



# THE UNITED REPUBLIC OF TANZANIA NATIONAL AUDIT OFFICE



ISO 9001:2015 Certified

# GENERAL REPORT ON LOCAL GOVERNMENT AUDIT FOR THE FINANCIAL YEAR 2022/23



**CONTROLLER AND AUDITOR GENERAL  
MARCH 2024**



THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



ISO 9001:2015 Certified

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Ref. No. CGA.319/421/01B

28 March 2024

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

**RE: ANNUAL GENERAL REPORT OF THE CONTROLLER AND  
AUDITOR GENERAL ON THE AUDIT OF REGIONAL ADMINISTRATIONS  
AND LOCAL GOVERNMENTS FOR THE FINANCIAL YEAR 2022/23**

I am pleased to submit my Annual General Report on the audit of Regional Administrations and Local Governments for the financial year 2022/23 in accordance with Article 143(4) of the Constitution of the United Republic of Tanzania of 1977, and Section 34 of the Public Audit Act, Cap. 418.

This report presents audit findings and the recommended measures of redress which aim at fostering accountability in collection and use of the 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 read together with Section 10 (1) of the Public Audit Act, Cap 418.



## Independence and objectivity

We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

## Teamwork Spirit

We value and work together with internal and external stakeholders.

## Results-Oriented

We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



## Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices

## Integrity

We observe and maintain high ethical standards and rules of law in the delivery of audit services.

## Creativity and Innovation

We encourage, create, and innovate value-adding ideas for the improvement of audit services.

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## ABBREVIATIONS AND ACRONYMS

ALAT	Association of Local Authorities of Tanzania
AMCOS	Agriculture Marketing Cooperative Society
BRT	Bus Rapid Transit
BOQ	Bills of Quantities
CC	City Council
CDCF	Constituency Development Catalyst Fund
CHF	Community Health Fund
COVID 19	Corona Virus Disease of 2019
CSR	Corporate Social Responsibility
DART	Dar Rapid Transit
DC	District Council
EIA	Environment Impact Assessment
EFD	Electronic Fiscal Device
EP4R	Education Performance for Results
FFARS	Facility Financial Accounting and Reporting System
GACS	Government Accounting Consolidation System
GAMIS	Government Assets Management Information System
GCC	General Contract Conditions
GePG	Government electronic Payment Gateway
GoT-HoMIS	Government of Tanzania Hospital Management Information System
GPE II	Global Performance Education II
GPSA	Government Procurement Service Agency
HSCDG	Health Sector Capital Development Grants
HESLB	Higher Education Students Loans Board
iCHF	Improved Community Health Fund
IFMS/IFMIS	Integrated Financial Management Information System
IMEI	International Mobile Equipment Identity
IPSAS	International Public Sector Accounting Standards
IT	Information Technology
LAAC	Local Authorities Accounts Committee
LAAM	Local Authority Accounting Manual
LARAM	Local Authority Revenue Administration Manual
LGA	Local Government Authority
LGDG	Local Government Development Grant
LGFA	Local Government Finances Act
LGLB	Local Government Loans Board

LGRCIS	Local Government Revenue Collection Information System
LGTI	Local Government Training Institute
MoH	Ministry of Health
MSD	Medical Stores Department
MUSE	Government Payment System (Mfumo wa Ulipaji Serikalini)
NHIF	National Health Insurance Fund
NMR	Neonatal Mortality Rate
NPL	Non-Performing Loans
PAC	Public Accounts Committee
PMU	Procurement Management Unit
PO-PSMGG	President's Office, Public Service Management and Good Governance
PO-RALG	President's Office Regional Administration and Local Government
POS	Point of Sale
PPA	Public Procurement Act, 2011
PPR	Public Procurement Regulations
PPRA	Public Procurement Regulatory Authority
PSSSF	Public Service Social Security Fund
SACCOS	Savings and Credit Cooperative Societies
SCC	Special Conditions of Contract
SEQUIP	Secondary Education Quality Improvement Program
TAA	Tanzania Aviation Authority
TARURA	Tanzania Rural and Urban Roads Agency
TANePS	Tanzania National e-Procurement System
TASAF	Tanzania Social Action Fund
TDs	Tender Documents
TSC	Teachers Service Commission
UTT	Unit Trust of Tanzania
WCF	Workers Compensation Fund
WYDF	Women, Youth, and People with Disabilities Fund



## STATEMENT OF THE CONTROLLER AND AUDITOR GENERAL

I am delighted to present the audit report for the financial year that ended on 30 June 2023, which encompasses the President’s Office - Regional Administration and Local Government (PO-RALG) and entities under it, Regional Secretariats and Local Government Authorities.

I would like to acknowledge the Government’s initiatives, led by H.E. Dr. Samia Suluhu Hassan, the President of the United Republic of Tanzania, in promoting accountability and transparency in public resource management.

I also appreciate the cooperation of the respective management in providing information and clarifications necessary for the preparation of the audit report.

The audit findings encompass a diverse array of financial management practices among the Regional administrations and Local Governments. While some entities have demonstrated commendable financial management, others have encountered challenges in maintaining financial stability and performance. It is crucial for the Government to intervene and ensure these entities operate efficiently and effectively, contribute to the economy, and deliver high-quality services to the citizens.

The report is organized into 20 chapters, each addressing a different area covered in the audits, including audit opinions, follow-up of the implementation of prior year recommendations, review of budget performance, procurement and contract management, revenue management, expenditure management, human resources management, evaluation of governance, internal controls and risk management and women, youths and people with disabilities fund.

Also, the report discusses about evaluation of development projects, operational performance in the education and health sectors, performance review of investments management, waste



management, land management, disaster management, special audits, review of regional administrations and the President's Office - Regional Administration and Local Government. The report also identifies areas where these entities need to improve their operations and deliver their mandate more efficiently.

In the report, I have provided recommendations on improving the operations of the reported entities, increasing transparency and accountability, and fostering good governance. I trust that these recommendations will be beneficial for the Government and other stakeholders in guaranteeing the provision of high-quality services.

Lastly, I would like to express my sincere gratitude to the National Audit staff for their relentless efforts in conducting the audits. Their commitment and hard work were key in the preparation of this report, and I am truly grateful for their contributions.



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

# EXECUTIVE SUMMARY

Article 143(2) of the Constitution of the United Republic of Tanzania of 1977 and Section 20 of the Public Audit Act, CAP 418 mandates the Controller and Auditor General (CAG) to conduct annual audits of diverse government accounts. Subsequently, the CAG submits reports to the President, who, following Article 143(4) of the Constitution and Section 34(2) of the Public Audit Act, CAP 418 presents them to the National Assembly.

This summary highlights key issues addressed in this report emanating from the audits conducted within the President's Office - Regional Administration and Local Government: -

## Audit Opinions

In the financial year ended 30 June 2023, I conducted audits and issued audit opinions for 220 entities. Of these, 217 (99%) received unqualified opinions, while 3 (1%) received qualified opinions. There were no instances of adverse opinions or disclaimer of opinions.

## Implementation Status of Prior Years Audit Recommendations

My review on the implementation of previous years audit recommendations revealed that, 184 LGAs were issued with 8,268 recommendations of which 609 recommendations (7%) were not implemented.

## Review of Budget Performance

In the financial year 2022/23, the approved budget estimates for PO-RALG, RS and LGAs was totalling TZS 8.82 trillion for both development and recurrent expenditures. I noted that a total of TZS 7.61 trillion was released for recurrent and development expenditures equivalent to 86% of the approved estimates. This indicates that TZS 1.21 trillion was not released. Furthermore, the release for the current financial year experienced an increase of TZS 85 billion in comparison to the TZS 7.52 trillion disbursed during the previous fiscal year 2021/22.

I also observed that own-source revenue collection for the fiscal year 2022/23 totalled TZS 912.12 billion, slightly exceeding the approved budget of TZS 911.86 billion by TZS 0.26 billion, equivalent to 0.03%. Furthermore, there was a notable increase of TZS 20.29 billion compared to the own source revenue collection of TZS 891.84 billion in the preceding financial year, 2021/22.

### Procurement and Contract Management

During my review of procurements transactions, I observed that procurements worth TZS 4.22 billion were conducted in 35 LGAs without inviting competitive quotations, that 16 LGAs, opted for single-source and restricted tendering methods for procurement worth TZS 4.87 billion. without reasonable justification.

Furthermore, I noted that 13 LGAs procured items worth TZS 1.45 billion that were not delivered as at the time of conducting audit despite payments being made.

Regarding contract management, I observed that the contractor and consultant responsible for construction of the Dar es Salaam CC Bus Terminal at Mbezi Luis had not been paid their invoices totaling TZS 8.92 billion, resulting in an interest claim of TZS 2.23 billion.

### Revenue Management

I observed that despite the introduction of TAUSI as a revenue collection system and specific instructions to LGAs to register all Point of Sale (PoS) devices, reconcile defaulters from the previous LGRCIS system and utilize all modules within TAUSI comprehensively, there is still TZS 45 billion in outstanding revenue defaults within the LGRCIS system. This raises concerns about potential revenue loss, particularly as the system is being phased out.

Furthermore, I noted that a total of TZS 61 billion remained uncollected from 130 LGAs, from various sources such as rental charges for shops, market stalls, house rent, plot sales, refuse collection, business licenses, liquor licenses, leased open spaces, parking fees and other revenue streams, indicating inefficiencies in revenue collection.

Upon review of the reports from both LGRCIS and TAUSI systems, I found that revenue totalling TZS 6.2 billion collected through PoS

machines in 96 LGAs had not been banked into the respective bank accounts.

### **Expenditure Management**

My evaluation of deposit account management by LGAs unveiled several irregularities totaling TZS 10.71 billion in their deposit accounts. The lack of adequate internal controls contributed to mismanagement and unregulated payments from various deposit accounts.

Furthermore, my examination of 37 LGAs revealed a surge in suppliers' and employees' claims from TZS 64.87 billion reported in the financial year 2021/22 to TZS 87.32 billion reported in the financial year 2022/23, marking a notable increase of TZS 22.45 billion, or 35%.

This escalation in liabilities primarily stems from incurred expenditures that do not align with the respective LGAs' liquidity position and delays in settling due amounts.

### **Human Resources Management**

In 54 LGAs, I identified staff claims totaling TZS 36.47 that have remained outstanding for over 12 months. These claims encompassed salary arrears, retirees' benefits and other entitlements such as statutory allowances for department and unit heads.

Furthermore, upon comparing data from the Human Capital Management Information System (HCMIS) payroll with the National Identification Authority (NIDA) database, significant inconsistencies were found. Specifically, discrepancies in birth dates were noted for 77,286 employees as recorded in the two datasets, leading to uncertainty regarding the accurate date of birth for the public servants. Additionally, I observed that 86 employees had no corresponding information recorded in the NIDA database.

### **Evaluation of Governance, Internal Controls and Risk Management**

In contrast to public authorities where the board of directors benefits from independent audit committees comprising professionally qualified members, LGAs lack similar oversight mechanisms. Audit committees within LGAs report directly to executive directors rather than serving as independent advisory bodies focused on financial and

audit matters for both internal and external audits while being accountable to those charged with governance, namely the full council. This discrepancy is concerning especially considering that council members are not required to possess financial expertise.

Additionally, my assessment of ICT and accounting control systems in LGAs revealed weaknesses in MUSE hence contributing to irregularities discovered during the examination of transactions processed at Mpimbwe DC. Payments totaling TZS 1.23 billion were made via the TSA-PE account for activities that were never executed.

These payments were facilitated through dummy receipts posted in the TSA-PE account after salary disbursements, which are directly funded by the Treasury to employees.

### **Women, Youth and People with Disabilities Fund**

In response to previous operational challenges of the Women, Youth and People with Disabilities Fund (WYDF), on 29 March 2023, upon receipt of my annual report for the financial year 2021/2022, the President ordered a review of the loan disbursement procedures. Subsequently, the Prime Minister directed all LGAs nationwide to suspend issuing loans to special groups to give the Government time to establish a new system for issuing loans that address the highlighted challenges.

While awaiting the implementation of the new loan disbursement system, my review for the financial year 2022/23 revealed that 62 LGAs did not fully contribute the required 10% to the Fund, resulting in unremitted contributions amounting to TZS 7.27 billion. Upon evaluating the performance of the WYDF, I observed that, loan beneficiaries in 151 LGAs defaulted repayments totalling TZS 79.70 billion for issued loans, which remained unrecovered as of 30 June 2023.

Furthermore, upon examining loans issued to groups, I noted that 46 LGAs had outstanding loans totaling TZS 5.70 billion from 1,334 groups that ceased operations; and the existence of 851 groups in 19 LGAs that reported to have received loans totalling TZS 2.6 billion could not be confirmed.

## Evaluation of Development Projects

LGAs have undertaken numerous development projects, primarily funded through grants from the Central Government, contributions from development partners, own-source revenue and community contributions.

My evaluation of project implementation for the financial year ended 30 June 2023, I identified 20 LGAs with completed projects valued at TZS 8.04 billion that remained unused and hence not fulfilling intended purposes.

Furthermore, physical implementation status of development projects revealed that in 12 LGAs there are projects at various stages of completion with a cost of TZS 12.92 billion, which have been abandoned for significant periods ranging between two and 21 years. Additionally, there are numerous defects in projects valued at TZS 13.81 billion undertaken by 14 LGAs.

## Operational Performance in the Education Sector

In the financial year 2022/23, there was an under-release of free education grants in 15 LGAs for both primary and secondary schools, totaling TZS 1.25 billion out of the TZS 11.83 billion budgeted during the period. These funds are crucial for schools to obtain essential resources such as teaching and learning materials and to facilitate infrastructure rehabilitation, ultimately contributing to the improvement of quality of education.

Additionally, PO-RALG disbursed a total amount of TZS 10.6 billion to Tanzania Institute of Education (TIE) for the purchase of primary school textbooks. TIE entered into a contract with four printing presses for printing and supplying 2.51 million textbooks. However, details confirming the distribution of the purchased textbooks to primary schools were not provided.

## Operational Performance in the Health Sector

I observed delays in the construction of health facilities valued at TZS 13.80 billion across 17 LGAs surpassing projected completion timelines. Consequently, six LGAs requested additional funding from PO-RALG amounting to TZS 3.85 billion.

Further, 15 LGAs paid TZS 3.05 billion to the Medical Stores Department (MSD) for the procurement of various medical equipment. However, items worth TZS 1.78 billion, equivalent to 58%, were not delivered. In addition, sampled LGAs deposited TZS 11.91 billion to MSD through the Ministry of Health, but only medical supplies worth TZS 3.61 billion, equivalent to 30% were supplied, leaving TZS 8.37 billion, equivalent to 70%, undelivered up to the time of concluding this audit.

Also, my examination of regional iCHF collections revealed that beneficiaries in the sampled 11 LGAs contributed a total of TZS 1.9 billion. However, the Central Government failed to release matching grants to support the Fund.

### Performance Review of Investments

In 2001, LGAs in the Dar es Salaam Region agreed to establish DCB Bank, which commenced operations in 2002. Consequently, these LGAs namely Dar es Salaam City Council, Ilala Municipal Council, Kinondoni Municipal Council, Temeke Municipal Council, Kigamboni Municipal Council, and Ubungo Municipal Council, collectively invested TZS 26.89 billion in 31,923,990 shares.

However, I observed that the value of these shares has been steadily declining over the years. The purchasing price per share in 2002 was TZS 1,000, which decreased to TZS 250 in 2018/19, and the current share price (as at 30 June 2023) stood at TZS 140. This reduction in share value has resulted in a loss of over TZS 22 billion.

On the other hand, four LGAs have invested in football teams participating in various leagues as part of investment. Respective LGA teams include Kinondoni MC FC, Geita Gold FC, Mbeya City FC, and Dodoma Jiji FC, all of which are officially registered with the Tanzania Football Federation (TFF) and compete at various levels including NBC Premier League.

However, I noted that the councils treat these clubs as part of their cost centers, transferring funds raised internally each financial year to these clubs. However, revenues generated from external sources such as match entrance fees, jersey sales, and sponsorships from organizations like Parimatch, Geita Gold Mine, TFF and Azam Broadcasting Media are not considered part of the respective LGAs' revenue.

During the financial year, these clubs recorded a total collection of TZS 7.01 billion out of which TZS 3.67 billion (equivalent to 52%) was transfers from the respective LGAs. Furthermore, the clubs lack their own bylaws, do not prepare separate financial statements, and do not have independent establishments within the LGAs' perspective, hence transfers and collections are not accounted for.

### Review of Waste Management

During the financial year 2022/23, a total of TZS 19.45 billion was collected by 117 LGAs as refuse collection fees. However, upon analysis of the revenue collection, significant discrepancies were noted compared to the terms stipulated in agents' agreements with the councils. The discrepancies indicated that agents failed to collect a total amount of TZS 1.55 billion.

In Addition, the Mabwepande compost facility, a joint venture between Kinondoni MC and the Free Hanseatic City of Hamburg, is dedicated to the efficient management of waste through recycling processes that transform it into chemical-free fertilizers. With a total project cost of TZS 7.10 billion and assets valued at TZS 1.08 billion, the facility represents a significant investment in sustainable waste management practices aimed at benefiting the local community.

### Review of Land Management

My assessment of the performance of the Planning, Survey and Titling Programme, I established that PO-RALG, in collaboration with the Ministry of Finance and the Ministry of Lands, Housing and Human Settlements Development, disbursed a total of TZS 42.28 billion in the form of loans to 58 LGAs. However, LGAs only managed to reimburse TZS 20.42 billion to the Ministry of Lands, Housing and Human Settlements Development, leaving TZS 21.85 billion equivalent to 52% of the loans unreimbursed.

