for a complete and functional water treatment system.

12.2.3 Inadequate Composition of the Evaluation Team led to Missed Savings of TZS 384.09 million

284. Para 9.1 of the PPRA Tender Evaluation Guideline, 2020, states that tender evaluation is a joint technical and commercial exercise. Therefore, the procuring entity needs to constitute a tender evaluation committee of at least three members, including technical, economic, and financial experts, to conduct the analysis.

285. However, the review of the Tender Evaluation Report for all four audited projects revealed that the selected evaluation committee comprised five engineers. The financial and economic experts were missing from the formulated evaluation committee.

286. The improper formulation of the Tender Evaluation Committee was attributed to the failure to consider the PPRA guidelines governing the tender evaluation process. Interviews with RUWASA's procurement officials revealed that reliance on engineers alone during the evaluation process was justified because water supply projects are engineering-oriented and therefore require extensive technical knowledge.

287. However, this justification was insufficient to exclude financial and economic experts from the committee, as tender evaluation also requires specialised financial and economic expertise, particularly in assessing the contractor's submissions, such as financial statements, which are critical to determining the contractor's financial capacity and stability.

288. Consequently, the evaluation team's inadequate composition exposed the tendering process to the risk of ineffective assessment. This risk materialised during the evaluation of Tender No. AE-102/2022-2023/HQ/W/08B for the Ruangwa project, where the team disqualified the

lowest bidder based on a reason that was not part of the established evaluation criteria. As a result, the RUWASA incurred a financial loss of TZS 384.09 million.

289. I recommend that the Management of RUWASA ensure members of the evaluation teams possess the required professional qualifications to enable proper assessment of bid responsiveness to tender requirements.

12.2.4 Abandoned Water Tank Project at the Malatu Booster Station

290. According to the Contract between Rural Water Supply and Sanitation Agency and M/s STC Construction for the Construction of Lukohe-Mnolele water supply project in Newala, signed on 22 November 2022, the contractor was required to execute the works within 1 year (up to 27 November 2023) as per the contractual agreement.

291. However, I observed an abandoned water tank project at Malatu Pump Station, where the reinforcement steel had deteriorated due to environmental conditions, resulting in rusting. Also, I noted the project was 40% physical progress with three early-warning letters issued to the contractor, reference numbers MIL/RWS/MTWR/2024/W/29, MIL/RWS/MTWR/2024/W/33, and MIL/RWS/MTWR/2024/W/24, dated 6 December 2024, 7 January 2024, and 5 November 2024, respectively, highlighting that the contractor had abandoned the site at different times and had failed to mobilise essential construction materials such as aggregates, sand, pipes, and cement.

292. This observation further demonstrates the contractor's inadequate technical capacity to handle construction work, risking the durability of the constructed water tank due to rust.

293. This was caused by the absence of due diligence, the review of correspondence between the Project Manager and the contractor for the Lukohe-Mnolele Project revealed slow implementation of project activities, indicating the contractor's limited financial capacity. The noted limited contractor's financial capacity could be verified through due diligence during tender evaluation to ensure that the awarded contractor would effectively implement the project in accordance with the contract requirements.

294. Further review of bidding documents and procurement files noted that for all contractors responsible for the execution of four sampled Water Supply Projects, RUWASA did not conduct due diligence as part of post-qualification. I found that the tender board approved all tenders for award without issuing

instructions to conduct due diligence to assess contractors' capacity to execute the awarded water supply projects.

295. Discussions with RUWASA officials indicated that due diligence was not conducted due to limited time. However, I noted that there was no justifiable time constraint to warrant the omission of due diligence, as all the projects had been planned in the Annual Procurement Plan.

296. **I recommend that the Management of RUWASA ensure the tendering process is effectively adhered to, with all qualifications to assure the proper implementation of the project for the awarded bidders.**

12.2.5 Implementation Delays in Rural Water Supply Projects

297. In accordance with the Special Conditions of Contract signed between the Rural Water Supply and Sanitation Agency (RUWASA) and various project contractors, projects must be completed by the intended completion date. The stipulated contract durations for the audited projects ranged from 10 to 26 months, specifically: 10 months for the Lukohe-Mnolela Project, 12 months for Ruangwa Project Lot I and Nzega Project, 24 months for the Monduli Project, and 26 months for Ruangwa Project Lot II.

298. Contrary to the contractual requirements, my audit revealed that the four audited projects experienced implementation delays. Lukohe-Mnolela project (Newala DC), exceeded its timeline by 24 months. Ruangwa DC Project Lot I had an 18-month delay, the Nzega DC Project, 13-month delay, and Ruangwa DC Project Lot II with a six-month delay. Interviews and site verifications indicated that these delays were primarily driven by administrative bottlenecks, including delays in securing VAT exemptions and delays in processing contractors' payments, such as advance payments.

299. The delay in project implementation undermines the timely achievement of project objectives, specifically the provision of essential water supply services to the intended communities. Furthermore, these delays negatively affect value for money, as substantial public funds have been invested without the community receiving the expected services within the planned timeframe.

300. **I recommend that the Management of RUWASA strengthen supervision of the implemented project to ensure timely delivery and execution as per contractual obligations.**

12.2.6 Ineffective Measurement and Over-Certification of Works in Water Projects

301. My audit of various water projects implemented by the Rural Water Supply and Sanitation Agency (RUWASA) revealed weaknesses regarding the measurement of implemented works and the certification of contractor payments. These irregularities have led to over-certification that pose a risk of financial loss to the government.

302. I noted that RUWASA failed to conduct effective measurements of implemented works in accordance with project designs. Specifically, although pipeline designs specified coordinates for routes and pipe sizes, measurement sheets used for payment approval did not indicate these coordinates. This omission violates Clause 47 of the General Conditions of Contract (GCC), which requires contractors to be paid only for the actual quantity of work performed at the rates stated in the Bills of Quantities (BoQs).

303. My review of specific projects identified several instances where payments were approved for works that were either non-existent or uninstalled as follows:

- i. Lukohe-Mnolela Project: A review of Interim Payment Certificate (IPC) No. 3 and field verification revealed that while 101.4 km of distribution network was certified, only 53.8 km had been implemented. This resulted in an over-certification of 47.6 km, amounting to TZS 1.18 billion.
- ii. Bukene-Nzega Project: I found that TZS 831.99 million was approved for payment for pipes that were not utilised in the project. Despite the BoQs requiring excavation and installation, these items were certified as “supply only,” leading to payment for materials that remained uninstalled.

304. My audit further identified risks of overpayment arising from discrepancies between design requirements and BoQ quantities:

- i. Ruangwa Project: I noted that pipe lengths in the BoQs were arbitrarily increased by 10% relative to the actual route design to account for “possible uncertainties”. This inflation represents a potential overpayment of TZS 8.69 billion.
- ii. Monduli Project: The BoQs provided for 48,020m of transmission line, whereas the hydraulic design required only 45,172m. Certifying payments based on the BoQ quantities rather than the design requirement would result in an overpayment exceeding TZS 669.28 million.

305. These deficiencies are primarily attributed to inadequate supervision. RUWASA failed to provide full-time site supervision, meaning project managers were not consistently present to record daily activities or compile reliable evidence of executed works.

306. I recommend that the Management of RUWASA:

- (a) Withhold payments for IPC No. 3 of the Lukohe-Mnolela project until unimplemented works are fully executed.
- (b) Conduct fresh measurements for the Bukene-Nzega and Monduli projects to ensure only actual implemented works are approved.
- (c) Deduct all over-certified quantities from current and future payment certificates to recover potential losses.



Chapter Thirteen

Technical Audit on the Management of Projects Under the Tanzania Cities Transforming Infrastructure and Competitiveness (Tactic) Project

13.1 Introduction

307. The Prime Minister's Regional Administration and Local Government Authorities are implementing the Tanzania Cities Transforming Infrastructure and Competitiveness (TACTIC) Project. The objective is to improve urban services and institutional capacity across the 45 urban councils throughout the country, with an agreed amount of USD 278 million to be implemented over six years from 16 June 2022 to 30 June 2028.