Furthermore, upon reviewing cases registered in various courts/tribunals in 19 LGAs, I observed that LGAs had 61 pending cases with claims against them totaling TZS 4.18 billion. Also, there were 33 land cases without monetary claims. The substantial number of outstanding litigation claims against LGAs raises serious concerns.



## Special Audits

During the financial year 2022/23, I conducted five (5) special audits in five LGAs as per requests from various stakeholders and institutions. The comprehensive findings of these audits have been submitted to the appropriate authorities for further follow-ups and actions.

## Review of Regional Administrations

On 25 February 2021, following the dissolution of the then Dar es Salaam City Council (DCC), the Dar es Salaam Regional Secretariat was assigned the responsibility of overseeing and coordinating the transfer of assets, liabilities and employees to the newly established Dar es Salaam City Council, Municipal Councils in Dar es Salaam region, and Dar es Salaam Regional Secretariat. However, there has been a delay in distributing the cash balance of TZS 2.6 billion, which remains undistributed to the time of audit in December 2023.

I also observed that Mwanza Regional Secretariat held funds totaling TZS 3.11 billion in a deposit account intended for the construction of infrastructure at Mwanza Airport Terminal. Despite instructions to hand over the project to the Tanzania Airports Authority on 11 August 2022, these funds remained unused. Holding funds for extended periods at regional secretariats raises concerns regarding potential mismanagement or their utilization for unplanned activities.

## President's Office - Regional Administration and Local Government

During my assessment of the parking fees collection system, I revealed that from April 2021 to June 2023, owners of motor vehicles parked on road reserves defaulted on paying parking fees amounting to TZS 9.98 billion, implying that PO-RALG has failed to implement robust measures to facilitate the collection of the outstanding amount.

Further review of the parking fee collections following the transfer of collection responsibility from TARURA to PO-RALG in July 2022, I observed a decrease in collections. PO-RALG, through LGAs, collected TZS 12.78 billion in the financial year 2022/23, representing 56% of TARURA's set target of TZS 23.02 billion. This marks a decrease of TZS 7.73 billion (38%) compared to TARURA's collections of TZS 20.51 billion in the financial year 2021/22, and TZS 2.58 billion (17%) less than TARURA's collections of TZS 15.37 billion in the financial year 2020/21.

Also, while reviewing the Medium-Term Expenditure Framework (MTEF) for the financial year 2022/23, I learned that PO-RALG had allocated a total budget of TZS 71.42 billion for six projects. However, the specific projects' budget was 724.93 billion with the actual collected amount being TZS 731.40 billion and the amount spent during the year of TZS 590.56 billion, indicating substantial deficiencies in budgeting practices within the PO-RALG.

Moreover, scrutiny of the evaluation process of 25 contracts awarded to 14 contractors by TARURA in the financial year 2022/23 revealed that six tenders were awarded contracts worth TZS 1.99, despite being irresponsible to the tender documents.

# CHAPTER ONE

## BACKGROUND INFORMATION



### 1.0 Introduction

The report provides findings and recommendations identified during the audit of Local Government entities for the financial year ended 30 June 2023.

The report covers the audited entities include Vote 56, which is the President's Office - Regional Administration and Local Government, together with seven affiliated entities, namely Dar Rapid Transit Agency (DART), Local Government Training Institute (LGTI), Roads Fund under PO- RALG, Local Government Loans Board (LGLB), Tanzania Rural and Urban Roads Agency (TARURA), Association of Local Authorities of Tanzania (ALAT), and Vote 2 - Teachers Service Commission (TSC).

Moreover, the audit also covered 26 Regional Secretariats and 184 Local Government Authorities and two subsidiaries of Arusha Meat and Dar es Salaam Development Cooperation (DDC), making the total number of the audited entities to be 220.

### 1.1 Audit Objectives

The audit aimed to provide an independent opinion on whether the financial statements had been prepared in accordance with an acceptable financial reporting framework, considering all significant factors. Additionally, it aimed to evaluate compliance with procurement laws as well as with the budget act, regulations, and guidelines.

### 1.2 Audit Methodology

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) and International Standards on Auditing (ISA).

The audit methodology included a combination of procedures, such as examining records and documents, conducting interviews, data analysis and carrying out site visits. The audit also involved testing the internal control systems and assessing their compliance with relevant laws, regulations, and policies.

### 1.3 **Audit Scope**

The audit covered the financial statements and compliance audit in the areas of revenue management, expenditure management, procurement and contracts management, payroll and human resources management, and operational efficiency.

The audit also included evaluating risk management, internal controls, and governance systems.



### 2.0 Introduction

An audit opinion is formed based on an evaluation of conclusions drawn from audit evidence obtained, as to whether financial statements as a whole have been prepared in accordance with the applicable financial reporting framework (i.e. IPSAS).

This is achieved by designing the audit to enable an auditor to obtain reasonable assurance based on the evaluation of findings against the set materiality. The opinion is expressed in accordance with International Standards of Supreme Audit Institutions (ISSAI) 1200.

### 2.1 Types of opinion

There are four types of audit opinions: unqualified, qualified, adverse, and disclaimer of opinion.

**An unqualified opinion** is issued when the financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework.

**A qualified opinion** 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.

Also, a qualified opinion may be issued when the auditor is unable to obtain sufficient appropriate audit evidence to form an opinion, but they conclude that the possible effects of undetected misstatements on the financial statements could be material but not pervasive.

**An adverse opinion** is expressed when the auditor has obtained sufficient appropriate audit evidence to confirm that a misstatement

exists and that the effect of the misstatement, either individually or in aggregate, is both material and pervasive to the financial statements.

A **disclaimer of opinion** occurs when the auditor is unable to obtain sufficient appropriate audit evidence to form an opinion on the financial statements. In such cases, the auditor concludes that the possible effects of undetected misstatements on the financial statements, if any, could be both material and pervasive. In extremely rare circumstances involving multiple uncertainties, the auditor may disclaim an opinion, even if there is sufficient appropriate audit evidence regarding each individual uncertainty. This is because the potential interaction of the uncertainties could have a cumulative effect on the financial statements, making it impossible for the auditor to form an opinion.

## 2.2 Audit opinions issued during the year

During the financial year 2022/23, a total of 220 opinions were issued to entities under the Regional Administrations and Local Governments. Among these, 217 were unqualified opinions. Three qualified opinions were issued to Kilindi DC, Mpimbwe DC and Serengeti DC.

Additionally, an analysis of audit opinions for four consecutive years from 2019/20 to 2022/23 is as presented in **Table 1 and Appendix 1**.

**Table 1: Trend of audit opinions**

Financial Year	Entity	Opinion				Total
		Unqualified	Qualified	Adverse	Disclaimer	
2022/23	LGA	181	3	0	0	184
	Subsidiaries	2	0	0	0	2
	RS	26	0	0	0	26
	PO-RALG	8	0	0	0	8
Total		217	3	0	0	220
2021/22	LGAs	170	13	1	0	184
	RS	26	0	0	0	26
	PO-RALG	8	0	0	0	8
	Total		204	13	1	0
2020/21	LGAs	176	8	1	0	185
	RS	26	0	0	0	26
	PO-RALG	7	1	0	0	8
	Total		209	9	1	0

Financial Year	Entity	Opinion				Total
		Unqualified	Qualified	Adverse	Disclaimer	
	LGAs	120	53	12	0	185
2019/20	RS	26	0	0	0	26
	PO-RALG	7	1	0	0	8
<b>Total</b>		<b>153</b>	<b>54</b>	<b>12</b>	<b>0</b>	<b>219</b>

# CHAPTER THREE



## IMPLEMENTATION OF PRIOR YEARS AUDIT RECOMMENDATIONS

### 3.0 Introduction

This chapter represents the status of the implementation of audit recommendations and Local Authorities Accounts Committee (LAAC) directives. It assesses whether actions taken have effectively addressed the weaknesses identified by previous audits.

Pursuant to Section 40 of the Public Audit Act, CAP 418, I am mandated to incorporate in the annual audit report the implementation status of the action plan, which is compiled by the AOs and consolidated by the Paymaster General (PMG).

The implementation status of the previous years' audit recommendations on individual reports, as well as LAAC directives is as follows:

### 3.1 Implementation of individual LGAs audit recommendations for 2022/23

My review on the implementation of previous years audit recommendations in 184 LGAs is as summarized in **Table 2** and detailed in **Appendix 2** attached to the report.

**Table 2: Implementation of audit recommendations for 2022/23**

Status	No. of recommendations	%
Implemented	3,496	42
Under implementation	2,983	36
Not implemented	609	7
Reiterated	891	11
Overtaken by events	289	4
<b>Total</b>	<b>8,268</b>	<b>100</b>

Generally, the implementation of recommendations is unsatisfactory, largely attributable to insufficient efforts toward addressing the weaknesses noted.



Failure to timely act on my recommendations could result in the recurrence of similar weaknesses in subsequent years and negatively affect the effectiveness and efficiency of LGAs operations.

**I strongly urge LGAs to implement my recommendations to enhance accountability and mitigate the recurrence of identified weaknesses.**

### 3.2 Implementation status of LAAC directives

According to Section 38 of the Public Audit Act, CAP 418, after discussion by parliamentary committees, the Paymaster General and accounting officers are required to prepare an action plan of the intended remedial action and submit to the Minister who shall lay the report to the National Assembly.

My assessment of the implementation of LAAC directives for the financial year 2022/23 shows that, most of them have remained outstanding for a long period without actions from managements of LGAs.

Out of 1,160 directives issued by LAAC to 173 LGAs during the year, 389 (33%) directives were implemented, 414 (36%) were under implementation while 352 (30%) had not been implemented and 5 (0.043%) were reiterated and overtaken by events as shown in **Table 3** and **Appendix 3** of this general report.

**Table 3: Implementation status of LAAC directives**

Status	No. of directives	%
Implemented	389	33
Under Implementation	414	36
Not Implemented	352	30
Reiterated	2	0.17
Overtaken by Events	3	0.26
<b>Total</b>	<b>1,160</b>	<b>100</b>

Failure to promptly implement LAAC directives indicates that the identified shortcomings have not been adequately addressed, therefore exposing respective entities to the risk of fraud, inefficiencies and failure to achieve anticipated outcomes.

I recommend that managements of the respective LGAs ensure all the outstanding directives are acted upon and timely submit the corrective actions to the LAAC.

### **3.3 Inappropriate measures for the implementation of recommendations by Paymaster General**

Section 40 of the Public Audit Act, CAP 418 requires the implementation status of the previous year's audit recommendations to be included in the next annual audit report after being submitted by the Paymaster General.

I applaud the Paymaster General for compliance with the above sections as Government responses for the LGAs General Report for the financial year 2021/22 were received through a letter with Ref. No. CHA.116/474/01A/25 dated 05 July 2023.

While acknowledging the Paymaster General's efforts in implementing my audit recommendations, I am concerned with the time taken to implement those recommendations. Failure to timely act on my recommendations may result in the recurrence of similar weaknesses in subsequent years.

I advise the Paymaster General to take appropriate measures timely towards my issued recommendations for the year under review and ensure that the cited findings in the previous years' reports are rectified.



### 4.0 Introduction

This chapter provides a detailed analysis of budget performance for LGAs focusing on key priorities such as revenue collection from own sources, disbursement of exchequer issues against estimated grants from the Central Government and assistance from development partners and other stakeholders.

Section 46 (1) of the Local Government Finances Act, CAP 290, requires each Local Government Authority to furnish a comprehensive budget describing anticipated receipts and expenditures for the financial year.

My assessment of the implementation of the fiscal year 2022/23 budget is aimed at evaluating the extent to which LGAs adhered to the Government's Budget Policy, Fiscal Framework Statement, Appropriation Act and other pertinent national planning frameworks.

The financial year 2022/23 budget aimed at executing the Third-Five Year National Development Plan, which targets to foster an inclusive and competitive economy, propelling industrialization and value-added services in agriculture, stimulating investment and trade, enhancing human development and promoting skills development.

### 4.1 Budget overview

The PO-RALG has been tasked with coordinating and managing regional administrations to enable councils to fulfil their duties according to the ministerial functions (instrument) issued by the President of the United Republic of Tanzania.

The approved budget estimates for PO-RALG, RS and LGAs in financial year 2022/23 was totalling TZS 8.82 trillion for both development and recurrent expenditures. The budget performance is as shown in Table

4. The release for the current financial year experienced an increase of TZS 85 billion from the prior year TZS 7.52 trillion release.

A trend analysis for four consecutive financial years is indicated in Table 4 and Appendix 4.

**Table 4: Approved budget and releases for recurrent and development grants**

Financial Year	Name of entity	Approved Budget (TZS) (A)	Actual releases (TZS) (B)	Variance (TZS) C=(B-A)	%
2022/23	PO-	8,819,148,246,175	7,606,495,440,875	(1,212,652,805,299)	14
2021/22	RALG,	8,819,148,246,175	7,521,709,076,085	(727,561,059,894)	9
2020/21	RS and	6,946,188,944,481	5,792,751,665,853	(1,153,437,278,628)	17
2019/20	LGAs	6,805,675,947,122	5,458,401,067,527	(1,347,274,879,595)	20

Though the Government managed to release 86% of the approved budget; I still insist on setting realistic goals for maintaining fiscal responsibility and transparency in financial activities to foster efficient resource allocation and utilisation.

#### 4.2 Analysis and evaluations of budget trends for Local Government Authorities (LGAs)

##### 4.2.1 Trend analysis on the LGAs’ budget and actual collections of own-source revenue collection for five years

Own-source revenue comprises funds collected from various sources such as agricultural produce cess, fees, fines and penalties, license fees, building permits, and other sources which are allocated for both recurrent and capital expenditures.

I examined financial statements submitted by 184 LGAs and observed that, own-source revenue collection for the fiscal year 2022/23 amounted to TZS 912.12 billion out of the approved estimates of TZS 911.86 billion resulting in an aggregate over collection of TZS 0.26 billion equivalent to 0.03% against the budget estimates.

This shows an increase of TZS 20.29 billion compared to the revenue collection of TZS 891.84 billion in the fiscal year 2021/22, as detailed in Table 5 and Appendix 5.

**Table 5: Trend of actual own source revenue against budget**

Financial Year	Approved budget (TZS) (A)	Actual collection (TZS) (B)	Variance (TZS) C=(B-A)	Variance (%) =C/A *100
2022/23	911,863,338,484	912,123,865,087	260,526,603	0.03
2021/22	873,898,493,691	891,836,133,308	17,937,639,617	2
2020/21	822,375,950,562	769,422,329,061	(52,953,621,501)	(6)
2019/20	759,907,423,938	709,573,567,541	(50,333,856,397)	(7)
2018/19	725,633,451,671	639,401,151,405	(86,232,300,266)	(11)

Despite a positive trend in revenue collection for two consecutive years but there remains a possibility that not all revenue sources were effectively exploited.

I encourage LGAs to identify unexploited revenue sources, conduct feasibility studies, prepare realistic budgets that will maximize revenue collection, and set effective collection strategies to ensure full exploitation of all potential revenue sources to meet targets.

#### 4.2.2 Overall performance evaluation of LGAs

##### a) LGAs exceeding the approved budget for own-source revenue collection

The approved budget for own-source revenue for 79 LGAs was TZS 327.99 billion. However, actual collections amounted to TZS 444.13 billion, indicating a positive performance exceeding the total budgeted revenue by 135%.

In the previous financial year, a total of 102 LGAs exceeded own-source revenue collection targets by 116%, as detailed in **Table 6** and **Appendix 6**.

**Table 6: LGAs exceeding approved budget for own-source revenue collection**

Financial Year	Approved Budget (TZS) (A)	Actual Collection (TZS) (B)	Variance (TZS) C=(B-A)	Performance (%)=B/A *100	Number of LGAs
2022/23	327,986,323,174	444,127,705,034	116,141,381,860	135	79
2021/22	413,871,167,926	479,401,407,535	65,530,239,610	116	102
2020/21	346,128,129,473	376,302,581,046	30,174,451,573	109	64
2019/20	315,579,839,663	363,859,170,229	48,279,330,566	115	62

Though I recognized the creditable efforts of LGAs in revenue collection, I still emphasize the necessity of improving budgeting processes. This entails establishing achievable targets and consistently revising revenue bases to align with actual revenue generation capacities for fiscal prudence and transparency within LGAs' financial operations, thereby promoting effective resource utilization.

**b) LGAs with the collection of own source revenue below the approved budget**

I noted that, 103 LGAs with the approved revenue estimates of TZS 575.03 billion managed to collect TZS 459.15 indicating a performance rate of 80% when compared to approved estimates. The trend of LGAs with a collection of own source belows-approved budget is summarized in **Table 7** and further detailed in **Appendix 7**.

**Table 7: LGAs with under performance in own source revenue collection**

Financial Year	Approved budget (TZS) (A)	Actual collection (TZS) (B)	Variance (TZS) C=(B-A)	Performance (%) =B/A *100	Number of LGAs
2022/23	575,028,005,691	459,147,150,434	(115,880,855,257)	(80)	103
2021/22	460,027,325,765	412,434,725,772	(47,592,599,993)	(90)	82
2020/21	476,247,821,089	393,119,748,015	(83,128,073,074)	(83)	121
2019/20	442,034,532,275	343,421,345,312	(98,613,186,963)	(78)	123

I express concerns regarding LGAs whose actual revenue collection fell significantly below the estimates which may suggest an under exploitation of all available revenue sources; and may affect the councils' abilities to implement planned activities financed through own source revenue.

To enhance revenue collection and improve the efficiency of LGAs in fulfilling mandated obligations, I advise LGAs to explore and capitalize on new revenue streams including but is not limited to formalizing informal businesses; promoting partnerships with the private sector; and reviewing existing taxes and levies to encourage voluntary compliance.

**4.2.3 Overview of exchequer issues for recurrent grants**

The approved estimates of PO-RALG, 26 RS and 184 LGAs for the fiscal year 2022/23 was TZS 5.55 trillion of which TZS 5.21 trillion was

released for recurrent expenditure, equivalent to 94% indicating that TZS 344.28 billion was not released as indicated in Table 8 and detailed in Appendix 8.

**Table 8: Recurrent grants released against approved estimates**

Financial Year	Approved Budget (TZS) (A)	Actual release (TZS) (B)	Variance (TZS) C=(B-A)	Performance (%)=B/A *100
2022/23	5,550,172,280,648	5,205,891,865,384	(344,280,415,263)	94
2021/22	4,912,836,455,163	4,807,125,959,060	(105,710,496,103)	98
2020/21	5,349,085,836,370	4,760,974,162,598	(588,111,673,772)	89
2019/20	5,289,377,847,806	4,551,253,607,566	(738,124,240,240)	86

I advise the Government through the MoF to release funds as per the approved budget while managements of LGAs enhance revenue collection by expanding their own source revenue base through effective supervision and follow-up of revenue collection.

#### 4.2.4 Overview of exchequer issues for development grants

In the financial year 2022/23, the development grants approved budget for PO-RALG, RS and LGAs was TZS 3.27 trillion, out of which TZS 2.40 trillion was released by the Government representing 73% of the approved estimates. This shortfall in disbursement could potentially hinder the timely execution of development activities.

A detailed overview of development grants released with budgetary allocations is shown in Table 9 and Appendix 9.

**Table 9: Development grants released against approved estimates**

Financial Year	Approved Budget (TZS) (A)	Actual releases (TZS) (B)	Variance (TZS) C=(B-A)	Performance (%)=B/A *100
2022/23	3,268,975,965,527	2,400,603,575,491	(868,372,390,036)	73
2021/22	3,336,433,680,816	2,714,583,117,025	(621,850,563,791)	81
2020/21	1,597,103,108,111	1,031,777,503,255	(565,325,604,856)	65
2019/20	1,516,298,099,316	907,147,459,961	(609,150,639,355)	60

When the development grants received is below parliamentary allocations, it undermines their capacity to provide essential services to the community but also hindering implementation of vital projects crucial for welfare and development.

I advise the Government to release sufficient funds to LGAs to cater for the implementation of development projects to prevent

adverse impacts on service delivery nationwide. Further, LGA managements must increase own source collection base to supplement Treasury grants for the implementation of development activities.

#### 4.2.5 Insufficient budget allocation for settling supplier debts and staff claims TZS 99.25 billion

The LGAs allocated budgetary provisions for settling outstanding liabilities for the financial year 2022/23, but the budget set proved insufficient to settle all or a large part of their outstanding liabilities as disclosed in the financial statements of 2021/22.

Consequently, an amount of TZS 99.25 billion for suppliers and staff claims for 42 LGAs were outstanding as detailed in Table 10.

**Table 10: Insufficient budget allocation for settling claims**

SN	Name of LGAs	Amount not settled (TZS)	SN	Name of LGAs	Amount not settled (TZS)
1	Dodoma CC	24,945,385,199	21	Kibaha TC	1,537,101,290
2	Dar es Salaam CC	9,542,097,966	22	Kibaha DC	1,523,656,567
3	Bukombe DC	3,607,351,174	23	Kinondoni MC	1,481,432,412
4	Sumbawanga MC	3,387,777,612	24	Nkasi DC	1,350,576,190
5	Iringa DC	3,138,458,065	25	Bukoba MC	1,264,620,034
6	Kalambo DC	3,014,848,000	26	Urambo DC	1,245,081,772
7	Kigoma Ujiji MC	2,816,626,087	27	Mpimbwe DC	1,214,052,233
8	Chalinze DC	2,729,490,447	28	Njombe TC	1,214,052,233
9	Geita DC	2,640,600,238	29	Nyasa DC	1,184,847,576
10	Mpwapwa DC	2,551,616,107	30	Ngara DC	1,045,657,140
11	Sumbawanga DC	2,311,057,460	31	Bagamoyo DC	1,015,449,915
12	Handeni DC	2,308,131,747	32	Misungwi DC	1,011,288,385
13	Kongwa DC	2,145,149,621	33	Rufiji DC	1,010,158,054
14	Namtumbo DC	1,947,544,000	34	Missenyi DC	911,236,121
15	Kyerwa DC	1,892,348,447	35	Mbinga TC	886,752,723
16	Karagwe DC	1,825,779,339	36	Mkuranga DC	734,923,823
17	Sikonge DC	1,792,988,872	37	Mafinga TC	533,885,646
18	Kakonko DC	1,667,035,500	38	Lushoto DC	478,317,867
19	Mafia DC	1,637,556,172	39	Kilolo DC	298,959,193
20	Njombe DC	1,574,098,595	40	Mufindi DC	198,708,929
21	Newala DC	1,571,530,000	41	Bahi DC	63,000,000
<b>Total</b>					<b>99,251,228,751</b>

Inadequate budget allocation for debt settlement raises concerns regarding the adverse impact on the financial sustainability and credibility of the entities.



It may prolong indebtedness due to constraints in the available budget thereby limiting the entities' ability to allocate a more substantial amount for debt settlement.

**Based on these findings, I recommend that managements of LGAs, in collaboration with the Ministry of Finance (MoF), undertake a thorough assessment of outstanding debts. It is imperative to allocate sufficient budget ceiling towards the timely settlement of these debts, with a particular emphasis on addressing verified debts.**

#### **4.2.6 Own-source revenue not allocated to development projects and village/street operational activities TZS 20.23 billion**

Upon assessment of the actual allocation by 184 LGAs from their own source revenues, I noted that 79 LGAs failed to adhere to the prescribed percentage allocation for development activities and did not contribute TZS 17.60 billion.

I further noted that 10 LGAs did not allocate TZS 0.50 billion to villages/streets office; 7 LGAs did not allocate TZS 0.77 billion for agriculture, fishing and livestock operation funds and 2 LGAs did not allocate TZS 1.32 billion to TARURA for financing roads infrastructure thus making a total of TZS 20.23 billion not allocated as indicated in **Appendix 10**.

This is contrary to the directive issued in a letter dated 3 January 2018, issued by PO-RALG with reference No. CBD.421/422/01/43. According to the directive LGAs were classified into two categories, denoted as "A" and "B", that requiring LGAs to allocate 60% and 40% of their own sources' revenue to development projects, respectively.

Further, Para 83 (iii) and iv) of the Guidelines for Preparation of Plans and Budget for 2022/23 of November 2021, ordered the Accounting Officers whose unprotected own source revenue is above 5 billion to allocate 60% of their own source revenue collections for development activities and the Council whose own source is below 5 billion to allocate 40% of own source revenue collections for development activities.

Furthermore, Para 1.7.2A (xii) of the budget guidelines 2022/23 requires Council directors to allocate TZS 200,000 and 100,000(for

Councils below 1 billion) on a quarterly basis from their own source as office operation funds to every village/street.

Additionally, Paragraph 1.7.2 (107) (B (xi-xiii)) of the Guidelines for the Preparation of Plans and Budget for 2022/23 requires LGAs to allocate 20% of the revenue generated from crop cess to aid agricultural operational activities, including the promotion of strategic crop production, 15% of the revenue from livestock products to promote livestock farming and 5 percent of the revenue from fishing products to the development of fishing activities.

Also, Circular No.AE.35/488/01/13 dated 06 December 2022 from the Permanent Secretary of PO-RALG required all City, Municipal (Kigamboni, Temeke, Kinondoni, Ubungo, Ilmela, Morogoro, Kahama and Moshi), Township (Geita, Tunduma and Njombe) and District Executive Directors of Chalinze, Mkuranga and Mufindi to set aside the budget of 10% from own source revenues to finance TARURA related activities within their areas of jurisdiction.

Non-compliance with budgetary guidelines during preparation and implementation has led to the inability to execute planned activities, consequently resulting in the non-fulfillment of intended objectives.

**I highlight my recommendation from the preceding year, urging the management of LGAs to strictly adhere to government directives and budgetary guidelines by allocating the designated percentage and amount of own source revenue towards financing development projects and operation activities to villages/streets.**

**Further, ensure that all funds set aside for development purposes are utilized solely for their intended projects, refraining from diverting them to cover recurrent expenses.**

#### **4.2.7 Irregularities noted on carry over funds for development projects**

**(i) Carry-over funds not utilized within the set time limit of first quarter of subsequent financial year TZS 19.79 billion** Regulation 21 (1) and (2) of the Budget Regulations, 2015 mandates AOs to submit carry-over requests in the form of a statement of undischarged commitments fifteen days before 30 June of each financial year to the Paymaster General with copies to the Controller and Auditor General showing reasons for under spending,

commitment that fund rolled over shall be spent; and assessment of spending capacity taking into consideration the new budget allocation; and that all undischarged commitments at the end of any financial year to be spent within the first quarter of the subsequent financial year.

However, I noted that 27 LGAs carried over a total of TZS 19.79 billion for various development activities. However, these funds were not utilized during the first quarter of the financial year 2022/23, as shown in **Table 11**.

**Table 11: Carry-over funds for development projects not utilized**

SN	Name of LGAs	Amount (TZS)
1.	Liwale DC	2,100,413,935
2.	Dodoma CC	2,050,847,000
3.	Dar es Salaam CC	1,866,332,326
4.	Chamwino DC	1,425,000,000
5.	Njombe DC	1,343,751,376
6.	Mbozi DC	1,317,438,387
7.	Tarime DC	1,150,000,000
8.	Makete DC	1,055,549,908
9.	Mkinga DC	1,039,280,028
10.	Musoma DC	1,000,000,000
11.	Newala TC	915,552,827
12.	Bukombe DC	574,838,172
13.	Ludewa DC	569,099,519
14.	Mufindi DC	467,636,722
15.	Mtwara DC	404,525,372
16.	Karagwe DC	369,040,500
17.	Mafinga TC	360,022,654
18.	Rorya DC	306,660,772
19.	Arusha DC	289,281,771
20.	Ifakara TC	250,000,000
21.	Nyasa DC	207,766,458
22.	Shinyanga DC	193,905,349
23.	Monduli DC	168,258,006
24.	Mkalama DC	155,471,969
25.	Muheza DC	95,173,906
26.	Chato DC	60,005,046
27.	Kalambo DC	50,291,797
	<b>TOTAL</b>	<b>19,786,143,800</b>

Late disbursements of funds and delayed approval in systems such as PLANREP, FFARS, and MUSE have led to the non-completion of approved projects and subsequent delays in service delivery to beneficiaries. This situation may result in project cost overruns due to inflationary effects.

**(ii) Development projects' fund not refunded from Treasury  
TZS 824.37 million**

I noted that 7 LGAs transferred funds back to the Treasury amount of TZS 824.37 million. However, funds transferred were not received in 2022/23 to allow implementation of pending activities.

**(iii) Development projects' funds not transferred to Treasury  
TZS 551.20 million**

I further noted, that 2 LGAs had funds totalling TZS 551.20 million that were carried over for development and were not transferred back to the Treasury. Therefore, a total amount of TZS 1.36 billion was not transferred and being refunded back to the Treasury as shown in **Table 12**.

**Table 12: Funds for development projects not refunded by Treasury**

A: Project amount not transferred back to Treasury			
SN	Name of LGA	Details	Amount (TZS)
1	Bumbuli DC	At the end of the financial year, there was an unspent balance for development totaling TZS 528,114,372.82 not transferred to the Treasury.	528,114,373
2	Momba DC	At the end of the financial year, there was an unspent balance for development totaling TZS 23,082,342 not transferred to the Treasury.	23,082,342
Total			551,196,715
B: Project amount transferred to Treasury not refunded back			
SN	Name of LGA	Details	Amount (TZS)
1	Shinyanga DC	At the end of the financial year 2021/22 the Council received TZS 2,700,000,000 for the construction of the District Executive Director office for Council administrative office. Up to 30 June 2022, the Council spent TZS 2,023,152,328 leaving TZS 676,847,672 which was then transferred back to the Treasury through a letter with reference No SDC.F.1.32/126 of 1/11/2022.	676,847,672

		However, transferred funds amounting to TZS 676,847,672 were not received in 2022/23 to allow implementation of pending activities.	
2	Bahi DC	Amount transferred to Treasury not refunded	53,152,923
3	Kilolo DC	Amount transferred to Treasury not refunded	44,739,009
4	Mpimbwe DC	Amount transferred to Treasury not refunded	28,629,021
5	Nsimbo DC	Amount transferred to Treasury not refunded	11,319,932
6	Sikonge DC	Amount transferred to Treasury not refunded	9,678,637
7	Makete DC	Amount transferred to Treasury not refunded	8,224,65
<b>Total</b>			<b>824,367,194</b>
<b>Grand total (A+B)</b>			<b>1,375,563,909</b>

Due to inadequate follow-up by LGA management, delays have been experienced in achieving the planned objectives.

I advise that LGAs' AOs to re-budget and promptly utilize carry-over funds for approved activities. Additionally, they should collaborate with the MoF to address all concerns relating to budget codes relevant to these carry-over funds, which could cause further delays in the utilization.

I also advise that LGAs' management in collaboration with PO-RALG make communications to the Treasury to ensure that funds amount of TZS 824.37 million are promptly released and ensure unspent amount of TZS 551.20 million is transferred to the Treasury. This will enable the implementation of the remaining project activities.

**4.2.8 Projects' funds diverted to finance other projects and recurrent activities TZS 7.73 billion**

During the audited period, I identified 25 LGAs diverted a total of TZS 7.73 billion to finance other projects and recurrent activities not originally intended. This diversion indicates that the planned activities were not executed as intended, potentially affecting the LGAs' ability to deliver quality services to the community, as outlined in **Appendix 11**.

This contravenes Order 18(4) of LGFM, 2009 which requires the provision of explicit restrictions regarding virement between development and recurrent budgets. Specifically, it stipulates that there shall be no virement between development and recurrent budgets, except where, with the approval of the Council, the

recurrent contributions from the Council's own sources of revenue to the development budget may be varied.

Further, Section 27 (4) of the Budget Act, 2015 requires approved appropriations to be used strictly in accordance with the purpose described and within limits set by different classifications within the estimates of Government entities. In addition, Section 41 of the Budget Act, 2015 prohibits the reallocation or use of capital funds to finance recurrent expenditures.

The diversion of funds has adversely impacted the execution of planned activities, thereby hindering the intended service delivery to the community.

**To mitigate such occurrences, I emphasize that LGAs management thoroughly adheres to budgetary controls and processes. This entails identifying all priority activities upfront to minimize the need for reallocations during budget execution, thus safeguarding the budget's focus.**

#### **4.2.9 Reallocation of funds without approval from relevant authorities and use of forged reallocation documents TZS 5.10 billion**

I observed that 5 LGAs reallocated budgeted funds of TZS 4.88 billion without obtaining approval from relevant authorities including the full Council and from the Minister for Finance.

Also, I noted that minutes for the finance, administration, and planning committee meeting that was held on 5 June 2023 were forged and submitted to the Treasury for reallocation of the Personal Emoluments (PE) budget while the meeting was not held, as detailed in **Table 13**.

This is contrary to Section 41(2) of the Budget Act of 2015 which states that, “notwithstanding the provisions of subsection 1, an accounting officer shall not reallocate funds where: (b) funds are appropriated for transfer to another government entity or person.”

The application to reallocate expenditure is supported by a memorandum giving full reasons for the inadequacy of the money voted for. After consideration by the Finance and Administration Committee, the application is forwarded to the full council for approval.

Further, Section 41 (1&2) of the Budget Act, 2015 permits the Accounting Officer upon approval by the Minister, to reallocate funds from the authorized expenditure. Notwithstanding the later provisions, an Accounting Officer shall not reallocate funds under the following circumstances where funds are appropriated for expenditure prescribed as ring-fenced; funds are appropriated for transfer to another government entity or person; funds are appropriated for capital expenditure except to defray other capital expenditure; reallocation of funds from wages to non-wages expenditure; and transfer of funds may result in contravention of fiscal responsibility principles.

**Table 13: Reallocation of funds without approval**

S N	Name of LGA	Anomalies noted	Amount (TZS)
1	Mwanza CC	Reallocation of fund without Full Council approval TZS 2,190,988,679 and TZS 180,000,000 not approved by Minister of finance	2,370,988,679
2	Dodoma CC	Reallocation of funds not approved by the Minister of Finance	264,000,000
3	Sumbawanga MC	Reallocation of funds not approved by the Minister of Finance	184,693,826
4	Mpimbwe DC	Mpimbwe District Council set a budget of TZS 7,053,390,000 for personal emoluments, however; the budget was reallocated by the addition of TZS 2,065,204,500 which exceeds the allocated amount by TZS 2,065,204,500. On the amount allocated, TZS 1,607,135,124 was expensed by the Council. Also, it was noted that minutes for the finance, administration, and planning committee meeting that was held on 05 June 2023 was forged and submitted to Treasury for reallocation of the PE budget while the meeting was not held and therefore not approved by the full Council.	2,065,204,500
<b>Total</b>			<b>4,884,887,005</b>

Insufficient budgetary control may lead to the allocation of funds without obtaining necessary approvals from the appropriate authorities.