308. I conducted a technical audit to assess whether planning, procurement, project implementation, and environmental issues are carried out effectively, with due regard to time, cost, scope, and quality, to facilitate the intended project outcome. Moreover, I reviewed all activities and work implemented between 2021/22 and 2024/25 to assess key aspects from the planning phase to execution, and concluded on progress, cost control, and project quality.

309. I sampled eight LGAs out of 12, implementing the TACTIC Project under Tier 1¹ including Arusha CC, Kigoma Ujiji MC, Geita MC, Kahama MC, Dodoma CC, Tabora MC, Mbeya CC and Songea MC. I covered Package 1 in eight LGAs and Package 2 in Mbeya CC.

13.2 Inadequate Project Planning, Design, and Preparation of Bills of Quantities Resulted in TACTIC Project Cost Escalations Totaling TZS 10.98 billion

310. Contrary to Para 2.3 of the Ministry of Finance Guidelines for Project Planning (2020), which requires comprehensive feasibility assessments before

¹ Tiers are determined based on population and growth rate; Tier 1 cities have populations over 250,000 and annual growth rates of at least 1.5 percent, Tier 2 cities have populations below 250,000 and annual growth rates of less than 1.5 percent and Tier 3 cities are new LGAs that were previously not included in TSCP or ULGSP

project implementation, I noted that the TACTIC Project in Arusha CC, Geita MC, Mbeya CC, and Dodoma CC experienced cost increases amounting to TZS 10.98 billion due to inadequate feasibility studies, design deficiencies, and errors in the preparation of Bills of Quantities (BoQs).

311. The specific details of these escalations are as follows:

- i. Arusha CC: I noted a cost increase of TZS 1.24 billion (from TZS 436.02million to TZS 1.67 billion) for the Engosheraton and Olasiti Roads. This was caused by the treatment of unsuitable soil materials which necessitated revised quantities for earthworks, rockfill, and subgrade layers that were not captured in the original BoQs.
- ii. Geita MC: The project faced a cost escalation of TZS 5.56 billion due to underestimated quantities and unforeseen conditions for Package 1 roads and the Engineer’s Office Building that were not addressed during the design phase.
- iii. Mbeya CC: Inadequate consideration of site terrain and design revisions for the Mbeya Regional Bus Terminal and Sokomatola Market (Package 2) led to an increase of TZS 2.09 billion. This included raising basement heights and extending slabs to accommodate the revised design.
- iv. Dodoma CC: Inadequate preparation of BoQs resulted in a cost increase of TZS 2.09 billion, representing 7% of the total contract sum. This included TZS 1.76 billion for additional box culverts along the Ilazo stormwater drain (where 17 were required in the design but only 2 were initially quoted) and TZS 339.08 million for pedestrian walkways on the Ntyuka-Mkalama Road project that were omitted from the original design.

312. I recommend that the Management of the respective Councils ensure that feasibility studies and detailed designs are completed and subjected to reviews before the preparation of BoQs and commencement of works to prevent omissions and project cost overruns.

13.3 Execution of Additional Scope without Approval and Commitment of Funds at Kigoma Ujiji Municipal Council and Mbeya City Council Amounting to TZS 7.12 billion

313. Schedule 2 (c) (2) of the Financing Agreement, signed June 2022, requires that once a subproject is selected and approved, the recipient, through PMO-RALG, must sign a written agreement (the “Subproject Agreement”) with the respective selected Participating LGA. This agreement is intended to facilitate the disbursement of part of the proceeds of the

Financing allocated at different times to category 2, up to the amount authorised under the approved subproject proposal.

314. I noted that two LGAs, Kigoma Ujiji MC and Mbeya CC, are executing additional scope in Package 1, amounting to TZS 7.12 billion without approval and commitment of funds from PMO-RALG.

315. In Kigoma Ujiji MC, I noted that the Municipal is executing an additional scope for Katabuka Ward, amounting to TZS 5.74 billion, without approval from PMO-RALG or the commitment of funds to execute the scope. Kigoma Ujiji Municipal, through a letter with reference no. KUMC/R.40/80/124 dated 8 July 2024, requested that the PMO-RALG provide the emergency response action plan to address flooding in the prone area of the Katabuka Ward. Also, through a letter KUMC/R.40/50-II dated 2 May 2025, from Kigoma Ujiji MC to PMO-RALG was written to seek authorisation of the Contingency Fund for this scope, which has not yet been approved by PMO-RALG.

316. At Mbeya CC, I noted that the supervision consultant was instructed by the employer through a letter Ref. MCC/WD.T.20/6/VOL.I/65 dated 20 January 2025, to design the Airport Samora Road with a total length of 0.95 km. This instruction followed joint site visits, which revealed that the existing 6.5m-wide road under construction by TARURA Mbeya District was inadequate for bus access to the new Bus Terminal. Consequently, the CSC was directed to redesign the road by increasing its width by 7.5m to achieve a total width of 14m to accommodate terminal entry and exit traffic.

317. The BoQs review indicated that the estimated cost to construct the additional 900-meter section was TZS 1.37 billion. During my site visit on 28 October 2025, I noted that the Contractor had already commenced the works without prior approval from PMO-RALG. Furthermore, the Contractor is executing the additional works without incorporating them into the program of works, contrary to Sub-Clause 42.1 of the GCC between Mbeya CC and M/s Chongqing International Construction Corporation (CICO) signed on 23 September 2023, which requires all variations to be reflected in updated programs.

318. Further, PMO-RALG Management confirmed that LGAs are implementing only approved projects, which are scrutinised in accordance with the Project Implementation Manual and the criteria for selection of subprojects, as guided by the Stakeholder Engagement Plan (SEP) prepared for TACTIC. Also, during implementation, any new or additional project scope is subject to prior approval before commencement.

319. I recommend that LGAs implement the scope under contract, and any additional scope requires approval from PMO-RALG and fund commitment prior to execution to avoid unauthorised expenditures and budget overruns.

13.4 Absence of Due Diligence Conducted to Confirm Contractors' Ability to Execute the Works

320. Regulations 224 (1), (2), and (3) of the Public Procurement Regulations, 2013 require post-qualification to determine whether the lowest evaluated tenderer has the legal capacity, capability, and resources to carry out the contract. The criteria for post-qualification shall include, among others, the availability of equipment, construction facilities, and financial capability to fulfil the contract. A procuring entity may seek independent references for a tenderer, and the results of such reference checks may be used in determining the award of the contract.

321. I noted that across all eight LGAs audited, Procuring Entities relied primarily on post-qualification checks covering eligibility, past performance, experience, personnel, equipment lists, and financial capacity, without undertaking comprehensive due diligence. In some instances, the Office of Attorney General advised the LGAs to conduct due diligence before contract award; however, this advice was not followed.

322. Non-compliance with due diligence became evident during contract implementation, when contractors faced cash flow constraints due to delayed payments, delayed resource mobilisation, and an inability to execute sub-projects concurrently, resulting in delays despite approved extensions of time. Two LGAs (Geita MC and Kahama MC) faced a likelihood of contract termination.

323. Furthermore, the LGAs noted the observation and they conducted A post-qualification exercise was conducted in respect to Regulations 224 (1), (2), and (3) of the Public Procurement Regulations, 2013 during the evaluation exercise and was considered to be sufficient in legal capacity, capability, and resources to carry out the contract; however, Management will seek independent references for a tenderer in future projects as recommended.