I urge LGAs management to reinforce budgetary controls by ensuring that all approvals from relevant authorities are obtained.

Further, disciplinary measures should be taken against all employees involved in payments of those fraudulent activities. This approach will help to minimize unauthorized reallocations during budget execution, thereby ensuring compliance with approval processes and safeguarding the integrity of the budget.



# CHAPTER FIVE

## PROCUREMENT AND CONTRACT MANAGEMENT

### 5.0 Introduction

Section 48(1) (b) of the Public Procurement Act, [CAP 410] mandates designated accounting officers to ensure procurement aligns with prescribed procedures; and also Section 48(3) of the Public Procurement Act, [CAP 410] requires me to assess whether procuring entities have adhered to the provisions of the Public Procurement Act and its Regulations.

In my audit, I identified several areas where the audited entities did not comply with the procurement laws and prescribed procedures. These weaknesses range from incomplete documentation to inadequate oversight, which have resulted in inefficient use of public resources.

### 5.1 Procurement Management

#### 5.1.1 Ineffective performance of the LGAs' tender boards

Regulation 47 (3) of the Public Procurement Regulations of 2013 requires the Accounting Officer (AO) not to appoint a person to a tender board if he delegates to that person his functions on a regular basis. Also, Paragraph 5 of the second schedule of the Public Procurement Act, [CAP 410] requires the tender board to meet quarterly.

My assessment on the performance of the tender boards and procurement Management Units (PMUs) noted that officers who were regularly delegated with Accounting Officers' functions, were also the members of Tender Boards in four LGAs.

Likewise, I noted that Kigamboni MC's tender board did not convene meetings for three quarters of the financial year 2022/23. Details are as shown in **Table 14**.

**Table 14: Ineffective performance of the LGAs’ tender boards**

S/N	Name of LGA	Anomaly
1	Karatu DC	Delegated AO functions regularly to Tender Board members
2	Kibaha DC	
3	Maswa DC	
4	Masasi DC	
5	Kigamboni MC	Quarterly meeting not convened for 3 quarters

Furthermore, Regulation 58 (1) of the Public Procurement Regulations, 2013 provides that a decision of the tender board may be made through circular resolution, pursuant to the guidelines issued by the PPRA.

Paragraph 11.2 of the PPRA guidelines for tender board decisions through circular resolutions issued in May 2020, requires a summary of all decisions of procurement made through circular resolutions to be reported in the next ordinary meeting of the tender board.

My review of procurements decision made through circular resolutions noted that, in six LGAs, procurements worth TZS 3.28 billion were endorsed through circular resolutions; however, the same were not reported to the tender boards’ ordinary meetings as required by the guidelines issued by PPRA. Details are shown in the **Table 15** below:

**Table 15: Circular resolutions not reported to regular board meetings**

S/N	Name of LGA	Amount (TZS)
1	Ubungo MC	1,940,894,854
2	Mkuranga DC	1,017,203,677
3	Tanga CC	155,952,100
4	Kibaha TC	92,818,218
5	Mpanda DC	37,731,904
6	Bariadi TC	31,618,942
	<b>Total</b>	<b>3,276,219,695</b>

In addition, Regulation 58(4) of the Public Procurement Regulations, 2013 requires half of the members of the tender board to form a quorum to make a decision on circular resolution.

My review of tender board approvals made through circular resolutions noted that five LGAs made decisions for procurements

worth TZS 258.76 million without meeting the quorum requirements, contrary to the cited regulations, as shown in Table 16.

**Table 16: Tender board decision through circular resolution short of a quorum**

S/N	Name of LGA	Amount (TZS)
1	Kalambo DC	119,257,763
2	Busega DC	66,554,746
3	Igunga DC	30,469,320
4	Ikungi DC	28,908,530
5	Mbinga DC	13,566,645
	<b>Total</b>	<b>258,757,004</b>

The identified shortcomings stem from the LGAs' management's failure to fully adhere to procurement regulations and guidelines. Moreover, the composition and ineffectiveness of the tender board could lead to flawed procurement procedures, undermining value for money and increasing the risk of misappropriating public funds.

I advise relevant LGAs to strictly adhere to procurement regulations and to enforce the effectiveness of the tender boards in fulfilling oversight role. This is essential in achieving cost-effective procurement and protecting public funds.

- 5.1.2 Procurements out of annual procurement plan TZS 28.87 billion**  
 Regulation 69(3) of the Public Procurement Regulations of 2013 requires a procuring entity to forecast its requirements for goods, services and works as accurately as is practicable, with particular reference to services or activities already programmed in the annual work plan and included in the annual estimates.

During my review of procurements made during the year under review, I noted that 22 LGAs made procurements worth TZS 28.87 billion outside their annual procurement plans as detailed in Table 17.

**Table 17: Procurements out of annual procurement plan**

S/ N	Name of LGA	Amount (TZS)	S/ N	Name of LGA	Amount (TZS)
1	Ulanga DC	5,551,451,725	13	Butiama DC	369,001,602
2	Kinondoni MC	4,638,346,190	14	Shinyanga MC	270,250,000
3	Bukombe DC	4,032,503,239	15	Bahi DC	231,782,474

S/ N	Name of LGA	Amount (TZS)	S/ N	Name of LGA	Amount (TZS)
4	Temeke MC	2,669,567,475	16	Busega DC	138,390,200
5	Lindi DC	2,493,516,043	17	Maswa DC	134,938,900
6	Iramba DC	1,897,400,000	18	Kilindi DC	115,810,000
7	Dar es Salaam CC	1,724,034,561	19	Serengeti DC	29,443,890
8	Karatu DC	1,584,274,793	20	Meru DC	17,200,000
9	Nzega DC	881,400,000	21	Musoma MC	14,182,974
10	Kibaha TC	878,067,420	22	Bariadi TC	9,382,500
11	Mvomero DC	750,000,000		<b>Total</b>	<b>28,870,943,986</b>
12	Msalala DC	440,000,000			

Inadequate application of existing internal controls by LGAs and failure to update the annual procurement plans for the funds received outside the approved budget led to procurement being done out of the annual plans.

Procurement out of the annual plans and budgets could lead to incurring unplanned expenditures and inability to implement planned and budgeted activities.

I recommend that LGAs ensure their procurement undertakings align with their approved annual procurement plans, and should follow budget planning processes to ensure that they are realistic and accurate.

### 5.1.3 Procurements made without tender boards' approval TZS 4.79 billion

Regulations 55 (2), 163 (4), and 185 (1) of the Public Procurement Regulations of 2013 prohibit entities from awarding tenders unless the award has been approved by the appropriate tender board.

Contrary to that, I noted that 19 LGAs procured various items worth TZS 4.79 billion without obtaining approval from respective tender boards as detailed in **Table 18**.

**Table 18: Procurement without tender board approval**

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1	Kigamboni MC	1,458,720,100	11	Songea DC	113,574,160
2	Temeke MC	773,473,558	12	Mbinga TC	112,211,500
3	Kigoma/Ujiji	491,421,916	13	Mpimbwe DC	103,624,053
4	Mlele DC	346,822,918	14	Busega DC	89,658,801
5	Bumbuli DC	238,554,910	15	Meatu DC	86,979,849
6	Pangani DC	209,404,886	16	Singida MC	82,164,500

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
7	Kigoma DC	191,715,830	17	Lushoto DC	47,538,036
8	Kasulu DC	130,806,808	18	Nachingwea DC	39,045,560
9	Momba DC	128,220,992	19	Mpwapwa DC	24,898,170
10	Rufiji DC	119,180,000		<b>Total</b>	<b>4,788,016,547</b>

Further, Regulation 166 (7) of the Public Procurement Regulations of 2013 requires all micro procurements to be reported to the tender board monthly by a delegated authority.

However, I learned that 10 LGAs made micro procurements worth TZS 965.89 million, but were not reported to the tender boards as detailed in Table 19.

**Table 19: Micro procurement not reported to tender boards**

S/ N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1	Kibiti DC	145,987,319	7	Kisarawe DC	53,475,373
2	Iramba DC	254,546,774	8	Simanjiro DC	39,065,204
3	Lindi MC	196,213,091	9	Muheza DC	38,195,780
4	Mbinga TC	73,836,550	10	Mpanda DC	17,999,400
5	Kilindi DC	73,466,831		<b>Total</b>	<b>965,890,137</b>
6	Singida DC	73,103,815			

Inadequate review mechanisms and disregard to established procurement Regulations resulted in procurement occurring without tender board approval and the failure to report micro procurement to the Tender Boards.

Procurement made without the approval of the tender boards prevents the boards from fulfilling their oversight responsibilities, consequently creating a risky environment in which accountability, quality, and value for money may be compromised.

I recommend that LGAs take appropriate measures including increasing supervisory controls and timely reviews of procurement processes and transactions. They should also discourage by-passing the tender boards in all procurement processes.

#### 5.1.4 Procurements made outside e-procurement system TZS 28.86 billion

Regulation 342 (1) of Public Procurement Regulations, 2013 requires the e-procurement system to be implemented by all procuring entities in full or partially in parallel with the conventional manual procedures.

Further, PPRA issued a Public Notice to notify the general public and stakeholders of public procurement on the commencement of full operation of the e-procurement system on 20 August 2019.

My review noted that 31 LGAs made procurements of goods and services worth TZS 27.43 billion out of the e-procurement system as detailed in Table 20.

**Table 20: Procurements made out of the e-procurement system**

S/ N	Name of LGA	Amount (TZS)	S/ N	Name of LGA	Amount (TZS)
1	Geita DC	9,410,879,482	17	Ulanga DC	308,783,979
2	Bagamoyo DC	2,794,560,000	18	Kibaha TC	296,925,529
3	Bukombe DC	1,637,358,855	19	Sumbawanga DC	279,840,407
4	Siha DC	1,607,858,694	20	Shinyanga DC	275,732,590
5	Liwale DC	1,490,651,300	21	Rombo DC	252,502,041
6	Dar es Salaam CC	1,223,462,150	22	Malinyi DC	194,260,749
7	Meatu DC	1,164,893,034	23	Itigi DC	186,683,658
8	Itilima DC	1,141,083,756	24	Iringa MC	163,404,380
9	Mbinga DC	1,072,187,388	25	Korogwe DC	162,660,281
10	Chato DC	673,377,174	26	Mafinga TC	90,873,120
11	Msalala DC	531,349,050	27	Singida DC	90,532,745
12	Mbinga TC	509,985,856	28	Maswa DC	89,250,000
13	Ushetu DC	450,980,880	29	Songea DC	76,639,272
14	Mvomero DC	429,696,291	30	Kisarawe DC	59,830,900
15	Nzega TC	373,226,882	31	Iramba DC	55,725,720
16	Mwanga DC	331,831,524		<b>Total</b>	<b>27,427,027,687</b>

In addition, my audit of nine contracts awarded through e-procurement worth TZS 1.43 billion in two LGAs, noted weaknesses such as the failure of the Accounting Officer to communicate contracts awards through e-procurement contrary to Section 35 (6) of the Public Procurement Act, [CAP 410]; fewer evaluation committees members contrary to Regulations 202 (1) of the Public Procurement Regulations, 2013 as amended by Regulation 69 of the Public Procurement (Amendment) Regulations, 2016 (G.N No. 333

published on 30.12.2016); and evaluation committees failed to complete the finalization of evaluation reports within the e-procurement system, contrary to Section 74 (4) of the Public Procurement Act, [CAP 410]. Details are shown in Table 21.

**Table 21: Weaknesses noted in the e-procurements**

S/N	Name of LGA	Amount (TZS)	Number of Contracts
1	Kigamboni MC	203,962,000	3
2	Lushoto DC	1,229,412,200	6
	<b>Total</b>	<b>1,433,374,200</b>	<b>9</b>

Non-availability of suppliers to bid through Tanzania National e-Procurement System (TANePs), inadequate knowledge of procurement officers to effectively utilize the system and lack of support to LGAs in the adoption of the system attributes to the failure to fully utilize the e-procurement.

I am of the view that, the Government objective to increase efficiency and reduce procurement time, mitigate risks and improve transparency and fairness in public procurement through using e-procurement, may not be attained.

**I advise the respective Accounting Officers to ensure that PMUs and ICT staff are equipped with adequate technical skills on the e-procurement system and collaborate with responsible authorities to sensitize all stakeholders through training on how to effectively use the e-procurement system.**

**5.1.5 Procurements made from suppliers not approved by Government Procurement Services Agency (GPSA) TZS 5.99 billion**

Regulation 131(4)(b) of the Public Procurement Regulations of 2013 as amended by Regulation 42 of the Public Procurement (Amendment) Regulations of 2016 (GN No. 333 published on 30.12.2016) requires procuring entities to procure common-use items and services from tenderers awarded framework agreements by the GPSA, through placing local purchase order prepared by the procurement management unit.

My review of procurement and contracts management revealed that 26 LGAs made procurements of goods and services worth TZS 5.99

billion from suppliers not shortlisted by GPSA, as detailed in Table 22.

**Table 22: Procured goods and services from non-shortlisted suppliers**

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1	Temeke MC	1,335,109,058	15	Shinyanga MC	138,244,440
2	Magu DC	578,305,327	16	Kaliua DC	124,173,000
3	Musoma MC	456,543,439	17	Rorya DC	115,888,789
4	Tarime DC	450,261,376	18	Nzega TC	91,653,053
5	Mwanza CC	325,018,387	19	Bunda TC	84,688,160
6	Tarime TC	281,973,930	20	Mbarali DC	73,909,856
7	Musoma DC	263,257,703	21	Misungwi DC	70,422,248
8	Sengerema DC	213,910,311	22	Serengeti DC	67,488,000
9	Ukerewe DC	201,830,965	23	Nsimbo DC	61,282,600
10	Msalala DC	197,037,446	24	Ileje DC	57,391,053
11	Tunduma TC	192,590,025	25	Mbozi DC	46,033,500
12	Urambo DC	193,094,202	26	Mpimbwe DC	9,995,425
13	Korogwe TC	182,428,230	<b>Total</b>		<b>5,994,439,162</b>
14	Singida MC	181,908,639			

Due to inadequate commitment to adherence to procurement regulations by LGA managements, they failed to ensure that goods were exclusively purchased from suppliers shortlisted by GPSA.

In my view, procurements from suppliers that are not on GPSA's approved list can result in purchasing items at inflated prices and of low-quality products.

I recommend that the accounting officers of the respective LGAs ensure that all procurements of goods and services are made from GPSA approved suppliers to ensure quality at reasonable prices.

**5.1.6 Procurements made without competitive bidding TZS 4.65 billion**  
Regulation 164(1) of the Public Procurement Regulations of 2013 requires quotations to be obtained from at least three suppliers.

My review of procurements made by 36 LGAs noted that procurements worth TZS 4.65 billion were made without an invitation of competitive quotations as detailed in Table 23.

**Table 23: Procurements made without competitive quotations**

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1	Mbinga DC	559,759,587	20	Namtumbo DC	84,692,512



S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
2	Bunda DC	501,288,939	21	Igunga DC	75,702,000
3	Kinondoni MC	450,000,000	22	Dar es Salaam CC	58,643,915
4	Mbozi DC	352,916,305	23	Geita TC	54,535,238
5	Kigoma/Ujiji	238,496,146	24	Kisarawe DC	50,636,000
6	Msalala DC	197,037,446	25	Kongwa DC	48,442,914
7	Mlele DC	188,575,495	26	Kasulu DC	45,220,606
8	Shinyanga MC	161,045,536	27	Iramba DC	45,081,313
9	Bariadi DC	158,530,696	28	Songea DC	38,350,571
10	Mpanda DC	157,444,898	29	Itigi DC	37,456,090
11	Ileje DC	154,295,792	30	Serengeti DC	34,597,030
12	Kilindi DC	134,359,300	31	Manyoni DC	29,402,558
13	Ushetu DC	125,727,345	32	Ikungi DC	27,339,730
14	Kishapu DC	114,400,000	33	Itilima DC	27,138,000
15	Ukerewe DC	112,908,780	34	Kakonko DC	24,201,960
16	Tunduru DC	102,814,060	35	Misungwi DC	14,779,280
17	Mpimbwe DC	88,557,579	36	Newala DC	9,162,688
18	Meatu DC	86,979,849		<b>Total</b>	<b>4,649,975,978</b>
19	Kigoma DC	86,593,820			

Inadequate compliance with procurement laws and procedures by LGAs management resulted in uncompetitive procurement processes.

Procurements without using competitive quotations from bidders, limited the LGAs to obtain the most competitive prices and attain value for money.

I advise PO-RALG to enforce LGAs to comply with relevant laws and regulations to ensure value for money as well as provide a level playing field to potential tenderers.

#### 5.1.7 Procurements of goods without giving specifications to suppliers worth TZS 2.64 billion

Regulation 164 (2) (b) of the Public Procurement Regulations, 2013 requires the letter of invitation for quotations and any attachments to contain a full description of the goods, works or services to be procured, including the required technical or quality characteristics, specifications, designs, plans, and drawings, as appropriate.

I noted that procurements of Aluminium windows, office tables and chairs, washing machines, and tiles worth TZS 2.64 billion in 24 LGAs were made without giving the required technical specifications to suppliers, as shown in **Table 24**.

**Table 24: LGAs with procured items without specifications**

S/ N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1	Tunduma TC	414,428,400	14	Busega DC	66,929,000
2	Tanga CC	281,400,000	15	Musoma DC	64,389,107
3	Butiama DC	214,736,000	16	Handeni DC	58,238,400
4	Kalambo DC	205,494,758	17	Namtumbo DC	55,865,285
5	Maswa DC	166,042,500	18	Nyasa DC	52,311,650
6	Mbozi DC	151,705,725	19	Arusha CC	45,391,250
7	Mpwapwa DC	140,000,000	20	Mkalama DC	43,999,000
8	Manyoni DC	119,742,105	21	Kondoa DC	36,496,464
9	Singida MC	112,662,200	22	Lushoto DC	28,126,154
10	Sumbawanga MC	100,352,725	23	Serengeti DC	19,999,855
11	Nsimbo DC	92,615,800	24	Korogwe TC	19,194,393
12	Kasulu TC	80,404,100		<b>Total</b>	<b>2,640,318,375</b>
13	Mpimbwe DC	69,793,504			

Further, Regulation 239 (8) of the Public Procurement Regulations of 2013 prohibits the invitation of tenders for sub-contractors and suppliers for work contracts unless drawings and specifications are complete with estimates of cost included.

I noted that Butiama DC implemented electrical, fire detectors, alarm systems, CCTV cameras, data and voice systems, public address (PA systems), and air conditioner installations in the construction of the council’s administration block through sub-contractors worth TZS 522 million without any documentation as required by regulations. Such actions could result in receiving of incompatible goods, and in the case of building materials, substandard construction of the building.

Also, without giving clear drawings and specifications to the sub-contractors for the installed systems, the LGAs’ failed to comply with regulations and probably the price paid was not appropriate.

**I urge PO-RALG to strengthen monitoring and supervision of LGAs by ensuring that AOs adhere to regulations that require technical specifications for procurements to avoid receiving poor quality products, incurring nugatory expenditure and subsequently failing to get value for money.**

### 5.1.8 Use of single-source and restricted tendering instead of competitive procurement method for procurements worth TZS 4.87 billion

Regulation 76 of the Public Procurement Regulations, 2013 as amended by Regulation 27 of the Public Procurement (Amendment) Regulations, 2016 (GN No. 333 published on 30.12.2016), requires a procuring entity engaging in the procurement of goods, works, services, and disposal of public assets by tender, to do so by means of competitive tendering.

My assessment of the procurement management noted that procurements worth TZS 4.87 billion done by 16 LGAs, opted for single-source and restricted tendering methods, instead of competitive tendering without reasonable justification as shown in Table 25.

**Table 25: Unjustifiable use of single source and restrictive tendering**

S/N	Name of LGA	Amount (TZS)	Method used
1	Dar es Salaam CC	1,800,000,000	Single source
2	Mbulu TC	750,473,162	Single source
3	Tarime DC	469,273,400	Restricted competitive selection
4	Uvinza DC	410,801,600	Single source
5	Rorya DC	349,887,021	Restricted competitive selection
6	Rombo DC	192,500,000	Single source
7	Kongwa DC	155,000,000	Restricted competitive selection
8	Musoma MC	130,729,423	Restricted competitive selection
9	Muleba DC	110,000,000	Single source
10	Iringa MC	95,894,553	Single source
11	Arusha CC	95,121,034	Single source
12	Butiama DC	85,323,559	Single source
13	Kasulu TC	73,865,952	Single source
14	Bunda TC	67,979,238	Restricted competitive selection
15	Kisarawe DC	41,293,495	Single source
16	Ilemela MC	39,972,700	Single source
	<b>Total</b>	<b>4,868,115,137</b>	

Further, Regulation 73 (1) Public Procurement Regulations of 2013 prohibits a procuring entity from splitting its procurements into separate contracts to avoid the use of international or national competitive tendering or selection.

During my audit of Butiama DC, I noted a case of splitting procurement worth TZS 214.74 million for the procurement of furniture into TZS 119.4 million and TZS 95.33 million, purposely to escape the use of national competitive tendering to stay within the maximum limit of using quotations of TZS 120 million for goods, as per the requirements of the seventh schedule of the Public Procurement Regulations, 2013.

The absence of a documented justification for the use of restricted competitive selection and single-source procurement indicates a gap in the LGA's understanding of procurement regulations and oversight in maintaining comprehensive records of procurement procedures.

I consider that unjustifiable single sourcing, restricted tendering and splitting tenders limit transparency and equal opportunity for eligible tenderers to compete. This prevents the best use of public funds.

**I recommend that PO-RALG enhance capacity building on procurement procedures to relevant officers in all LGAs. Furthermore, the LGAs should be encouraged to prioritize competitive procurement methods to ensure that the process is fair, transparent and competitive unless there is justification to use single-source or restricted tendering methods.**

#### 5.1.9 Commencement of projects worth TZS 22.18 billion without conducting an Environmental Impact Assessment (EIA)

Regulation 241(3) of Public Procurement Regulations, 2013 requires the procuring entity to conduct environment impact assessment of any works at the planning stage of the project like wise Section 81(2) of the Environmental Management Act, [CAP 191] requires the environmental impact assessment study to be carried out before the commencement or financing of a project.

I noted that eight LGAs implemented projects worth TZS 21.05 billion without conducting an EIA before their commencement, contrary to Regulations. The councils are shown in **Table 26**.

**Table 26: Implemented projects without conducting EIA**

S/N	Name of LGA	Amount (TZS)
1	Moshi MC	6,592,504,416
2	Bunda DC	3,650,000,000
3	Mwanga DC	3,150,000,000

S/N	Name of LGA	Amount (TZS)
4	Kahama TC	2,581,699,462
5	Sikonge DC	2,069,097,548
6	Urambo DC	1,223,600,000
7	Moshi DC	1,000,000,000
8	Mkinga DC	780,500,000
	<b>Total</b>	<b>21,047,401,426</b>

Additionally, I am concerned with the use of public funds worth TZS 1.13 billion by Kibaha DC for the implementation of development projects in the area designated as restricted by the National Environmental Management Council (NEMC) due to its classification as a wetland. This is contrary to Section 81(2) of the Environmental Management Act, [CAP 191] which requires that an EIA study be carried out before commencement of the project.

Non-prioritization and financial constraints of the LGAs were the main reasons given for not conducting the EIA study.

Commencing projects without conducting the EIA study exposes the responsible LGA to potential penalties and fines from regulatory bodies. Moreover, it can result in adverse environmental effects such as biodiversity loss, air, water and soil pollution, climate change impacts, degradation of natural landscapes, and disruption of ecosystems.

**I advise PO-RALG to ensure that all LGAs conduct environmental impact assessments before commencing any construction project. This exercise is essential to ensure project success and stop LGAs from causing adverse environmental degradation.**

**5.1.10 Contracts not vetted by the Attorney General/legal officers TZS 14.75 billion**

Regulations 59(2) and (5), and 60 of the Public Procurement Regulations, 2013 as amended by regulations 2 and 3 respectively of the Public Procurement (Amendment) Regulations, 2016 (G.N No. 121 of published on 22.4.2016) require the Attorney General to vet a formal contracts arising out of the acceptance of tenders whose value is one billion shillings and above, and for contract undertaken thorough international competitive tendering. Also a Legal Officers of procuring entities is required to vet a contract whose value is below one billion shillings before it is signed by the parties.

Further, the Accounting Officers is required to to consider and incorporate the legal advice of the Attorney General in the draft contracts. Likewise, regulation 59 (2) of the Public Procurement Regulations, 2013 as amended by regulation 2 of the Public Procurement (Amendment) Regulations, 2016 stipulates contracts that are not vetted by the Attorney General are null or void.

My review of contracts management revealed that 14 LGAs signed contracts worth TZS 9.95 billion before being vetted by the Attorney General/ legal officers, as the law requires as detailed in Table 27.

**Table 27: LGAs implementing un-vetted contracts**

S/ N	Name of LGA	Amount (TZS)	S/ N	Name of LGA	Amount (TZS)
1	Ludewa DC	4,975,180,028	8	Kongwa DC	155,000,000
2	Dar es Salaam CC	2,041,283,561	9	Missenyi DC	131,625,866
3	Biharamulo DC	683,978,527	10	Ulanga DC	128,664,941
4	Tunduma TC	505,000,000	11	Mvomero DC	100,065,000
5	Mlele DC	458,423,820	12	Iramba DC	62,478,000
6	Rufiji DC	233,180,000	13	Mkinga DC	56,750,000
7	Simanjiro DC	211,313,200		<b>Total</b>	<b>9,950,217,443</b>
	Singida MC	207,274,500			

In addition, I noted cases of contracts worth TZS 4.80 billion were signed by three LGAs without incorporating comments and advice given by the Attorney General and legal officers as detailed in Table 28.

**Table 28: Attorney General and legal officers' comments not incorporated**

S/N	Name of LGA	Amount (TZS)
1	Kahama TC	2,581,699,462
2	Kilindi DC	2,024,000,000
3	Missenyi DC	196,192,000
	<b>Total</b>	<b>4,801,891,462</b>

Failure to vet the contracts suggests a lack of adherence to established procurement procedures by the respective LGAs.

I consider that signing contracts before being vetted as specified in Regulations 59 and 60 of the Public Procurement Regulations of 2013 as amended in Regulations 2 and 3 of the Public Procurement (Amendment) Regulations, 2016 (G.N. No 121 published on 22.4.2016), renders the contract void, and in that regard, it exposes

LGAs to potential contractual disputes or claims which could result in financial losses.

I recommend that PO-RALG take appropriate measures to ensure that LGAs are abiding with procurement legislations and re-design monitoring mechanisms that will ensure that procurement laws are being followed, including considering the Attorney General's/ Legal officers comments in contracts before signing.

**5.1.11 Undelivered items, payments of goods before delivery, and recording of undelivered items worth TZS 2.14 billion**

Regulations 242 (1) and 248 of the Public Procurement Regulations, 2013 require payments for goods and services to be made after goods have been received, inspected, and accepted and a signed goods acceptance certificate has been issued to the supplier and a copy of that certificate should be used by the procuring entity to support the processing of payments.

Contrary to the above Regulations, I noted 13 LGAs procured items worth TZS 1.45 billion but were not delivered despite being paid for. I also noted payments were made before the delivery of items worth TZS 472.56 million in four LGAs.

I further noted in four LGAs incidents of undelivered building materials worth TZS 217 million which were recorded as delivered in store ledgers. Details are shown in **Table 29**.

**Table 29: LGAs with payments before delivery and undelivered Item**

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
<b>Payment for undelivered items</b>					
1	Mbinga TC	763,041,130	8	Babati DC	42,900,000
2	Bunda DC	132,111,340	9	Mtwara MC	28,830,000
3	Handeni DC	104,030,500	10	Shinyanga DC	22,255,461
4	Butiama DC	95,334,000	11	Sengerema DC	11,926,000
5	Rorya DC	87,241,000	12	Korogwe DC	7,103,388
6	Magu DC	83,230,879	13	Kiteto DC	6,680,000
7	Tanga CC	65,563,500		<b>Total</b>	<b>1,450,247,198</b>
<b>Payment before delivery of ordered items</b>					
1	Kaliua DC	302,633,398	4	Kishapu DC	14,400,000
2	Tarime TC	138,156,873		<b>Total</b>	<b>472,561,201</b>
3	Mvomero DC	17,370,930			
Undelivered building materials recorded as delivered					

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1	Kigoma DC	104,679,820	4	Mlele DC	8,600,000
2	Mbinga TC	92,252,398		Total	8,600,000
3	Mpanda DC	11,250,000		Grand total	2,139,590,617

Inadequate oversight and enforcement of procurement legislation have led to failures in adhering to proper procurement procedures for ordering, receiving and making payments for procured building materials.

I consider that payments to suppliers before the delivery of goods expose the respective LGAs to risks of loss of funds in case suppliers fail to deliver. In addition, if delivered items do not meet specifications or have defects, the procuring entity may have difficulty in obtaining a refund or replacement.

I recommend that LGAs honour procurement requirements as prescribed in the laws and regulations. In addition, they should observe financial arrangements whereby payments should only be made after receiving the goods in correct quantity and quality.

#### 5.1.12 Receipts of procured items worth TZS 3.1 billion without being inspected

Regulations 244(1) and 245 of the Public Procurement Regulations, 2013 require the receiving entities to inspect the goods delivered by suppliers and accepted only if they meet contract specifications.

Contrary to the cited Regulation above, I noted that 21 LGAs procured goods worth TZS 3.1 billion from suppliers without being verified by the goods inspection and acceptance committees, as detailed in **Table 30**.

**Table 30: Goods received without being inspected**

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1	Bunda DC	692,663,776	12	Kakonko DC	64,208,440
2	Butiama DC	616,760,984	13	Mpanda DC	49,880,250
3	Mbozi DC	331,421,831	14	Namtumbo DC	48,100,772
4	Bumbuli DC	235,427,457	15	Madaba DC	47,248,540
5	Tanga CC	221,080,100	16	Tarime DC	43,449,900
6	Tarime TC	149,940,000	17	Temeke MC	42,914,023
7	Nyang'hwale DC	109,443,950	18	Mpimbwe DC	34,395,229
8	Singida DC	100,695,345	19	Kishapu DC	31,743,178



S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
9	Songea DC	84,550,836	20	Lushoto DC	25,088,835
10	Mafia DC	76,636,191	21	Malinyi DC	24,600,000
11	Misungwi DC	66,025,733	Total		3,096,275,370

Inadequate management and accountability of delivered goods occurred due to responsible committees' failure to inspect them as per their appointment letters.

Making payments for procured and received goods and services without being inspected by the relevant committees, could jeopardize the quality and conformity to specifications hence lead to the acquisition of substandard or low-quality goods by the procuring entity.

**I recommend that LGAs comply with the procurement regulations by inspecting the quality and quantity of procured goods and services prior to receiving and making payments to suppliers.**

#### 5.1.13 Acceptance and utilization of construction materials without being tested TZS 1.52 billion

Regulation 244(1) of the Public Procurement Regulations, 2013 requires goods delivered to be inspected, sampled, and tested by the procuring entity and they will not be accepted if they are below the standards stipulated in the contract.

Furthermore, Regulation 246 of the Public Procurement Regulations, 2013 stipulates that, an expert or qualified person may be invited or the goods may be sent to that qualified person for technical or scientific test or experiment.

I noted that 16 LGAs procured and used building materials including reinforcement bars and cement blocks worth TZS 1.52 billion in construction projects without being tested, contrary to the above named Regulation. the LGAs are shown in **Table 31**.

**Table 31: LGAs with construction materials not tested**

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1	Ushetu DC	301,143,803	9	Mbozi DC	84,066,170
2	Shinyanga MC	231,763,422	10	Bunda TC	79,855,000
3	Nyasa DC	217,341,986	11	Tarime TC	60,728,700
4	Temeke MC	155,839,175	12	Shinyanga DC	53,518,000
5	Mwanza CC	151,365,713	13	Namtumbo DC	51,679,021

6	Mbinga TC	145,863,192	14	Ukerewe DC	48,434,580
7	Rorya DC	89,094,632	15	Rombo DC	41,690,180
8	Songea DC	84,079,656	16	Bumbuli DC	25,284,000
			<b>Total</b>		<b>1,515,897,230</b>

Non-performance of tests on construction materials may expose the councils to the risk of using substandard materials, which could affect the quality of the executed projects.

I advise PO-RALG to enforce compliance with the relevant regulations, as well as censure the AOs of the respective LGAs so that in future they strictly observe requirements of the Public Procurement Regulations.

**5.1.14 Non-use of approved standard tender documents TZS 1.69 billion**  
Section 70(1) of the Public Procurement Act, [CAP 410] requires the procuring entity to use the appropriate standard model tender documents specified in the regulations for the procurement in question.

Likewise, Regulation 184 (3) of Public Procurements Regulations of 2013 requires procuring entities to use the appropriate standard tender documents issued by the Authority to address specific issues of a project in accordance with guidelines issued by the Authority.

My review of the procurement process noted seven LGAs did not use standard tender documents issued by PPRA to obtain qualified suppliers for procurement worth TZS 1.69 billion, contrary to the Regulation cited above, as indicated in **Table 32**.

**Table 32: LGAs not using the standard tender documents**

S/N	Name of LGA	Amount (TZS)
1	Nkasi DC	736,625,295
2	Ileje DC	196,626,645
3	Bariadi DC	183,792,200
4	Kalambo DC	182,101,346
5	Kilolo DC	173,893,348
6	Bumbuli DC	118,110,100
7	Mbozi DC	103,939,360
<b>Total</b>		<b>1,695,088,294</b>

The lack of commitment to adhere to public procurement procedures concerning the use of standard tender and contract documents issued by PPRA resulted in the non-utilization of these standardized documents.

Using sub-standard tender and contract documents allows the omission of crucial conditions essential for the proper management and supervision of projects' works.

**I recommend that PO RALG ensures all LGAs use standard tender documents provided by the PPRA for procuring works, consultancy and non-consultancy services.**

## 5.2 Contract Management

Contract management audit aims to assess the efficiency of systems overseeing contracts across various projects by LGAs. It evaluates compliance with regulations and contractual obligations, application of project management principles, and overall process performance.

### 5.2.1 Payments for unmeasured and unexecuted works worth TZS 2.95 billion

Regulation 243 (2) of the Public Procurement Regulations of 2013 requires procuring entities to authorize payments according to the relevant measurements and certification at the intervals or stages indicated in the contracts.

I reviewed a sample of paid certificates and noted that 10 LGAs paid a total amount of TZS 2.95 billion for executed works but the same had not been supported by measurement sheets, contrary to the above mentioned regulation. The list of respective LGAs is shown in **Table 33**.