324. I recommend that PMO-RALG and LGAs conduct due diligence on contractors prior to awarding the contracts.

APPENDICES

Appendix I: Audit opinions issued in the financial year 2024/25

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
1 Agriculture and Fisheries Development Programme (AFDP) Credit No. 2000003669	Prime Minister's Office Office	Unqualified	Compliant with Exception	Compliant
2 Tanzania Agricultural Inputs Support Project (TAISP)	Ministry of Agriculture	Unqualified	Compliant with Exception	Compliant
3 Tanzania Food Systems Resilience Program - Pforr	Ministry of Agriculture	Unqualified	Compliant with Exception	Compliant
4 Agriculture Sector Development Programme (ASDP) Holding Account No. 9931206251	Accountant General's Department VT.23 (VOTE 23)	Unqualified	N/A	N/A
5 Tanzania Food Systems Resilience Program - Investment Project Fund (TFSRP - IPF) Project ID Number: P179818	Ministry of Agriculture	Unqualified	Compliant	Compliant
6 (Higher Education for Economic Transformation Project)IDA 68870	Mwalimu Julius K. Nyerere University of Agriculture and Technology (MJNUAT)	Unqualified	Compliant with Exception	Compliant
7 BOOST Primary Student Learning Program	PMO-RALG	Unqualified	Compliant with Exception	Compliant
8 EASTRIP	DIT- Mwanza Campus	Unqualified	Compliant with Exception	Compliant
9 EASTRIP -	Arusha Technical College	Unqualified	Compliant with Exception	Compliant
10 EASTRIP - DIT	DIT-Dar Main Campus	Unqualified	Compliant with Exception	Compliant
11 EASTRIP - NIT	National Institute of Transport (NIT)	Unqualified	Compliant with Exception	Compliant
12 Education Programme for Results (EPforR II)	MoEST (VOTE 46)	Unqualified	Compliant with Exception	Compliant
13 Global Partnership for Education Teachers and Support Programme (Fixed Tranche)	MoEST (VOTE 46)	Unqualified	Compliant with Exception	Compliant
14 Global Partnership for Education Teachers and Support Programme (Variable Tranche)	MoEST (VOTE 46)	Unqualified	Compliant with Exception	Compliant

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
15 Higher Education for Economic Transformation Project (HEET) - DUCE HEET	DUCE	Unqualified	Compliant with Exception	Compliant
16 Higher Education for Economic Transformation (HEET) Project - UDOM HEET	UDOM	Unqualified	Compliant with Exception	Compliant
17 Higher Education for Economic Transformation Project (HEET) - UDSM HEET	UDSM	Unqualified	Compliant with Exception	Compliant
18 Higher Education for Economic Transformation Project (HEET) - SUA HEET	SUA	Unqualified	Compliant with Exception	Compliant
19 Higher Education for Economic Transformation Project (HEET) - OUT HEET	The Open University of Tanzania (OUT)	Unqualified	Compliant with Exception	Compliant
20 Higher Education for Economic Transformation Project (HEET)	MoEST	Unqualified	Compliant with Exception	Compliant
21 Higher Education for Economic Transformation Project (HEET) - MU HEET	Mzumbe University (MU)	Unqualified	Compliant with Exception	Compliant
22 Ministry of Education, Science and Technology BOOST Primary Student Learning (BOOST)	MoEST	Unqualified	Compliant with Exception	Compliant
23 Secondary Education Quality Improvement Program (SEQUIP)	PMO-RALG	Unqualified	Compliant with Exception	Compliant
24 Secondary Education Quality Improvement Project (SEQUIP)	MoEST	Unqualified	Compliant with Exception	Compliant
25 Teacher Education Support Project (TESP)	MoEST	Unqualified	Compliant with Exception	Compliant
26 HEET TCU	Tanzania Commission for Universities	Unqualified	Compliant with Exception	Compliant
27 HEET HESLB	Higher Education Students Loan Board	Unqualified	Compliant with Exception	Compliant
28 HEET Project	Mbeya University of Science and Technology	Unqualified	Compliant with Exception	Compliant with Exception
29 Higher Education for Economic Transformation Project (HEET)	NM-AIST	Unqualified	Compliant with Exception	Compliant with Exception
30 Making Women's Options for HIV Prevention in Tanzania Accessible and Joining Implementation Science Capacity Building (MWOTAJI)	Mzumbe University (MU)	Unqualified	N/A	N/A
31 HEET MOCU	Moshi Cooperative University	Unqualified	Compliant	Compliant with Exception

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
32 Technical Assistance to Government of Tanzania (GOT) and Public Health Institutions (PHIs) Toward Sustained Health Systems Strengthening in Tanzania under PEPFAR Implemented under the Centre of Excellence in Health Monitoring and Evaluation (COEHME)	Mzumbe University (MU)	Unqualified	Compliant	Compliant
33 “a Phase II B Three-Arm, Two-Stage HIV Prophylactic Vaccine Trial with a Second Randomization to Compare TAF/FTC in Comparison to TDF/FTC as Pre-Exposure Prophylaxis”- (PREPVACC Clinical Trial)	Muhimbili University of Health and Allied Sciences (MUHAS)	Unqualified	Compliant	Compliant
34 East Africa Skills for Transformation and Regional Integration Project (EASTRIP)	MoEST (VOTE 46)	Unqualified	Compliant	Compliant
35 Higher Education for Economic Transformation (HEET) Project - MUHAS HEET	Muhimbili University of Health and Allied Sciences (MUHAS)	Unqualified	Compliant	Compliant
36 Higher Education for Economic Transformation (HEET) Project - MUCE HEET	Mkwawa University College of Education (MUCE)	Unqualified	Compliant	Compliant
37 Higher Education for Economic Transformation Project - (HEET)	Tanzania Commission for Science and Technology	Unqualified	Compliant	Compliant
38 National Fund Advancement of Science and Technology (NFAST)	Tanzania Commission for Science and Technology (COSTECH)	Unqualified	Compliant	Compliant
39 SIDA Research Cooperation Programme - UDSM SIDA	UDSM	Unqualified	Compliant	Compliant
40 Single Audit Report on United States Federal Funded Projects	Muhimbili University of Health and Allied Sciences (MUHAS)	Unqualified	Compliant	Compliant
41 SIDA Research Co-Operation Programme	Ardhi University	Unqualified	Compliant	Compliant
42 The North West Grid (220 kV Geita-Nyakanazi) Transmission Line and Rural Electrification Project	TANESCO	Unqualified	Compliant with Exception	Compliant
43 220kv Benaco-Kyaka Transmission Line Project	TANESCO	Unqualified	Compliant	Compliant

	Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
44	87.8mw Kakono Hydropower Project	TANESCO	Unqualified	Compliant	Compliant
45	Energy Sector Capacity Strengthening Project-SIDA	Ministry of Energy	Unqualified	Compliant	Compliant
46	Tanzania Zambia Transmission Interconnector Project (TAZA)	TANESCO	Unqualified	Compliant	Compliant
47	French Development Agency (AFD) Financed Projects	REA	Unqualified	Compliant	Compliant
48	Hamlets Electrification Project in Lindi Region - HEP	REA	Unqualified	Compliant	Compliant
49	Kenya -Tanzania Power Interconnection Project (KTIPI)	TANESCO	Unqualified	Compliant	Compliant
50	Korea Foundation for International Health Care Project on Strengthening of the National Public Health Laboratory (NPHL)	Ministry of Health	Unqualified	Compliant	Compliant
51	Makambako - Songea Rural Electrification in Njombe and Ruvuma Regions Project	TANESCO	Unqualified	Compliant	Compliant
52	Modern Energy Cooking Service Programme (MECS)	TANESCO	Unqualified	Compliant	Compliant
53	Regional Rusumo Falls Hydropower Project Tanzania Transmission Component	TANESCO	Unqualified	Compliant	Compliant
54	Rehabilitation of Hale Hydropower Station Project	TANESCO	Unqualified	Compliant	Compliant
55	Sustainable Management of Mineral Resource Project	Ministry of Minerals	Unqualified	Compliant	Compliant
56	TanESCO Solar Development Project	TANESCO	Unqualified	Compliant	Compliant
57	Tanzania Electric Supply Company Limited (TANESCO) Malagarasi Hydropower Project	TANESCO	Unqualified	Compliant	Compliant
58	Tanzania North East Grid Project 400 kV Transmission Lines Chalinze -Kinyerezi - Mkuranga and Associated Substations (Phase I)	TANESCO	Unqualified	Compliant	Compliant
59	Tanzania Rural Electrification Expansion Program (TREP)	REA	Unqualified	Compliant	Compliant

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
60 The Northwest Grid (400 kV Nyakanazi - Kigoma) Transmission Line Project	TANESCO	Unqualified	Compliant	Compliant
61 The World Bank - Financed Projects	REA	Unqualified	Compliant	Compliant
62 Transmission Grid Rehabilitation & Upgrade (TTGRUP)	TANESCO	Unqualified	Compliant	Compliant
63 Cookfund Project	Ministry of Energy	Unqualified	Compliant	Compliant
64 11th East African Petroleum Conference and Exhibition 2025	Ministry of Energy	Unqualified	Compliant	Not Available
65 Institutional Support Project for Domestic Resources Mobilization and Natural Resources Governance (ISP-DRM&NRG)	Tanzania Petroleum Development Corporation (TPDC)	Unqualified	Compliant	Compliant with Exception
66 Tanzania Petroleum Development Corporation Institutional Support Project for Domestic Resources Mobilization and Natural Resources Governance (Isp-DrM&nrg)		Unqualified	Compliant	Compliant with Exception
67 Global Alliance for Vaccines & Immunisation (GAVI) -COVID-19 Vaccine Delivery Support (Cds) Implemented by Immunisation and Vaccines Development Programme (IVD)	Ministry of Health	Unqualified	Compliant with Exception	Compliant
68 Global Alliance for Vaccines & Immunisation (GAVI) Rota Grant Implemented by Immunisation and Vaccines Development Programme (IVD)	Ministry of Health	Unqualified	Compliant with Exception	Compliant
69 Health Basket Fund	Babati DC	Unqualified	Compliant with Exception	Compliant
70 Health Basket Fund	Biharamulo DC	Unqualified	Compliant with Exception	Compliant
71 Health Basket Fund	Buchosa DC	Unqualified	Compliant with Exception	Compliant
72 Health Basket Fund	Butiama DC	Unqualified	Compliant with Exception	Compliant
73 Health Basket Fund	Handeni TC	Unqualified	Compliant with Exception	Compliant
74 Health Basket Fund	Igunga DC	Unqualified	Compliant with Exception	Compliant
75 Health Basket Fund	Kigoma DC	Unqualified	Compliant with Exception	Compliant

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
76 Health Basket Fund	Kondoa TC	Unqualified	Compliant with Exception	Compliant
77 Health Basket Fund	Kwimba DC	Unqualified	Compliant with Exception	Compliant
78 Health Basket Fund	Liwale DC	Unqualified	Compliant with Exception	Compliant
79 Health Basket Fund	Mafia DC	Unqualified	Compliant with Exception	Compliant
80 Health Basket Fund	Magu DC	Unqualified	Compliant with Exception	Compliant
81 Health Basket Fund	Meatu DC	Unqualified	Compliant with Exception	Compliant
82 Health Basket Fund	Mkalama DC	Unqualified	Compliant with Exception	Compliant
83 Health Basket Fund	Ngara DC	Unqualified	Compliant with Exception	Compliant
84 Health Basket Fund	Nkasi DC	Unqualified	Compliant with Exception	Compliant
85 Health Basket Fund	Shinyanga DC	Unqualified	Compliant with Exception	Compliant
86 Health Basket Fund	Tunduma TC	Unqualified	Compliant with Exception	Compliant
87 Health Basket Fund	Rorya DC	Unqualified	Compliant with Exception	Compliant
88 Health Basket Fund	Sengerema DC	Unqualified	Compliant with Exception	Compliant
89 Health Basket Fund	Ministry of Health	Unqualified	Compliant with Exception	Compliant
90 Susan Thomson Buffet Foundation Support	Ministry of Health	Unqualified	Compliant with Exception	Compliant
91 Tanzania Maternal and Child Health Investment Program	Ministry of Health	Unqualified	Compliant with Exception	Compliant
92 Tanzania Maternal and Child Health Investment Program (TMCHIP)	PMO-RALG	Unqualified	Compliant with Exception	Compliant
93 Health Basket Fund	Bukoba MC	Unqualified	Compliant with Exception	Compliant
94 Health Basket Fund	Msalala DC	Unqualified	Compliant with Exception	Compliant
95 Health Basket Fund	Itilima DC	Unqualified	Compliant with Exception	Compliant
96 Health Basket Fund	Mkinga DC	Unqualified	Compliant with Exception	Compliant

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
97 Health Basket Fund	Arusha DC	Unqualified	Compliant with Exception	Compliant with Exception
98 Health Basket Fund	Bunda DC	Unqualified	Compliant with Exception	Compliant with Exception
99 Health Basket Fund	Kaliua DC	Unqualified	Compliant with Exception	Compliant with Exception
100 Health Basket Fund	Karatu DC	Unqualified	Compliant with Exception	Compliant with Exception
101 Health Basket Fund	Kasulu DC	Unqualified	Compliant with Exception	Compliant with Exception
102 Health Basket Fund	Lushoto DC	Unqualified	Compliant with Exception	Compliant with Exception
103 Health Basket Fund	Mbulu DC	Unqualified	Compliant with Exception	Compliant with Exception
104 Health Basket Fund	Monduli DC	Unqualified	Compliant with Exception	Compliant with Exception
105 Health Basket Fund	Muheza DC	Unqualified	Compliant with Exception	Compliant with Exception
106 Health Basket Fund	Pangani DC	Unqualified	Compliant with Exception	Compliant with Exception
107 Health Basket Fund	Serengeti DC	Unqualified	Compliant with Exception	Compliant with Exception
108 Health Basket Fund	Musoma DC	Unqualified	Compliant with Exception	Compliant with Exception
109 Health Basket Fund	Kigamboni MC	Unqualified	Compliant with Exception	Compliant with Exception
110 Health Basket Fund	Chemba DC	Unqualified	Compliant with Exception	Compliant with Exception
111 Health Basket Fund	Kondoa DC	Unqualified	Compliant with Exception	Compliant with Exception
112 Health Basket Fund	Kongwa DC	Unqualified	Compliant with Exception	Compliant with Exception
113 Health Basket Fund	Tarime DC	Unqualified	Compliant with Exception	Compliant with Exception
114 Health Basket Fund	Tarime TC	Unqualified	Compliant with Exception	Compliant with Exception
115 Health Basket Fund	Rufiji DC	Unqualified	Compliant with Exception	Compliant with Exception
116 Health Basket Fund	Kishapu DC	Unqualified	Compliant with Exception	Compliant with Exception
117 Health Basket Fund	Sikonge DC	Unqualified	Compliant with Exception	Compliant with Exception
118 Health Basket Fund	Tabora MC	Unqualified	Compliant with Exception	Compliant with Exception

	Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
119	Health Basket Fund	Urambo DC	Unqualified	Compliant with Exception	Compliant with Exception
120	Health Basket Fund	Newala DC	Unqualified	Compliant with Exception	Compliant with Exception
121	Global Fund Tanzania (GFT) Holding Account No. 9931209541	Accountant General's Department (VOTE 23)	Unqualified	N/A	N/A
122	Health Basket Financing (HBF) Holding Account No. 9931202681	Accountant General's Department (VOTE 23)	Unqualified	N/A	N/A
123	Primary Health Care (PHC) Result Based Financing Basket Fund Holding Account No. 9931219141	Accountant General's Department (VOTE 23)	Unqualified	N/A	N/A
124	Health Basket Fund	Karagwe DC	Unqualified	Compliant	Compliant with Exception
125	Health Basket Fund	Muleba DC	Unqualified	Compliant	Compliant with Exception
126	Advancing Resilience and Nutrition Sensitive Small Holders Aquaculture (ARNSA)	Prime Minister's Office	Unqualified	Compliant	Compliant
127	Center for Disease Control and Prevention (CDC) - TACAIDS	TACAIDS	Unqualified	Compliant	Compliant
128	Global Alliance for Vaccines & Immunisation (GAVI) - Performance Based Financing (PBF) Grant Implemented by Immunisation and Vaccines Development Programme (IVD)	Ministry of Health	Unqualified	Compliant	Compliant
129	Global Alliance for Vaccines & Immunisation (GAVI) Health System Strengthening Programme Phase Two (HSS2) Implemented by Immunisation and Vaccines Development Programme (IVD)	Ministry of Health	Unqualified	Compliant	Compliant
130	Global Alliance for Vaccines & Immunisation (GAVI)- Inactivated Polio Vaccine (IPV) Campaign Implemented by Immunisation and Vaccines Development Programme (IVD)	Ministry of Finance	Unqualified	Compliant	Compliant
131	Global Alliance for Vaccines & Immunisation (GAVI)- Measles & Rubella Campaign Implemented by Immunisation and Vaccines Development Programme (IVD)	Ministry of Finance	Unqualified	Compliant	Compliant
132	Health Basket Fund	Arusha CC	Unqualified	Compliant	Compliant
133	Health Basket Fund	Bagamoyo DC	Unqualified	Compliant	Compliant

	Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
134	Health Basket Fund	Bahi DC	Unqualified	Compliant	Compliant
135	Health Basket Fund	Bariadi DC	Unqualified	Compliant	Compliant
136	Health Basket Fund	Bariadi TC	Unqualified	Compliant	Compliant
137	Health Basket Fund	Buhigwe DC	Unqualified	Compliant	Compliant
138	Health Basket Fund	Bukoba DC	Unqualified	Compliant	Compliant
139	Health Basket Fund	Bukombe DC	Unqualified	Compliant	Compliant
140	Health Basket Fund	Bumbuli DC	Unqualified	Compliant	Compliant
141	Health Basket Fund	Bunda TC	Unqualified	Compliant	Compliant
142	Health Basket Fund	Busega DC	Unqualified	Compliant	Compliant
143	Health Basket Fund	Chalinze DC	Unqualified	Compliant	Compliant
144	Health Basket Fund	Chato DC	Unqualified	Compliant	Compliant
145	Health Basket Fund	Dar es Salaam CC	Unqualified	Compliant	Compliant
146	Health Basket Fund	Gairo DC	Unqualified	Compliant	Compliant
147	Health Basket Fund	Geita DC	Unqualified	Compliant	Compliant
148	Health Basket Fund	Hanang' DC	Unqualified	Compliant	Compliant
149	Health Basket Fund	Handeni DC	Unqualified	Compliant	Compliant
150	Health Basket Fund	Ifakara TC	Unqualified	Compliant	Compliant
151	Health Basket Fund	Ilemela MC	Unqualified	Compliant	Compliant
152	Health Basket Fund	Iramba DC	Unqualified	Compliant	Compliant
153	Health Basket Fund	Itigi DC	Unqualified	Compliant	Compliant
154	Health Basket Fund	Kankoko DC	Unqualified	Compliant	Compliant
155	Health Basket Fund	Kalambo DC	Unqualified	Compliant	Compliant

	Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
156	Health Basket Fund	Kasulu TC	Unqualified	Compliant	Compliant
157	Health Basket Fund	Kibaha DC	Unqualified	Compliant	Compliant
158	Health Basket Fund	Kibiti DC	Unqualified	Compliant	Compliant
159	Health Basket Fund	Kibondo DC	Unqualified	Compliant	Compliant
160	Health Basket Fund	Kilindi DC	Unqualified	Compliant	Compliant
161	Health Basket Fund	Kilolo DC	Unqualified	Compliant	Compliant
162	Health Basket Fund	Kilosa DC	Unqualified	Compliant	Compliant
163	Health Basket Fund	Kilwa DC	Unqualified	Compliant	Compliant
164	Health Basket Fund	Kinondoni MC	Unqualified	Compliant	Compliant
165	Health Basket Fund	Kisarawe DC	Unqualified	Compliant	Compliant
166	Health Basket Fund	Madaba DC	Unqualified	Compliant	Compliant
167	Health Basket Fund	Makambako TC	Unqualified	Compliant	Compliant
168	Health Basket Fund	Makete DC	Unqualified	Compliant	Compliant
169	Health Basket Fund	Malinyi DC	Unqualified	Compliant	Compliant
170	Health Basket Fund	Manyoni DC	Unqualified	Compliant	Compliant
171	Health Basket Fund	Masasi DC	Unqualified	Compliant	Compliant
172	Health Basket Fund	Masasi Town Council	Unqualified	Compliant	Compliant
173	Health Basket Fund	Maswa DC	Unqualified	Compliant	Compliant
174	Health Basket Fund	Mbeya City Council	Unqualified	Compliant	Compliant
175	Health Basket Fund	Mbinga DC	Unqualified	Compliant	Compliant
176	Health Basket Fund	Mbinga TC	Unqualified	Compliant	Compliant
177	Health Basket Fund	Mbulu TC	Unqualified	Compliant	Compliant

	Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
178	Health Basket Fund	Misenyi DC	Unqualified	Compliant	Compliant
179	Health Basket Fund	Mkuranga DC	Unqualified	Compliant	Compliant
180	Health Basket Fund	Mlele DC	Unqualified	Compliant	Compliant
181	Health Basket Fund	Mlimba DC	Unqualified	Compliant	Compliant
182	Health Basket Fund	Momba DC	Unqualified	Compliant	Compliant
183	Health Basket Fund	Morogoro DC	Unqualified	Compliant	Compliant
184	Health Basket Fund	Morogoro MC	Unqualified	Compliant	Compliant
185	Health Basket Fund	Moshi DC	Unqualified	Compliant	Compliant
186	Health Basket Fund	Moshi MC	Unqualified	Compliant	Compliant
187	Health Basket Fund	Mpanda District Council	Unqualified	Compliant	Compliant
188	Health Basket Fund	Mpimbwe DC	Unqualified	Compliant	Compliant
189	Health Basket Fund	Mtama DC	Unqualified	Compliant	Compliant
190	Health Basket Fund	Mufindi DC	Unqualified	Compliant	Compliant
191	Health Basket Fund	Mvomero DC	Unqualified	Compliant	Compliant
192	Health Basket Fund	Mwanga DC	Unqualified	Compliant	Compliant
193	Health Basket Fund	Mwanza CC	Unqualified	Compliant	Compliant
194	Health Basket Fund	Nachingwea District Council	Unqualified	Compliant	Compliant
195	Health Basket Fund	Namtumbo DC	Unqualified	Compliant	Compliant
196	Health Basket Fund	Nanyamba TC	Unqualified	Compliant	Compliant
197	Health Basket Fund	Newala TC	Unqualified	Compliant	Compliant
198	Health Basket Fund	Njombe DC	Unqualified	Compliant	Compliant
199	Health Basket Fund	Njombe TC	Unqualified	Compliant	Compliant

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
200 Health Basket Fund	Nsimbo DC	Unqualified	Compliant	Compliant
201 Health Basket Fund	Nyang'wale DC	Unqualified	Compliant	Compliant
202 Health Basket Fund	Nyasa DC	Unqualified	Compliant	Compliant
203 Health Basket Fund	Nzega DC	Unqualified	Compliant	Compliant
204 Health Basket Fund	Rombo DC	Unqualified	Compliant	Compliant
205 Health Basket Fund	Ruangwa DC	Unqualified	Compliant	Compliant
206 Health Basket Fund	Same DC	Unqualified	Compliant	Compliant
207 Health Basket Fund	Siha DC	Unqualified	Compliant	Compliant
208 Health Basket Fund	Simanjiro DC	Unqualified	Compliant	Compliant
209 Health Basket Fund	Singida DC	Unqualified	Compliant	Compliant
210 Health Basket Fund	Songea MC	Unqualified	Compliant	Compliant
211 Health Basket Fund	Sumbawanga DC	Unqualified	Compliant	Compliant
212 Health Basket Fund	Tandimba DC	Unqualified	Compliant	Compliant
213 Health Basket Fund	Temeke MC	Unqualified	Compliant	Compliant
214 Health Basket Fund	Ubungo MC	Unqualified	Compliant	Compliant
215 Health Basket Fund	Ukerewe DC	Unqualified	Compliant	Compliant
216 Health Basket Fund	Ulanga DC	Unqualified	Compliant	Compliant
217 Health Basket Fund	Uyui DC	Unqualified	Compliant	Compliant
218 Health Basket Fund	Uvinza DC	Unqualified	Compliant	Compliant
219 Health Basket Fund	Lindi MC	Unqualified	Compliant	Compliant
220 Health Basket Fund	Rungwe DC	Unqualified	Compliant	Compliant
221 Health Basket Fund	Kahama MC	Unqualified	Compliant	Compliant