**Table 33: LGAs whose works were not certified by engineers**

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1	Sumbawanga DC	1,485,723,050	7	Bariadi DC	21,310,500
2	Dar es Salaam CC	521,896,552	8	Kilindi DC	18,549,300
3	Njombe DC	521,003,248	9	Kilosa DC	12,787,000
4	Kinondoni MC	290,723,068	10	Manyoni DC	9,138,040
5	Mkalama DC	38,732,500		<b>Total</b>	<b>2,946,593,258</b>
6	Ludewa DC	26,730,000			

Further, my review of the payment certificates revealed payment to contractors for works not executed in 4 LGAs worth TZS 346.69 million, contrary to clause 14.3 of GCC which requires the contractors to submit a statement to the project manager after the end of each month, showing in detail the amount to which he/she considers himself/herself to be entitled.

The statement will include the estimated contract value of the works executed. For details refer to Table 34.

**Table 34: Payment to contractors for works not executed**

S/N	Name of LGA	Amount (TZS)
1	Kiteto DC	300,982,670
2	Mbulu DC	19,507,000
3	Sumbawanga DC	19,100,000
4	Tarime DC	7,100,000
	<b>Total</b>	<b>346,689,670</b>

Payments made for the works not measured and certified by the project managers and for unexecuted works are attributed to inadequate contract management by the LGAs.

The absence of measurement sheets hampers transparency and accountability in the payment process, making it difficult to track and verify payments accurately thus preventing the establishment of authenticity. In addition, payment for unexecuted works raises questions about the effectiveness of project oversight and controls.

**I advise PO-RALG to strengthen supervisory controls to ensure that laid-down procedures are effectively applied in procurement processes, thereby avoiding unnecessary losses and ensuring that expenditures are worth value for money. Likewise, LGAs are advised to adhere to procurement and project execution procedures strictly and properly to prevent project cost overruns and delays.**

**5.2.2 Executed contracts without valid performance securities TZS 9.91 billion**

Regulation 29 of Public Procurement Regulation, 2013 requires a procuring entity to demand from successful tenderer performance security to guarantee the faithful performance of the contract and

payment of all labourers, suppliers, mechanics, and subcontractors, if any.

Clause 4.2.3 of GCC also requires the Contractor to ensure that the Performance Security and, if applicable, Environmental and Social Performance Security is valid and enforceable until the Contractor has executed and completed the Works and remedied any defects.

I noted that Mafia DC executed contract for construction of a council Administration Block worth TZS 5.54 billion without demanding valid performance security from the contractor as required by the above-cited Regulations.

Also, my review of the project files noted two LGAs executed contracts worth TZS 4.37 billion without updating the expired performance securities for 58 days up to 2022 days, as detailed in Table 35.

**Table 35: LGAs with performance securities issues**

S/N	Name of LGA	Amount (TZS)	Execution without security in days
Contract being executed without a performance security			
1	Mafia DC	5,539,233,443	
Non-renewal of expired performance securities			
1	Mpanda DC	3,606,981,750	2022
2	Sumbawanga DC	767,280,407	58
	<b>Total</b>	<b>4,374,262,157</b>	
	<b>Grand Total</b>	<b>9,913,495,600</b>	

In addition, during the review of the contract valued at TZS 4.52 billion for the construction of an administration block in Ushetu DC, it was revealed that the performance bond submitted was undervalued by TZS 210.95 million.

This discrepancy is against Clause 50.1 of the Special Contract Conditions, which requires the contractor to provide a performance bond valued at TZS 452.50 million, equivalent to 10% of the contract price. Nevertheless, the contractor submitted a performance bond

valued at TZS 241.55 million instead of the required amount resulting in the bond being undervalued by TZS 210.95 million.

The absence of performance security exposes respective LGAs to the risk of losing their resources for the projects executed without performance security in case contractors fail to execute the contract fully as per contract terms.

**I advise LGAs to ensure that the risk of performance default is well covered by having valid and updated securities to enhance successful implementation of projects.**

**5.2.3 Design shortfalls of projects resulting in unnecessary variations of TZS 3.29 billion**

Regulation 321(1) of Public Procurement Regulations, 2013 requires the consultant to carry out the assignment with due diligence and in accordance with the prevailing standards of the profession.

Also, according to Regulation 239(8) of Public Procurement Regulations, 2013, the procuring entity will not invite tenders for works unless drawings and specifications are complete and firm estimates of cost have been prepared.

My review of the project files noted some shortfalls in designs and preparation of initiation documents like drawings and bills of quantities, which resulted in variations of works worth TZS 2.26 billion in six LGAs, as detailed in **Table 36**.

**Table 36: Inadequate design of projects resulting in variations**

S/N	Name of LGA	Amount (TZS)	Designer
1	Mwanza CC	1,707,593,498	LGA Works Division
2	Ushetu DC	309,447,260	TBA
3	Iringa MC	193,560,944	LGA Works Division
4	Tanga CC	22,444,910	LGA Works Division
5	Bumbuli DC	17,423,795	LGA Works Division
6	Njombe DC	12,042,000	LGA Works Division
	<b>Total</b>	<b>2,262,512,407</b>	

I am of the view that, the review process of drawings and bills of quantities was not performed by the contractor and LGAs before the execution of works and that the increased cost of the project affected implementation of other planned development activities.

I recommend that PO-RALG conduct regular compliance reviews and risk assessments to identify and enable the LGAs to have adequate capacity in project design and implementation, as required by laws and regulations.

#### 5.2.4 Delays in payments to the contractors executed work worth TZS 2.22 billion

Regulation 44(1) of Public Procurement Regulation of 2013 provides that, for purposes of supporting the growth of local firms and enabling such firms to meet their contractual obligations, procuring entities will ensure that timely payments are made to the tenderers.

Clause 44.2 of GCC of Standard Bid Documents (SBD) requires employers to pay contractors the amount certified by the project managers within 28 days from the date of each certificate.

My review of compliance with the terms and conditions of contracts noted that seven LGAs with unpaid contractors' claims of TZS 2.22 billion, for a period ranging between 55 and 270 days from the date the claims were certified. Details are shown in **Table 37**.

**Table 37: LGAs delayed payments to the contractors' executed works**

S/N	Name of LGA	Amount (TZS)	No. of days delayed
1	Tarime TC	683,917,649	71
2	Mtama DC	499,116,430	110
3	Mlele DC	355,630,974	180
4	Kalambo DC	284,319,433	261
5	Dar es Salaam CC	201,396,936	55
6	Mpanda DC	160,475,725	180
7	Rufiji DC	38,364,875	270
	<b>Total</b>	<b>2,223,222,022</b>	

Delay in payment to contractors' claims generally was associated with Treasury's failure to disburse funds to the LGAs.

The noted delays not only expose the LGAs to the risk of additional costs to the project through interests, but also significantly affect

the contractors’ cash flow which ultimately affects timely completion of the projects.

I recommend that PO-RALG in collaboration with the Ministry of Finance ensure timely disbursement of funds for projects. This will facilitate the smooth implementation of those projects and avoid unnecessary interest and penalties.

**5.2.5 Variation of works executed without Tender Board approval TZS 2.03 billion**

Regulation 110(5) of the Public Procurement Regulations 2013, as amended by Regulation 36 of the Public Procurement (Amendment) Regulations, 2016 (GN No. 333 published on 30.12.2016), requires proposed variations to be referred to the tender board for approval.

I reviewed project files and noted nine LGAs made variations in their original contract price to the tune of TZS 2.03 billion, without seeking approval from the respective tender boards as detailed in **Table 38**.

**Table 38: Works variation made without Tender Board approval**

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1	Shinyanga MC	807,350,000	6	Dar es Salaam CC	83,823,300
2	Biharamulo DC	683,978,527	7	Sengerema DC	79,966,000
3	Simanjiro DC	114,168,500	8	Msalala DC	49,315,506
4	Iringa MC	111,283,500	9	Bunda DC	6,240,000
5	Magu DC	95,427,072		<b>Total</b>	<b>2,031,552,405</b>

Changes made after signing contracts without the approval of Tender Boards are inappropriate and could result in the misappropriation of public funds.

I recommend that PO-RALG ensure LGAs submit all variations for approval by the tender board in line with Regulation 110(5) of the Public Procurement Regulations of 2013, as amended by Regulation 36 of the Public Procurement (Amendment) Regulations, 2016 (GN No. 333 published on 30.12.2016).

**5.2.6 Accumulated interest claims for late payments of Contractors interim certificates TZS 2.23 billion**

Clause 45.1 of the GCC requires an employer to pay the contractor the amount certified by the project manager within 28 days of the date of each certificate. If the employer makes a late payment, the



contractor will be paid interest which will be calculated from the date by which the payment should have been made up to the date of payment, using the prevailing rate of interest for commercial borrowing for each of the currencies in which payment is made.

Dissolution of Dar es Salaam CC on 24 February 2021 prompted the transfer of contractual obligations related to the construction of the Bus Terminal at Mbezi Luis, including the main construction contract valued at TZS 50.95 billion and a consultancy agreement worth TZS 1.58 billion, to Ubungo MC.

My review of the contract management process at Ubungo MC noted invoices submitted by the contractor and the consultant totalling TZS 8.92 billion were not paid resulting in the interest of TZS 2.23 billion being claimed as shown in **Table 39**.

**Table 39: Accumulated interest for late payment of interim certificates**

S/ N	Contract Number	Unpaid certificate amount (TZS)	Interest amount (TZS)	Certificates plus Interest (TZS)
1	LGA/018/2017/2018/W/10	6,721,159,349	1,907,889,705	8,629,049,054
2	LGA/180/2021/2022/CS/06	2,194,232,099	322,087,750	2,516,319,849
	<b>Total</b>	<b>8,915,391,448</b>	<b>2,229,977,455</b>	<b>11,145,368,903</b>

A delay in the disbursement of project funds by the MoF caused late payments for interim certificates.

The council is facing a risk of spending over TZS 2.23 billion in unnecessary interest payments to the contractors, leading to the loss of public funds.

I advise the LGA to communicate with PO-RALG and the Ministry of Finance promptly, to settle outstanding contractors' certificates and thus preventing further accumulation of interest charges hence safeguarding public funds; and also to engage in negotiations with contractors to potentially waive interest charges to save public funds.

### 5.2.7 Unrecovered advance payments on terminated contract TZS 531.24 million

Clause 23.1 of General Conditions of Contract (GCC) stipulates that, “the employer will make advance payment to the contractor up to 20% of contract value upon submission by the contractor of Performance bond of equivalent amount.

My review of the contracts management process noted that Karagwe District Council entered contract for the construction of Kagera River Secondary School at a contract sum of TZS 2.8 billion and issued advance payment worth TZS 600 million to the contractor. However, the contract was terminated while only TZS 68.76 million of the advance payment was recovered, leaving TZS 531.24 million uncovered.

Inadequate contract management by the LGAs along with the ineffective follow-up from the guarantors led to the non-recovery of the advance payments.

Non-recovery of the advance payment to the tune of TZS 531.24 million affects the implementation of the respective project and is accounted as the loss of the public fund.

**I recommend that the respective LGA make efforts to recover advance payments from the guarantors to avoid financial losses. Additionally, in future strict adherence to contract terms should be enforced, including non-acceptance security bonds instead of advance guarantees from reputable banks.**

### 5.3 Assessment of Procurements made through Force Account

According to Section 64 (6) of the Public Procurement Act, Cap 410 Force Account means a process where works are carried out by public or semi-public departments or agencies by using its personnel and equipment or in collaboration with any other public or private entity.

The conditions that may justify the use of force account by procuring entity are enlisted under Section 64(5) of the Public Procurement Act, [CAP 410] and Regulation 167 (1) of the Public Procurement Regulations of 2013 as amended by by regulation 64 of the Public Procurement (Amendment) Regulation, 2016 (G.N. No. 333 published on 31.12.2021.

These include any of the following: works are small, scattered, and in remote locations for which qualified construction firms are unlikely to tender at a reasonable price; work is required to be carried out without disrupting ongoing operations; there is an emergency that needs immediate attention; risks of unavoidable work interruption are better borne by a PE or public authority than by a contractor; PE has qualified personnel recognized by relevant professional bodies to carry out and supervise the required works; or the maintenance or construction is part of the routine activity of the PE.

I identified several areas where the audited entities did not comply with the prescribed force account procedures.

### 5.3.1 Implemented force account projects without delegating the accounting officer's functions TZS 2.03 billion

Clause 30 (2) of the guidelines for carrying out work under force account by procuring entities in Mainland Tanzania requires the Accounting Officer to delegate procurement functions of the Accounting Officer to a member of staff at the lower government levels for all works projects carried out through Force Account where the subject of procurement is as a result of public funds received directly from the Government.

My review of project files noted that three LGAs implemented the projects using force account procurement method worth TZS 2.03 billion without respective AOs delegating procurement functions to a member of staff at the lower levels in implementing the projects on his/her behalf. Details are as shown in **Table 40**.

**Table 40: LGAs implemented projects without delegating AO functions**

S/N	Name of LGA	Amount (TZS)
1	Kahama MC	977,000,000
2	Liwale DC	955,000,000
3	Tarime DC	100,000,000
	<b>Total</b>	<b>2,032,000,000</b>

Inadequate knowledge of the procurement officers and failure of the PMUs to advise the AOs on the requirements of the force account guidelines resulted in non-compliance with the guidelines.

I am of the view that non-compliance to force account guidelines may induce a conflict of interest in which project goals may not be achieved.

I recommend PO-RALG to ensure that all LGAs carrying out construction projects using force account method, fully comply with the guidelines for carrying out works under the force account.

**5.3.2 Unutilized procured building materials TZS 868.43 million**

Clause 13 (5) of the Guideline for carrying out works using Force Account by procuring entities in Mainland Tanzania requires arrangements for the procurement of materials to be used in the execution of work to be unbundled so as to be procured within manageable capacity.

In my review of the project implementation reports and site visits conducted, I noted nine LGAs had procured building materials worth TZS 868.43 million in excess of the required quantity for the particular projects and thus remained unutilized as detailed in Table 41.

**Table 41: Unutilized procured building materials**

S/ N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1	Tanga CC	424,362,740	6	Liwale DC	30,044,520
2	Shinyanga DC	244,477,211	7	Bunda DC	23,444,050
3	Ifakara TC	42,592,000	8	Morogoro DC	21,906,885
4	Kilwa DC	37,261,490	9	Serengeti DC	10,164,500
5	Bunda TC	34,178,100		<b>Total</b>	<b>868,431,496</b>

This could result in the misuse of public funds designated for development projects.

In my opinion over procurement of materials than the amount required implies that the amount spent could have been used to finance the next stages of projects or used to finance other projects in the LGAs.

I recommend that LGAs should have reasonable and justifiable estimates that involve architects, engineers and quantity surveyors as appropriate in the estimation process. They should

devise ways in which unutilized materials could be used in other projects or disposed of economically.

**5.3.3 Procurement of industrial building materials out of manufacturers or authorized dealers TZS 854.77 million**

Clause 13 (1) of Guidelines for Carrying out Work under Force Account by procuring entities in Tanzania requires preference to be given to procurement of materials directly from manufacturers or its authorized dealers to achieve value for money.

My audit of the procurement process of construction materials used in projects implemented through force account noted that five LGAs procured materials worth TZS 854.77 million without giving preference to manufacturers or authorized dealers, contrary to the requirement of the guideline. The details are as shown in Table 42 below.

**Table 42: Industrial building materials out of manufacturers**

S/N	Name of LGA	Amount (TZS)
1	Chunya DC	213,131,870
2	Bunda TC	205,373,240
3	Nanyamba TC	184,511,924
4	Liwale DC	114,950,980
5	Rorya DC	106,620,200
6	Mtwara/Mikindani MC	30,185,000
	<b>Total</b>	<b>854,773,214</b>

Further, a letter with ref no AB.39/156/01/”B”/44 of 20 January 2023 from Permanent Secretary PO-RALG requires LGAs prior to procurement of iron sheets to satisfy themselves that they are “28” gauge, meet TBS standard of TZS1477:2020/EAS 468:2019(E) and attain warrant of not less five years.

To the contrary, I noted three LGAs paid a total of TZS 166.88 million to private suppliers without evidence that the iron sheets complied with the TBS standard of TZS1477:2020/EAS 468:2019(E) and there was no five-year warrant as per the directive. Details are as shown in Table 43.

**Table 43: Procured Iron sheets with no evidence to meet TBS standard**

S/N	Name of LGA	Amount (TZS)
1	Lushoto DC	94,778,941
2	Bumbuli DC	38,070,000
2	Tanga CC	34,027,669
3	Total	166,876,610

In my opinion, the LGAs may have incurred higher costs for procuring industrial building materials at retail prices which may result in an unnecessary additional cost to the project. Also, procuring iron sheets with no evidence of meeting TBS standards poses doubt on whether procured material will last long.

I recommend that PO-RALG ensure that the LGAs abide by the procurement guidelines to achieve value for money in the utilization of public funds; also, the quality and standard of the building materials should be adhered to.

**5.4 Assessment of procurements implemented at lower-level Government**

As per clause 29.1 of the Guideline for Carrying out Works using Force Account by procuring entities in Tanzania, Lower-Level Government shall mean schools, health facilities, and similar establishments receiving funds directly from the government to carry out works and related activities.

Considering the escalating number of development projects executed at the lower levels of government, I undertook an evaluation of the procurement processes and procedures.