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
222 Health Basket Fund	Musoma MC	Unqualified	Compliant	Compliant
223 Health Basket Fund	Songwe DC	Unqualified	Compliant	Compliant
224 Health Basket Fund	PMO-RALG	Unqualified	Compliant	Compliant
225 Project for Reducing the Burden of Tuberculosis in Tanzania	Kibong'oto Hospital	Unqualified	Compliant	Compliant
226 SIDA Research Collaboration on Health Research - MUHAS SIDA	Muhimbili University of Health and Allied Sciences (MUHAS)	Unqualified	Compliant	Compliant
227 Health Basket Fund	Longido DC	Unqualified	Compliant	Compliant
228 Health Basket Fund	Meru DC	Unqualified	Compliant	Compliant
229 Health Basket Fund	Ngorongoro DC	Unqualified	Compliant	Compliant
230 Health Basket Fund	Mbogwe DC	Unqualified	Compliant	Compliant
231 Health Basket Fund	Iringa DC	Unqualified	Compliant	Compliant
232 Health Basket Fund	Iringa MC	Unqualified	Compliant	Compliant
233 Health Basket Fund	Kigoma Ujiji MC	Unqualified	Compliant	Compliant
234 Health Basket Fund	Kiteto DC	Unqualified	Compliant	Compliant
235 Health Basket Fund	Kyela DC	Unqualified	Compliant	Compliant
236 Health Basket Fund	Mbarali DC	Unqualified	Compliant	Compliant
237 Health Basket Fund	Mbeya DC	Unqualified	Compliant	Compliant
238 Health Basket Fund	Mtwara DC	Unqualified	Compliant	Compliant
239 Health Basket Fund	Misungwi	Unqualified	Compliant	Compliant
240 Health Basket Fund	Ludewa DC	Unqualified	Compliant	Compliant
241 Health Basket Fund	Wanging'ombe	Unqualified	Compliant	Compliant
242 Health Basket Fund	Sumbawanga MC	Unqualified	Compliant	Compliant

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
243 Health Basket Fund	Ushetu DC	Unqualified	Compliant	Compliant
244 Health Basket Fund	Ikungi	Unqualified	Compliant	Compliant
245 Health Basket Fund	Singida MC	Unqualified	Compliant	Compliant
246 Health Basket Fund	Ileje DC	Unqualified	Compliant	Compliant
247 Health Basket Fund	Korogwe DC	Unqualified	Compliant	Compliant
248 Health Basket Fund	Mtwara Mikindani MC	Unqualified	Compliant	Compliant
249 Health Basket Fund	Mafinga TC	Unqualified	Compliant	Compliant
250 Health Basket Fund	Nanyumbu DC	Unqualified	Compliant	Compliant
251 Fund Accountability Statement of the Global Health Security Agenda (Cooperate Agreement 1NU2HGH000015-2 Implemented by the Ministry of Health for the Period from 1 October 2023 to 30 September	Ministry of Health	Unqualified	Compliant	Compliant
252 Global Alliance for Vaccines & Immunisation (GAVI) Rota Grant Implemented by Immunisation and Vaccines Development Programme (IVD)	Ministry of Health	Unqualified	Compliant	Compliant
253 Global Fund - Tuberculosis Grant (TZA-T-MOF) COVID-19 Response Mechanisms (C19RM) under Tuberculosis Special Purpose Grant	Ministry of Finance	Unqualified	Compliant	Compliant
254 Global Fund for COVID-19 Response Mechanisms (C19RM) under Malaria/RSSH Special Purpose Grant Financial Statements (SPGFS) and Compliance for the Period of 18 Months from	Ministry of Finance	Unqualified	Compliant	Compliant
255 Global Fund for COVID-19 Response Mechanisms (C19RM) under Malaria/RSSH Special Purpose Grant Financial Statements (SPGFS) and Compliance for the Period of 18 Months from 01 January 2024 to 30 June 2025	Ministry of Health	Unqualified	Compliant	Compliant
256 Global Fund HIV Grant (TZA-H MOF)	Ministry of Health	Unqualified	Compliant	Compliant

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
257 Report of the Controller and Auditor General on the COVID-19 Response Mechanisms (C19RM) under Tuberculosis Special Purpose Grant Financial Statement (SPGFS)	Ministry of Health	Unqualified	Compliant	Compliant
258 Health Basket Fund	Babati TC	Unqualified	Compliant	Compliant with Exception
259 Health Basket Fund	Busekelo DC	Unqualified	Compliant	Compliant with Exception
260 Health Basket Fund	Chamwino DC	Unqualified	Compliant	Compliant with Exception
261 Health Basket Fund	Chunya DC	Unqualified	Compliant	Compliant with Exception
262 Health Basket Fund	Dodoma CC	Unqualified	Compliant	Compliant with Exception
263 Health Basket Fund	Geita MC	Unqualified	Compliant	Compliant with Exception
264 Health Basket Fund	Hai DC	Unqualified	Compliant	Compliant with Exception
265 Health Basket Fund	Kyerwa DC	Unqualified	Compliant	Compliant with Exception
266 Health Basket Fund	Mbozi DC	Unqualified	Compliant	Compliant with Exception
267 Health Basket Fund	Mpanda MC	Unqualified	Compliant	Compliant with Exception
268 Health Basket Fund	Mpwapwa DC	Unqualified	Compliant	Compliant with Exception
269 Health Basket Fund	Shinyanga MC	Unqualified	Compliant	Compliant with Exception
270 Health Basket Fund	Songea DC	Unqualified	Compliant	Compliant with Exception
271 Health Basket Fund	Tanga CC	Unqualified	Compliant	Compliant with Exception
272 Health Basket Fund	Kibaha TC	Unqualified	Compliant	Compliant with Exception
273 Health Basket Fund	Nzega TC	Unqualified	Compliant	Compliant with Exception
274 Health Basket Fund	Korogwe TC	Unqualified	Compliant	Compliant with Exception
275 Citizen Centric Judicial Modernization and Justice Service Delivery(CCJMJD) Project	Judiciary of Tanzania	Unqualified	Compliant with Exception	Compliant

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
276 Digital Tanzania Project	Ministry of Communication and Information Technology	Unqualified	Compliant with Exception	Compliant
277 Ecosystem-Based Adaptation for Rural Resilience in Tanzania (EBARR) Project	VPO	Unqualified	Compliant with Exception	Compliant
278 Enhancing National Capacity for Implementation of the Environmental Management Act (EMA) Project	VPO	Unqualified	Compliant with Exception	Compliant
279 Tanzania Statistical Master Plan II (TSMP II) for P4r Word Bank Funds Project ID: Credit No. 7077-Tz	NBS	Unqualified	Compliant with Exception	Compliant
280 Food Systems, Land Use and Restoration in Tanzania's Forest Landscapes (FOLUR)	MNRT	Unqualified	Compliant with Exception	Compliant with Exception
281 Revenue Authority - Tax Modernization Basket Financing (TRA-TMBF) Holding Account No. 9931206161	Accountant General's Department (VOTE 23)	Unqualified	N/A	N/A
282 Poverty Monitoring Master Plan (PMMP) Holding Account No. 9931204041	Accountant General's Department (VOTE 23)	Unqualified	N/A	N/A
283 Poverty Reduction Budget Support (PRBS) Holding Account No. 9931206001	Accountant General's Department (VOTE 23)	Unqualified	N/A	N/A
284 Environmental Health and Pollution Management Project (EHPMP)	VPO	Unqualified	Compliant	Compliant
285 NORAD Programme: Climate Change Research Program in Tanzania	Tanzania Commission for Science and Technology	Unqualified	Compliant	Compliant
286 Public Financial Management Reform Programme VI	Accountant General's Department (VOTE 23)	Unqualified	Compliant	Compliant
287 Strategic Support to Tanzania to Become Redd+ Ready by 2022" (SSTRR)	VPO	Unqualified	Compliant	Compliant
288 Tanzania Initiative for Preventing Aflatoxin Contamination (TANIPAC) Project	VOTE 43	Unqualified	Compliant	Compliant
289 Tanzania National Coordinating Mechanism	Prime Minister's Office	Unqualified	Compliant	Compliant
290 Building Sustainable Anticorruption Action in Tanzania (BSAAT)	President's Office and Cabinet Secretariat	Unqualified	Compliant	Compliant with Exception
291 Tanzania Social Auction Fund	VPO	Unqualified	Compliant	Compliant

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
292 OPEC Fund for International Development (OFID) Fourth Phase of the Tanzania Poverty Reduction Project (TPRP IV)	Tanzania Social Action Fund	Unqualified	Compliant	Compliant
293 Reversing Land Degradation Trends and Increasing Food Security in Degraded Ecosystems of Semi-Arid Areas of Tanzania (LDFS)	VPO	Unqualified	Compliant	Compliant
294 School Water, Sanitation and Hygiene (SWASH) Project	MoEST	Unqualified	Compliant	Compliant
295 Housing Finance Project-HFP	BOT	Unqualified	Compliant	Compliant
296 Resilient Natural Resource Management for Tourism and Growth Project (REGROW)	TANAPA	Unqualified	Compliant with Exception	Compliant
297 Resilient Natural Resource Management for Tourism and Growth Project (REGROW)	MNRT	Unqualified	Compliant	Compliant with Exception
298 Bus Rapid Transit (BRT) System Project - Phase II	TANROADS	Unqualified	Compliant with Exception	Compliant
299 Construction of Msalato International Airport Phase 1: LOT 1: Package 1 - Infrastructures and Package 2 - Buildings	TANROADS	Unqualified	Compliant with Exception	Compliant
300 Dar es Salaam Marinetime Gateway Program (DMGP)	Tanzania Ports Authority (TPA)	Unqualified	Compliant with Exception	Compliant
301 Dar es Salaam Metropolitan Development Project - Phase II	PMO-RALG	Unqualified	Compliant with Exception	Compliant
302 Dar es Salaam Urban Transport Improvement Project(DUTP)	TANROADS	Unqualified	Compliant with Exception	Compliant
303 Multinational Lake Victoria Maritime Communications and Transport (MLVMCT) Project	Tanzania Shipping Agencies Corporation (TASAC)	Unqualified	Compliant with Exception	Compliant
304 Tanzania Cities Transforming Infrastructure and Competitiveness Project (TACTIC)	PMO-RALG	Unqualified	Compliant with Exception	Compliant with Exception
305 Tanzania Roads to Inclusion and Socioeconomic Opportunities Project (RISE)	TANROADS	Unqualified	Compliant with Exception	Compliant
306 The Roads to Inclusion and Socioeconomic Opportunities Project (RISE)	TARURA	Unqualified	Compliant with Exception	Compliant
307 Rumonge - Gitaza (45km) and Kabingo - Kasulu - Manyovu (260.6km) Roads Upgrading Project	TANROADS	Unqualified	Compliant with Exception	Compliant

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
308 Dodoma City Outer Dual Carriageway Ring Road to Bitumen Standard (112.3 Km)	TANROADS	Unqualified	Compliant	Compliant
309 Green Solutions for Sustainable Urban Development in Dodoma Project	TANROADS	Unqualified	Compliant	Compliant
310 Msimbazi Basin Development Project (MBDP)	PMO-RALG	Unqualified	Compliant	Compliant
311 Multinational: Bagamoyo - Horohoro/Lunga - Lungu Malindi Road Project: Phase I	TANROADS	Unqualified	Compliant	Compliant
312 Tanzania Transport Integration Project (TanTIP)	TANROADS	Unqualified	Compliant	Compliant
313 Transport Sector Support Programme (TSSP)	TANROADS	Unqualified	Compliant	Compliant
314 Upgrading of Mnivata-Newala-Masasi Road (160 Km) to Bitumen Standard Project	TANROADS	Unqualified	Compliant	Compliant
315 RISE Project	Road Fund Board	Unqualified	Compliant	Compliant
316 Bus Rapid Transit (BRT) System Project - Phase V	TANROADS	Unqualified	Compliant	Compliant
317 Dodoma Resilient and Sustainable Water Development and Sanitation Program (DRSWDSP)	Ministry of Water	Unqualified	Compliant with Exception	Compliant
318 Morogoro Water and Sanitation Project	Morogoro Water Supply and Sanitation Authority (MORUWASA)	Unqualified	Compliant with Exception	Compliant
319 Second Water Sector Support Project (WSSP II)	Ministry of Water	Unqualified	Compliant with Exception	Compliant
320 Shinyanga Water and Sanitation Project	Shinyanga Water Supply and Sanitation Authority	Unqualified	Compliant with Exception	Compliant
321 Sustainable Rural Water Supply and Sanitation (SRWSSP)-SRWSSP PMO-RALG (SMMRP) II	PMO-RALG	Unqualified	Compliant with Exception	Compliant
322 Sustainable Rural Water Supply and Sanitation Program (SRWSSP)- SRWSSP RUWASA	Ministry of Water	Unqualified	Compliant with Exception	Compliant
323 Sustainable Rural Water Supply and Sanitation Programme (SRWSSP) - Sanitation and Hygiene	Ministry of Water	Unqualified	Compliant with Exception	Compliant
324 Tanzania Food Systems Resilience Program (TFSRP)	NIRC Ministry of Water	Unqualified	Compliant with Exception	Compliant with Exception

Project Name	Name of IP	Opinion Issued	Procurement Conclusion	Budget Conclusion
325 National Rural Water Supply and Sanitation Financing Fund (NRWSSF) Holding Account No. 9931206331	Accountant General's Department (VOTE 23)	Unqualified	N/A	N/A
326 Water Sector Basket Fund (WSBF) Holding Account No. 9931206361	Accountant General's Department (VOTE 23)	Unqualified	N/A	N/A
327 Water Sector Development Program (WSDP) Holding Account No. 9931219901	Accountant General's Department (VOTE 23)	Unqualified	N/A	N/A
328 Capacity Building Project CTZ 1026	Ministry of Water (VOTE 49)	Unqualified	Compliant	Compliant
329 Lake Victoria Water Sanitation Project (LVWATSAN)	Mwanza Urban Water and Sanitation Authority	Unqualified	Compliant	Compliant
330 Sustainable Rural Water Supply and Sanitation Programme (SRWSSP) - Sanitation and Hygiene	Ministry of Water	Unqualified	Compliant	Compliant
331 Sustainable Land Management of Lake Nyasa Catchment Project (SLM)	VPO	Unqualified	Compliant	Compliant with Exception

Source: Projects Audit reports 2024/25

Appendix II: Project Funds spent outside of planned activities

S/N	Project Name	Implementer	Amount
1	Higher Education for Economic Transformation Project (NMI-AIST AfDB PROJECT) - HEET	Nelson Mandela African Institute of Science and Technology	376,405,826
2	Sustainable Rural Water Supply and Sanitation Program (SRWSSP)	Ministry of Water	5,709,819,031
3	Health Basket fund	Bariadi Town Council	12,460,000
4	Health Basket fund	Bumbuli District Council	12,930,000
5	Health Basket fund	Bunda District Council	13,475,000
6	Health Basket fund	Hanang District Council	8,559,475

S/N	Project Name	Implementer	Amount
7	Health Basket fund	Ifakara District Council	9,169,220
8	Health Basket fund	Karatu District Council	12,130,711
9	Health Basket fund	Kilindi District Council	12,007,796
10	Health Basket fund	Kondoa District Council	4,150,000
11	Health Basket fund	Kyerwa District Council	447,502,726
12	Health Basket fund	Liwale District Council	12,836,375
13	Health Basket fund	Lushoto District Council	76,895,717
14	Health Basket fund	Magu District Council	18,324,589
15	Health Basket fund	Mkalama District Council	11,632,476
16	Health Basket fund	Mlele District Council	4,870,000
17	Health Basket fund	Mpanda Municipal Council	25,830,000
18	Health Basket fund	Mpwapwa District Council	15,885,240
19	Health Basket fund	Muheza District Council	6,290,000
20	Health Basket fund	Namtumbo District Council	13,614,000
21	Health Basket fund	Nanyamba District Council	9,032,452
22	Health Basket fund	Nyasa District Council	7,265,478
23	Health Basket fund	Pangani District Council	3,079,701
24	Health Basket fund	Tanga City Council	85,346,872
25	Health Basket fund	Temeke Municipal Council	34,920,105