This examination uncovered numerous instances where the audited entities failed to comply with the stipulated force account procedures at the local government level as discussed below:

**5.4.1 Non-inclusion of lower-level procurements in quarterly procurement reports TZS 15.39 billion**

Section 38 (o) of the Public Procurement Act, [CAP 410] requires PMU to prepare and submit to Management meetings, quarterly reports on the implementation of the annual procurement plan. Furthermore, Regulation 114 (a) of the Public Procurement Regulation, 2013 requires a procuring entity to be responsible for the effective management of any procurement of goods, services, or works for

which it is undertaking and will monitor the costs and timely delivery of goods and services in the correct quantities and to the quality specified in each contract.

I noted that three LGAs' quarterly reports did not include the value of lower-level government procurements of goods, services and works worth TZS 15.39 billion as shown in **Table 44**.

**Table 44: Non-inclusion of lower-level procurements in quarterly reports**

S/N	Name of LGA	Amount (TZS)
1	Monduli DC	8,348,467,361
2	Mbulu TC	3,826,154,830
3	Mbogwe DC	3,213,283,115
	<b>Total</b>	<b>15,387,905,306</b>

I am of the view that failure to report the high value of procured goods and works at a lower level, raises concerns on transparency and accountability. This jeopardizes the accurate portrayal of the volume of procurement outlined in the execution of the annual procurement plan.

Furthermore, it may pose a high risk of misuse of public resources due to inadequate handling, potentially undermining responsibility, and accountability.

**I recommend that LGAs should provide accurate reports, fostering responsibility, accountability, and continuous monitoring for value for money. Additionally, they should strengthen controls by performing reconciliations on weekly and monthly intervals with a view of establishing accurate quarterly reports.**

#### **5.4.2 Procurements made without the involvement of delegated PMU and project manager TZS 525.81 million**

Clause 30.5 and 30.6 of the Guideline for Carrying out Works under Force Account stipulate that, if a delegated Accounting Officer's office has a qualified procurement specialist, they should form a delegated Tender Board and Procurement Management Unit (PMU) for procurement in line with the Public Procurement Act [CAP 410]. If no specialist is available, the Accounting Officer should appoint two to three staff for project procurement under PMU guidance.

Additionally, Clause 24.2 of the Guideline for Carrying out Works using Force Account by The Procuring Entities in Tanzania requires construction materials to be procured to conform to the approved schedule of requirements and stated specifications approved by the project manager.

My audit assessment of the projects implemented in lower-level government noted that three LGAs procured building materials without engaging the project manager and delegated PMU, as detailed in Table 45.

**Table 45: Procurement without involvement of project manager**

S/N	Name of LGA	Amount (TZS)	Comment
1	Bumbuli DC	246,438,400	Disregard of Project Manager
2	Konoda DC	142,306,706	Disregard of delegated PMU
3	Nyasa DC	137,060,934	
	<b>Total</b>	<b>525,806,040</b>	

The performance of delegated procurement organs was not effective, leading to non-compliance with the applicable procurement guidelines and regulations cited above.

Procurement made without the involvement of the delegated procurement committee or PMU denies the respective organs to exercise their functional roles. Also, the practice violates the principles of transparency.

I recommend that AOs of respective LGAs ensure the prescribed guidelines are fully complied with in the implementation of the projects in lower-level government to obtain value for money on the procurements made.





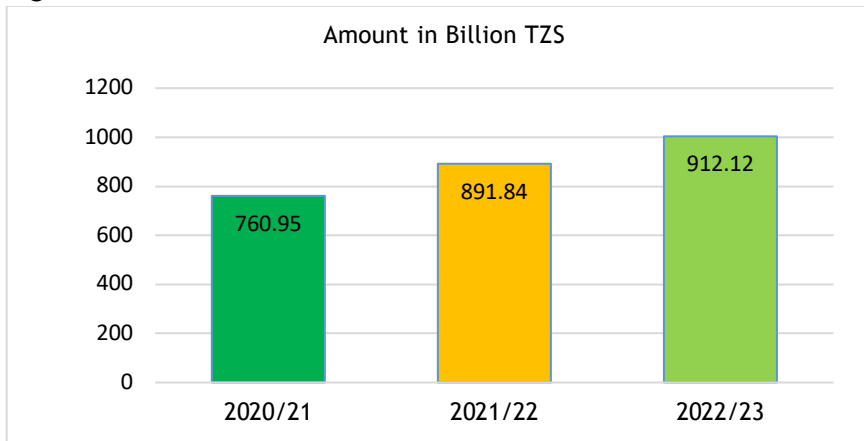
### 6.0 Introduction

Effective revenue collection plays a crucial role in enhancing the development and long-term sustainability of LGAs.

It facilitates the funding of investments in human capital, infrastructure, and the improvement of public service delivery.

The trend over the three preceding years indicates a positive increase in own-source revenue collections within LGA where TZS 912.12 billion was collected during the fiscal year 2022/23, surpassing the figures recorded in the preceding year as shown in **Figure 1** below and more detailed in **Appendix 12**.

**Figure 1: Trend of Own Source Revenue**



*Source: Financial Statements*

The Local Government Revenue Collection Information System (LGRCIS), TAUSI, Facility Financial Accounting and Reporting System (FFARS), and Government of Tanzania - Hospital Management Information System (GoT-HOMIS) systems are fundamental systems

for revenue gathering in LGAs. These systems play a crucial role in streamlining revenue collection processes, enhancing transparency, and improving accountability in financial management.

By leveraging these systems, LGAs can effectively track, monitor and optimize revenue streams, ultimately contributing to their financial sustainability and ability to deliver essential services to local communities.

Upon evaluating the revenue collection process within LGAs and ensuring compliance with relevant laws, regulations, budgetary allocations and various directives governing revenue management, I have identified several deficiencies outlined below:

#### **6.1 Unresolved debts in LGRCIS which may lead to a revenue loss of TZS 45.02 billion**

Paragraph 6.7 of the Local Authority Revenue Administration Manual of 2019 requires billing and management of receivables to be done through LGRCIS and requires taxpayers with overdue debts to be monitored in the system. Again, on 31 January 2023, PO-RALG issued a letter with Ref. No. EB.151/297/02/10 instructing LGAs to ensure complete installation and functionality of the TAUSI system on or before 31 March 2023.

The instruction further stipulates that Councils have to register all POS devices, reconcile defaulters from LGRCIS, utilize licenses, permits, and all modules in the TAUSI system comprehensively, and discontinue all revenue collection activities using LGRCIS.

As per directives from PO-RALG, LGAs were instructed to reconcile and halt all revenue collection operations using the LGRCIS system within a specified timeframe. However, it has been noted that a total of TZS 45.02 billion remains unresolved, stemming from defaulting cases across 125 LGAs in the LGRCIS originating from various sources.

In my assessment through LGRCIS, I noted that lack of proactive measures and sufficient efforts in pursuing defaulters that could result in revenue loss for the LGAs owed through the LGRCIS system, especially considering the transition to TAUSI without an interface between the two systems. The detailed outstanding balances of defaulters are provided in **Appendix 13**.

Despite the commendable efforts made by LGAs to significantly decrease the number of unresolved defaulters, a remaining defaulters balance of TZS 45.02 billion from the LGRCIS system raises concerns about the potential loss of revenue, especially as the system is being phased out.

**I recommend that, Management of the respective LGAs implement robust efforts to make follow up on defaulters from the LGRCIS system, ensuring that all outstanding bills are paid and properly accounted for.**

## 6.2 Uncollected revenue TZS 61.15 billion

Upon examining the process of revenue collections through LGRCIS, I noted that a total of TZS 61.15 billion remained uncollected from 130 LGAs. These outstanding amounts originate from various sources, including rental charges for shops located at the Council's bus stands and markets, market stalls, house rent, sale of plots, refuse collection, business licenses, liquor licenses, leased open spaces, parking fees and other revenue streams.

That is contrary to Order 7(d) of the Local Government Financial Memorandum, 2009 which requires the Director of a Council to be responsible for the overall management of the Council's expenditures, revenues, and all assets and liabilities.

A summary of information on uncollected revenue from the aforementioned sources is presented in **Table 46** with more comprehensive details available in the provided **Appendix 14**.

**Table 46: Uncollected Revenue Sources**

SN	Revenue source	No of LGAs	Amount (TZS)
1	Sale of plots	23	42,536,221,960
2	Rental charges	43	7,482,506,132
3	Other revenue	22	6,317,825,455
4	Open space	4	1,529,690,473
5	Parking fee	9	1,036,929,558
6	Business license	14	855,806,998
8	Refuse collection	5	803,106,330
9	Liquor license	3	346,768,998
10	Mineral extraction	7	242,976,855
<b>Total</b>		<b>130</b>	<b>61,151,832,760</b>

*Source: Revenue registers, LGRCIS and TAUSI*

Due to insufficient follow-up actions by the management of the respective LGAs, the uncollected revenue poses a risk of revenue loss.

I recommend that the management of the respective LGAs to implement robust internal control mechanisms.

These measures should cover routine updates of the payers' database, the utilization of electronic notification billing for timely reminders to eligible payers, and the implementation of an effective follow-up and reporting system for defaulters through a monthly revenue task force team. This initiative aims to maximize the exploitation of all potential revenue sources and ensure the collection of outstanding revenues.

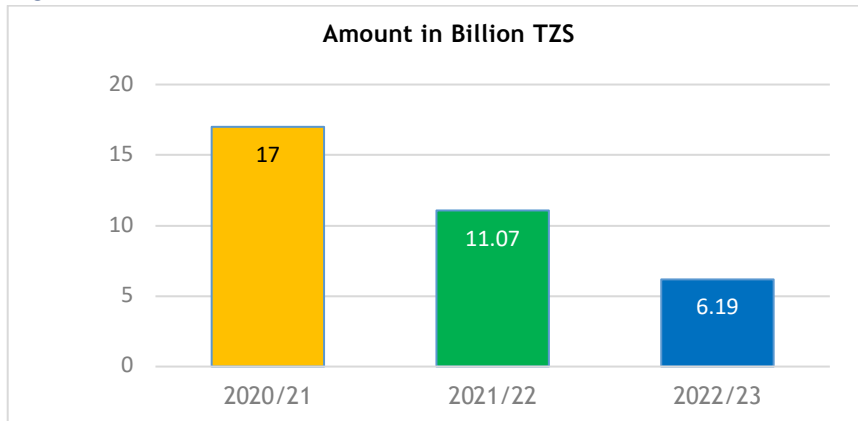
### 6.3 Unbanked revenue collected through POS machines TZS 6.19 billion

According to Section 42 (2) of the Local Government Finances Act, Cap. 290, except as may otherwise be provided by financial memoranda, all receipts of a local government authority will be paid into a bank account, or any account kept by the authority.

Local Government Authorities utilized the Revenue Collection Information System (LGRCIS) from the financial year 2012/13 until March 2023, when a new system called TAUSI was introduced as a part of government initiatives. According to a directive outlined in a letter with Reference Number EB.151/297/02/10 dated 31 January 2023 from PO-RALG, LGAs were instructed to ensure the comprehensive installation and functionality of the TAUSI system by 31 March 2023. Both systems employ PoS machines for issuing receipts to individuals making payments for various types of revenues.

Upon scrutinizing reports from LGRCIS and TAUSI I noted that, a total of TZS 6.19 billion was revenue collected through PoS machines in 96 LGAs that were not banked to the respective LGA bank accounts.

Additional information on revenue from unbanked sources is provided in **Appendix 15**. The trend for unbanked collections three consecutive years is presented in **Figure 2**.

**Figure 2: Trend of unbanked collections**

*Source: LGRCIS, TAUSI and bank statements*

The existence of unbanked revenue amounted to TZS 6,185,548,950 within the LGA constrains the Council's capacity to execute planned activities, consequently leading to heightened dependence on the Central Government.

I recommend that PO-RALG assesses the banking procedures for revenue obtained through POS and develop clear policies requiring agreements with POS operators to establish specific timelines for the depositing collections. Additionally, provisions should be included for fines associated with extended delays to ensure prompt transfer of collected funds and recovery of unbanked revenue.

Furthermore, there should be an active exploration of electronic payment methods and mobile money transfers through banks to facilitate the timely banking of POS-generated revenue.

#### **6.4 Inefficiency in the calculation and collection of service levy TZS 4.18 billion**

Sections 6(1) (u) and 7 (1)(y) of Local Government Finances Act, Cap. 290 as amended by sections 44 and 45 respectively of the Finance Act, 2020 outline the obligation for cooperate entities and individuals' business conducting business with business licenses to pay a service levy.

This levy applies to those with an annual turnover exceeding TZS 4 million at a rate not exceeding 0.3% of their turnover after deducting the value-added tax and excise duty. Additionally, the legislation specifies that branches of corporate entities are required to remit the service levy to the urban or district councils in their respective location.

This provision ensures that the revenue generated from the service levy is directed towards the service levy id directed towards the appropriate local government authorities.

After assessing the effectiveness of service levy collection during the reviewed period, I observed that 37 LGAs did not successfully collect service levies to a total of TZS 4.18 billion from business entities operating within the boundaries of these LGAs.

Failure to collect levies can be attributed to insufficient initiatives in invoicing the entities and a lack of an updated database for individuals conducting business. The list of LGAs that did not collect service levies is outlined in **Table 47**.

**Table 47: Service Levy not collected**

SN	Name of LGA	Amount (TZS)	SN	Name of LGA	Amount (TZS)
1	Mbeya CC	972,584,366	21	Njombe DC	19,590,555
2	DSM CC	950,316,403	22	Njombe TC	17,724,163
3	Tanga CC	474,078,841	23	Nyasa DC	15,650,518
4	Mbeya DC	309,409,606	24	Mbozi DC	15,461,455
5	Mkuranga DC	275,925,735	25	Rungwe DC	14,573,933
6	Handeni DC	125,311,516	26	Makambako TC	13,907,521
7	Kibaha TC	124,612,791	27	Bunda DC	11,556,114
8	Gairo DC	114,586,412	28	Morogoro MC	10,684,600
9	Serengeti DC	107,902,503	29	Ileje DC	7,809,551
10	Missenyi DC	93,511,934	30	Tandahimba DC	7,249,515
11	Tarime TC	76,519,486	31	Nanyumbu DC	6,568,048
12	Rombo DC	67,867,562	32	Korogwe DC	6,405,994
13	Kishapu Dc	54,673,437	33	Mpimbwe DC	6,149,034
14	Shinyanga MC	52,829,614	34	Ngara DC	5,991,211
15	Temeke MC	46,240,869	35	Newala TC	5,544,700
16	Musoma DC	40,264,135	36	Ifakara TC	5,300,000
17	Mbarali DC	30,718,536	37	Masasi TC	5,223,669
18	Makete DC	30,640,011	<b>Total</b>		<b>4,176,633,048</b>
19	Tarime DC	27,307,550			
20	Pangani DC	25,941,160			

*Source: TRA reports, LGRCIS, TARURA*

I have evaluated that the imposition of rates varying from zero to a maximum of 0.3% creates a vulnerability wherein corporate entities may be inclined to avoid paying the levy.

Furthermore, the failure of the respective LGAs to efficiently collect service levy has resulted in a shortfall in revenue collection, impeding the execution of planned activities.

I recommend that the respective management of LGAs in collaboration with Ward Executives prioritize the regular updating of the business database and implement comprehensive follow-up procedures at multiple levels, including Wards and Villages/Mitaa to enhance the effectiveness of service levy collection. This collaborative effort will significantly improve the efficiency of service levy collection.

#### 6.5 Service levies collected without turnover reports TZS 8.15 billion

During my audit through LGRCIS, TAUSI, and bank statements records I noted that, 37 LGAs collected service levy amounting to TZS 8.15 billion without obtaining evidence of turnover details from relevant authorities or the respective corporate entities to validate the collected amount.

This is contrary to Para 6.6.1(iii & iv) of the Local Authority Revenue Administration Manual, 2019, which outlines the strategy and procedures for service levy collection which includes the issuance of a net turnover declaration form to be completed by taxpayers.

This form serves as a basis for billing the service levy payers accurately and efficiently. Details regarding the service levy collections made without turnover particulars are provided in **Table 48**.

**Table 48: Service levy collections without turnover reports**

SN	Name of Entity/LGA	Amount (TZS)	SN	Name of LGA	Amount (TZS)
1	Temeke MC	2,982,894,578	20	Siha DC	107,399,439
2	Missenyi DC	807,814,159	21	Bukombe DC	105,904,775
3	Nzega TC	328,157,758	22	Msalala DC	97,141,121
4	Tunduma TC	327,583,153	23	Chato DC	92,920,814
5	Maswa DC	284,469,213	24	Tarime DC	91,771,963
6	Bunda TC	246,257,412	25	Kibiti DC	67,026,798

SN	Name of Entity/LGA	Amount (TZS)	SN	Name of LGA	Amount (TZS)
7	Kilolo DC	231,768,686	26	Singida DC	39,636,360
8	Shinyanga MC	226,267,620	27	Mafia DC	39,279,893
9	Serengeti DC	224,663,174	28	Mlele DC	37,939,500
10	Mpanda MC	216,397,030	29	Mkinga DC	35,915,016
11	Nsimbo DC	214,294,718	30	Bagamoyo DC	31,417,486
12	Pangani DC	190,374,481	31	Kahama MC	29,447,716
13	Mwanza CC	157,993,799	32	Kishapu DC	28,758,356
14	Kilindi DC	149,538,920	33	Mufindi DC	27,371,316
15	Tarime TC	146,582,437	34	Karatu DC	24,116,668
16	Muleba DC	141,733,871	35	Bumbuli DC	19,282,869
17	Meatu DC	139,651,466	36	Ushetu DC	14,274,865
18	Mpanda DC	120,522,314	37	Kakonko DC	12,574,225
19	Kibaha TC	112,214,830		<b>Total</b>	<b>8,151,358,799</b>

*Source: Bank statements and LGRCIS*

The service levy may have been inadequately collected owing to the lack of turnover particulars, which could have served as a basis for determining the appropriate amount of service levy payable by entities.