S/N	Project Name	Implementer	Amount
Total			6,944,432,791

Appendix III: Delay commencement of the project

S/N	Project Name	Implementer	Expected start-up	Actual start-up	Delay period	Reason for delay
1	Advancing Resilience and Nutrition-Sensitive Smallholder Aquaculture (ARNSA) programme	Prime Minister's Office (PMO)	1 January 2024 to 31 December 2025	30 April 2024	4 months	Late opening of Bank Account
2	Dodoma City Outer Dual Carriageway Ring Road to Bitumen Standard (112.3km)- SGR overpass bridge at km 49+025	TANROADS	20 Jul 2020	-	48 months	Untimely responses from TRC
3	Education Programme for Results (EPforR) II	Ministry of Education, Science and Technology	March 2025	30 June 2025	4months	Insufficient budget allocation
4	GPE Teachers Support Programme (Fixed Tranches)	Ministry of Education, Science and Technology	March 2025	August 2025	6months	Delay obtaining VAT exemption and Facility Financial Accounting and Reporting System

S/N	Project Name	Implementer	Expected start-up	Actual start-up	Delay period	Reason for delay
5	GPE TSP (Variable Tranche)	Ministry of Education, Science and Technology			4-11Months	Delay obtaining VAT exemption and Facility Financial Accounting and Reporting System
6	Green Solutions for Sustainable Urban Development in Dodoma Project	TANROADS	1 st June 2024	28/12/2024	210days	AfDB's Internal arrangement
7	Hamlets Electrification Project in Lindi District under GoT and Norway Financing	Ministry of Energy	12 November 2023	12/12/2024	12 months	The prolonged procurement process has delayed
8	Boost Primary Student Learning Program	PMO RLG	June 2024	29/03/2025	9 months	Delays in receiving project funds
9	Tanzania Maternal and Child Health Investment Program (TMCHIP)	PMO RALG	1 Sept. 2024	2/2/2025	5 months	Late issuance of the construction permit
10	Dodoma Resilient Sustainable (Dam construction)	Ministry of Water	June 2023	Dec. 2023	23 months	Delays in the issuance of AfDB's no objection letter

Source: Individual MLs 2024/25

Appendix IV: Delayed award of contracts Beyond the Prescribed Procurement Timelines

S/N	Project Name	Implementer	Allowed Time (Days)	Contract Amount (TZS) "000"	Planned Awarded Date	Actual Award Date	Delay (Days)
1	Global Alliance for Vaccine & Immunisation (GAVI)	Ministry of Health (Vote 52) - 52/2024/2025/NC/13	50	977,400	04/12/2024	23/06/2025	127
	Global Alliance for Vaccine & Immunisation (GAVI)	Ministry of Health (Vote 52) - 52/2024/2025/NC/02	50	568,000	24/11/2024	13/08/2025	197
2	11th East African Petroleum Conference and Exhibition 2025	Ministry of Energy	50	857,541	5/9/2024	13/1/2025	80
3	Tanzania Maternal and Child Health Investment Program (TMCHIP)	Ministry of Health (Vote 52)	50	37,897,933	11/11/2024	Not Awarded	365
Total				40,300,874			

Source: Management Letters 2024/25

Appendix V: List of Approved Procurements Not Implemented

S/N	Project Name	Name of IP	Approved Amount (USD)	Approved Amount (TZS)	Amount for unimplemented procurements (TZS)
1	Environmental Health and Pollution Management Program (EHPMP)	National Environment Management Council (NEMC)	210,742.82		
2	Global Partnership for Education - Teachers Support Programme (Fixed Tranche)	Ministry of Education, Science and Technology (MoEST) / PMO-RALG		2,767,551,458	2,767,551,458
3	GPE - Teachers Support Programme (Variable Tranche)	Ministry of Education, Science and Technology (MoEST)		2,583,803,203	2,583,803,203
	Higher Education for Economic Transformation (HEET) - MUST	Mbeya University of Science and Technology (MUST)		8,260,000,000	8,260,000,000
4	Higher education for economic transformation (HEET) project	Tanzania commission for science and technology		11,872,600,000	2,978,500,000
	Total		210,742.82	25,483,954,661	16,589,854,661

Source: Management Letters for 2024/25

Appendix VI: Unapproved Contract Variations and Consultancy

Project Name	Name of IP	Project Purpose	Amount (USD)	Amount (TZS)
Multinational: Bagamoyo - Horohoro/Lunga - Lunga Malindi Road Project: Phase I	TANROADS	Upgrading of the trunk road to bitumen standard, including spur road construction	-	5,251,276,123
Dodoma City Outer Dual Carriageway Ring Road to Bitumen Standard (112.3 KM)	TANROADS	Provision of consultancy supervision services for the construction of Lot 1	2,289,784	
Roads to Inclusion and Socioeconomic Opportunities Project (RISE)	TARURA	provision and installation of a Damp Proof Membrane (DPM) and stone along the Fonga gate-Mabogini-Kahe road in Moshi District for a stretch of 570 meters (from chainage 0+000 to 0+570).		72,148,900
Multinational Rumonge - Gitaza (45km) and Kabingo - Kasulu - Manyovu (260.6km) Roads Upgrading Project	TANROADS	Upgrade Kabingo-Kasulu-Manyovu trunk road to bitumen standard		60,757,376,843
Total			2,289,784	66,080,801,866

Source: Management letter 2024/25 (Tanzania National Roads Agency)

Appendix VII: Unsecured Advance Payments and Unrecovered Advances

S/N	Project Name	Implementer	No. of Contracts	Nature of the Issue	Amount (TZS)
1	Agriculture and Fisheries Development Programme (AFDP)	Prime Minister's Office	1	Advance payment issued without valid signatures	231,101,605
2	East Africa Skills for Transformation and Regional Integration Project (EASTRIP)	National Institute of Transport (NIT)	1	Advance payment issued without valid signatures	881,821,468
3	Roads to Inclusion and Socioeconomic Opportunities Project (RISE)	TARURA	11	Advance payment issued without valid signatures	719,435,566
4	Secondary Education Quality Improvement Program (SEQUIP)	PMO-RALG	2	Advance payment issued without valid signatures	375,495,678
5	East Africa Skills for Transformation and Regional Integration Project (EASTRIP)	National Institute of Transport (NIT)	1	Unrecovered advance due to contractor financial incapacity	464,691,500
6	Secondary Education Quality Improvement Program (SEQUIP)	PMO-RALG	4	Unrecovered advance due to contract termination and advance for unexecuted contract	286,548,732
Total					2,959,094,550

Source: Management letters

Appendix VIII: Delayed Settlement of Contractors' Claims as at October 2025

S/No	Implementing partner	Project Name	Source fund of	Amount (TZS)	Amount USD	Days delayed
1	Tanzania National Roads Agency (TANROADS)	Multinational Rumonge-Gitaza (45km) and Kabingo-Kasulu-Manyovu (260.6km) Roads Upgrading Project	GoT & AfDB	18,474,077,527		59 to 1,161 days
2	Tanzania National Roads Agency (TANROADS)	Dodoma City Outer Dual Carriageway Ring Road (112.3 km)	GOT	14,050,826,978	107,315	73 to 899 days
3	Ministry of Agriculture	Tanzania Agricultural Inputs Support Project (TAISP)	AfDB & JICA	2,830,625,664		90 to 210 days
4	University of Dar es Salaam (UDSM)	Higher Education for Economic Transformation (HEET) Project	International Development Association (IDA), World Bank	9,938,287,045		5 to 78
5	Second Water Sector Support Project (WSSP II)	Ministry of Water (MoW) and Dar es Salaam Water and Sewerage Authority (DAWASA)	International Development Association (IDA), World Bank	11,749,716,368		17 to 98
6	University of Dodoma (UDOM)	Higher Education for Economic Transformation (HEET) Project	International Development Association (IDA), World Bank	6,498,609,102		11 to 78

S/No	Implementing partner	Project Name	Source of fund	Amount (TZS)	Amount USD	Days delayed
7	Nelson Mandela African Institution of Science and Technology (NM-AIST)	Higher Education for Economic Transformation (HEET Project)	International Development Association (IDA), World Bank	217,946,618		30 - 180
8	TACAIDS (Ministry of Finance)	Global Fund HIV Grant (TZA-H-MOFP)	Global Funds	359,432,965		30 - 180
9	Ministry of Agriculture	Tanzania Food Systems Resilience Program (TFSRP) - PforR	World Bank	17,675,823,732		60 - 210
Total				81,795,345,999	107,315	

Source: Management letters

ANNUAL GENERAL REPORT ON DEVELOPMENT PROJECTS

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