I recommend that PO-RALG in collaboration with TRA implement an electronic system for sharing turnover details with respective LGAs. This system would streamline the computation of the correct amount of service levy payable by business entities.

Additionally, I encourage LGA management to conduct assessments utilizing net turnover declaration forms submitted by taxpayers before initiating the billing process. This approach will enhance accuracy and efficiency in service levy collection.

#### 6.6 Inadequate performance of major revenue sources TZS 6.09 billion

Upon examination of revenue collections from major revenue sources situated in four LGAs for the financial year 2022/23, conducted through managerial reports, cash books reports and Revenue Collection Systems reports, I noted that the anticipated collection target stood at TZS 8.03 billion.

However, the actual collection amounted to only TZS 1.94 billion representing a mere 24% of the projected revenue from the designated sources. Consequently, this led to a significant under-



collection of TZS 6.09 billion equivalent to 76% of the budgeted revenue from the respective sources.

By considering the amounts collected from the respective sources, I noted that the management of the respective LGAs did not perform well on their duty of revenue collection. That contravenes with paragraph 4.2 of the Local Authority Revenue Administration Manual of 2019 which explains that the overall LGAs revenue administration is vested on PO-RALG through RSs and LGAs.

Also, Order 7 (d) of Local Government Financial Memorandum, 2009 requires among other things, the Director of a Council to be responsible overall management of Council’s revenue. Details of major revenue sources which did not perform well is narrated in Table 49 below.

**Table 49: Inadequately performance of major revenue sources**

S N	Name of LGA	Revenue source	Expected collection (TZS)	Actual collection (TZS)	Under collection (TZS)	%
1	Dodoma CC	Nala Lorries Park	771,250,000	53,421,708	717,828,292	7
		Ndugai market	1,254,408,565	314,443,950	939,964,615	25
		Nanene main bus stand	2,583,757,600	661,306,637	1,922,450,963	26
		Machinga Complex	238,966,000	106,394,658	132,571,342	45
2	Chalinze DC	Chalinze Bus stand	1,000,000,000	252,057,500	747,942,500	25
3	Sumbawanga MC	Katumba Azimio modern bus stand	704,280,000	149,763,800	554,516,200	21
4	Ilemela MC	Nyamhongolo bus terminal	1,475,096,452	402,824,100	1,072,272,352	27
Total			8,027,758,617	1,940,212,353	6,087,546,264	24

*Source: LGRCIS and Managerial reports*

The identified factors contributing to the underperformance include the geographical location of the facilities. Certain facilities are situated in areas lacking sufficient human traffic, social services, a robust business cycle and limited transportation networks to and from the constructed facilities.

This diminishes the anticipated customer base and results in unresponsive business activities within the project area which subsequently, impedes entrepreneurs from fulfilling their levy obligations.

Additionally, elevated rental rates for available shops within the constructed revenue sources serve as a deterrent for businesses to lease spaces. This circumstance has, in turn, impelled some entrepreneurs to operate without formal contracts with the respective LGAs.

Without effective measures to mitigate the mentioned reasons for the underperforming of the respective revenue source's locations, there is a likelihood of continuous under-performance and hence value for money from the projects may not be timely attained.

**I recommend that the management of the respective LGAs establish strategies such as increasing the transportation networks towards the facilities areas which will enable the increase of the business cycle so that they can operate as it was intended and standardize the rent rates and make sure that the traders in these projects are offered contract documents to facilitate the revenue collections.**

#### **6.7 Remitted funds by revenue collecting agents below contractual terms TZS 5.65 billion**

Upon reviewing contracts related to revenue collection I noted that, the management of 12 LGAs entered into 53 agreements with agents for revenue collection across various sources within their jurisdictions. These agreements amounted to a total value of TZS 14.43 billion.

Further examination of the LGRCIS and TAUSI systems revealed that a total of TZS 8.89 billion had been remitted to the respective LGAs. However, I noted that an outstanding amount of TZS 5.65 billion equivalent to 39% had not been disbursed in accordance with the terms specified in the contract agreements.

That is against Section 26 (a) and (b) of the Local Government Finances Act, [CAP 29], which requires a suitable person appointed by LGAs to collect and receive from each person liable for the

payment of the rates in the area or part of an area for which he is appointed.

The rates payable by each such person; pay all amounts so collected to the local government authority concerned. Detailed information regarding these findings is summarized in **Table 50**.

**Table 50: Details of funds remittance by collecting agents**

SN	Name of LGA	No. of contracts	Amount (TZS)			%
			Contractual	Remitted	Outstanding	
1	Kinondoni MC	4	5,256,952,907	2,900,540,955	2,356,411,951	45
2	Kilindi DC	2	2,507,000,000	1,718,089,230	788,910,770	31
3	Mwanza CC	15	2,425,870,400	1,744,574,900	681,295,500	28
4	DSM CC	1	1,702,894,536	1,138,432,770	545,806,066	32
5	Muheza DC	1	1,210,000,000	773,177,906	436,822,094	36
6	Bumbuli DC	7	373,350,000	287,867,850	215,082,150	58
7	Korogwe TC	3	240,005,100	84,461,200	155,543,900	65
8	Misungwi DC	4	252,000,000	99,830,800	152,169,200	60
9	Chalinze DC	1	150,000,000	30,542,000	119,458,000	80
10	Mkuranga DC	1	158,193,438	57,938,450	100,254,988	63
11	Mafia DC	1	107,632,000	30,000,000	77,632,000	72
12	Morogoro MC	7	41,920,200	19,030,000	23,850,200	57
<b>Total</b>		<b>53</b>	<b>14,425,818,581</b>	<b>8,884,486,061</b>	<b>5,653,236,819</b>	<b>39</b>

*Source: Implemented Contracts*

The remedial steps regarding the uncollected amount as stipulated in the contracts, have been undertaken solely by the management of one LGA, while other LGAs have yet to address the issue and have maintained a state of inaction.

The deficiency in revenue collection by collecting agents obstructs the execution of planned community activities.

**I recommend that going forward, the individual LGAs undertake feasibility studies for subcontracted revenue streams to establish practical revenue targets. Additionally, vetted contracts should explicitly outline impacts for collecting agents in the event of failure to remit the agreed-upon amounts.**

**In cases where contracts already incorporate provisions specifying actions against collecting agents, I recommend that the management of these LGAs take correct measures to address defaulted collecting agents and recover the unremitted revenue.**

### 6.8 Uncollected revenue from Produce Cess TZS 5.22 billion

I reviewed various reports including Crop-Cess auctions, LGRCIS, TAUSI, Agricultural Marketing Cooperative Societies (AMCOS) and reports from the respective Boards and observed that, 20 LGAs have failed to collect TZS 5.22 billion as produce cess.

Failure to collect the required revenue contravenes Section 7(1) (g) of the Local Government Finance Act, [CAP 290] which requires that, all money derived from any cess payable at source on any agricultural or other produce produced in the area of the district Council imposed under this Act or any other written law except for the major export crops whose produce cess will range between zero and five percent of the farm gate price to be payable at source.

Additionally, part 1 of Schedule of Local Government Finance Act, Cap. 290 explains that the cess on a buyer for cash crops is set at 3% of the farm gate price. The breakdown of uncollected revenue from produce cess is outlined in Table 51.

**Table 51: Uncollected revenue for Produce-Cess**

SN	Name of LGA	Produce name	Amount (TZS)
1	Rungwe DC	Tea cess	852,005,350
		Food crops cess	421,428,789
2	Songea MC	Maize cess	646,466,400
3	Mbinga TC	Maize cess	399,410,480
		coffee cess	102,796,453
4	Hanang DC	Agricultural cess and forestry cess	458,686,842
5	Masasi DC	Simsim cess	405,642,242
6	Kibiti DC	Simsim cess	292,566,265
		Charcoal cess	89,020,700
7	Mbozi DC	Coffee cess	338,380,927
8	Tunduru DC	Sesame crops cess	186,520,986
9	Kyela DC	Cocoa cess	165,986,266
10	Moshi DC	Coffee-cess	157,185,348
11	Nyasa DC	Coffee cess	131,568,394
12	Namtumbo DC	Sesame crops cess	116,237,044
		Maize cess	163,339,800
13	Urambo DC	Tobacco produce cess	72,769,281
14	Busokelo DC	Tea cess	63,493,465
15	Bumbuli DC	Tea cess	27,171,019
		Sisal cess	7,830,772
16	Nsimbo DC	Tobacco cess	29,598,034
17	Mbinga DC	Coffee cess	29,007,301
18	Kakonko DC	Tobacco cess	26,954,312

SN	Name of LGA	Produce name	Amount (TZS)
19	Njombe DC	Tea cess	19,244,970
20	Nanyamba TC	Sim-sim cess	15,723,264
Total			5,219,034,704

*Source: LGRCIS, TAUSI and Crop-cess Reports*

Non-collection of crop cess has depressed the capacity of the respective LGAs to enhance service delivery to the designated communities.

**I recommend that LGAs facilitate collaboration between the Finance Unit and Agriculture department to establish a systematic monitoring process to identify and verify unpaid revenues from relevant entities.**

This collaboration should be aimed at recovering the unremitted produce cess effectively.

## **6.9 Uncollected performance security from contracted agents TZS 1.48 billion**

In the evaluation of executed agreements between three LGAs, I noted that they engaged revenue-collecting agents for the extraction of funds from seven revenue streams, totaling a contractual sum of TZ 10.21 billion. Unfortunately, the appointed collection agents failed to fulfill their contractual obligation by not remitting the mandated performance security worth TZS 1.48 billion as specified in the respective contracts.

That is contrary to Order 38(3) of LGFM, 2009 which requires revenue collection agent appointed by the LGA to deposit in advance with the LGA, three months installments, a bank guarantee or any other appropriate form of security.

The same has been emphasized in Paragraph 5.2.1 (iv) of the Local Authority Revenue Administration Manual, 2019 which elaborates that, outsourced contracts will ensure effective compliance with revenue collection contract covenants through the effect advance payment/deposit as provided in the contract on signing the contract and before contract execution. Details of the contracts and payments are narrated in **Table 52**.

**Table 52: Uncollected Performance security from contracted agents**

SN	Name Of LGA	Agent Name	Source of revenue	Contract Amount (TZS)	Required Performance security (TZS)	Performance security submitted by agent (TZS)	Variance (TZS)
1	Kilindi DC	TOGABE COMPANY LTD	Produce cess	2,024,000,000	506,000,000	0	506,000,000
		BEZZU COMPANY LTD	Livestock fees	483,000,000	120,750,000	27,000,000	93,750,000
2	Kinondoni MC	M/s Web Corporation Limited	Parking fee	4,466,172,480	669,925,872	55,827,156	614,098,716
3	DSM CC	M/S Kajenjere	Refusal Fees	624,000,000	52,000,000	0	52,000,000
		M/S Kajenjere		1,200,000,000	100,000,000	0	100,000,000
		M/S Sateki		930,000,000	77,500,000	0	77,500,000
		M/S Sateki		480,000,000	40,000,000	0	40,000,000
<b>Total</b>				<b>10,207,172,480</b>	<b>1,566,175,872</b>	<b>82,827,156</b>	<b>1,483,348,716</b>

*Source: Contract documents and PV*

Inadequate provision of the performance bond may expose government funds to potential loss in the event of a contractual default.

I recommend that the management of the respective LGAs bolster the oversight of outsourced contracts by rigorously adhering to the contractual stipulations outlined in Order 38(3) of LGFM, 2009. This will ensure effective contract management and minimize the risk of potential losses to government funds in the event of contractual defaults.

**6.10 Bills adjustment made without supporting documents TZS 719.96 million**

Order 37(6) of the Local Government Financial Memorandum, 2009 requires that if a mistake is made in writing out a receipt, the receipt must be cancelled immediately, and a fresh one issued. The original cancelled receipt should be retained in the receipt book for audit.

Also, Paragraph 3.4 (vii) of the Local Authority Revenue Administration Manual, 2019 requires LGAs to ensure all adjustments and cancellations of wrong entries into the IFMIS or LGRCIS or devices are communicated to the Council Director for approval.

Upon reviewing revenue adjustments within LGRCIS, I noted that transactions totalling TZS 719.96 million across three LGAs lacked adequate descriptions and/or supporting documentation. As a result,

these transactions failed to justify the alteration of these transactions made within the system.

The verification of the adjustments was impeded by the absence of appropriate supporting documents. It is evident from my observation that the LGAs under scrutiny have not fully implemented the mandated control measures outlined in Order 37(6) of the Local Government Financial Memorandum, 2009, and Paragraph 3.4 (vii) of the Local Authority Revenue Administration Manual, 2019.

A detailed presentation of LGAs, indicating adjustments made without corresponding supporting documents is presented in **Table 53**.

**Table 53: Bills adjustments without supporting documents**

SN	Name of LGA	Amount (TZS)
1	Kilindi DC	670,923,060
2	Uvinza DC	37,812,200
3	Mpwapwa D	11,225,750
<b>Total</b>		<b>719,961,010</b>

*Source: LGRCIS*

I am of the view that, adjustments lacking sufficient supporting documentation and requisite approvals pose a risk of revenue misappropriation within the LGAs without detection by the respective managements.

I recommend that the management of the aforementioned LGAs implement robust controls for the documentation of transactions involving adjustments or cancellations of revenue transactions/bills. This involves uploading supporting documents to the system before obtaining approval from the Council Director.



### 7.0 Introduction

Public expenditure management involves the regulation of financial practices within the Local Government Authorities (LGAs) to enhance the effective and efficient utilization of public resources, strengthen accountability and establish statutory oversight for sustainable public interests.

It aims to achieve three core outcomes: collective fiscal discipline, allocative efficiency and operational efficiency. Collective fiscal discipline ensures that the Government spends within its means; allocative efficiency directs spending towards the most impactful areas; and operational efficiency ensures the delivery of public services at an optimal quality and cost.

To comprehend these objectives, the Government has instituted a framework comprising laws, regulations, policies, and internal control mechanisms that all LGAs must comply with. However, my audits revealed deviations from financial management laws, regulations, and directives, leading to wasteful expenditure by LGAs.

This chapter brings to your attention a summary of key issues that, if not addressed, may adversely affect the management of funds entrusted to respective LGA.

### 7.1 Irregularities noted in management of deposit accounts TZS 10.71 billion

A deposit account is primarily operated to accommodate funds from various depositors for pre-defined purposes. Funds utilized from deposit accounts are therefore expected to align with the primary purpose of such deposits.

Regulation 132 of the Public Finance Regulations 2001 requires an officer authorizing the refund of deposit claims, to ensure that the



purpose for which the deposit was taken has been fulfilled. Such an officer must also verify, preferably by reference to the original receipt issued, that the person claiming the deposit is the original depositor or is otherwise entitled to the refund.

On the contrary, my assessment of the management of deposit accounts by LGAs revealed several irregularities aggregating to TZS 10.71 billion as explained hereunder:

**7.1.1 Payments made for unrelated activities TZS 5.16 billion**

I noted payments totaling TZS 5.16 billion were effected by 46 LGAs from the deposit accounts to carry out activities that were outside the purposes for the funds and without reimbursement to the accounts.

This practice is contrary to Regulation 132 of the Public Finance Regulations, 2001 as financing unrelated activities by using deposit accounts funds affects depositors' access to their funds and creates reputational risks to the entity. Details are shown in **Appendix 16**.

**7.1.2 Insufficient bank balance to cover depositors' claims TZS 745.23 million**

I observed that three LGAs had insufficient bank balance by TZS 745.23 million to cover their depositors' claims. The absence of a cash balance to match the amount of depositors' claims, raises concern that the respective LGAs diverted the funds to unintended activities, thereby affecting the originally planned activities. Details are shown in **Table 54**.

**Table 54: Insufficient balance in the Deposit Account to cover claims**

SN	Name of LGA	Depositors claims as per register (TZS)	Cash available -deposit account (TZS)	Difference(TZS )
1	Korogwe TC	498,635,219	43,089,257	455,545,962
2	Arusha DC	222,697,361	40,050,924	182,646,437
3	Monduli DC	284,379,656	177,343,617	107,036,039
<b>Total</b>		<b>1,005,712,236</b>	<b>260,483,798</b>	<b>745,228,438</b>

**7.1.3 Overdrawn funds from deposit accounts TZS 1.95 billion**

My assessment of the management of deposit accounts noted that, 17 LGAs made withdrawals from the accounts which were over and

above the deposited amount to the tune of TZS 1.95 billion, as shown in **Table 55**.

The withdrawals made above the deposited amounts in deposit accounts affect the implementation of the intended activities.

**Table 55: Overdrawn funds from deposit accounts**

SN	Name of Entity	Amount (TZS)
1	Temeke MC	630,356,985
2	Uyui DC	194,073,013
3	Kasulu DC	186,785,432
4	Njombe TC	171,358,185
5	Monduli DC	124,172,329
6	Babati TC	121,290,978
7	Ilemela MC	94,187,977
8	Arusha DC	90,144,440
9	Mbinga DC	83,890,454
10	Iringa DC	52,288,714
11	Hanang' DC	45,212,418
12	Muheza DC	40,979,988
13	Longido DC	33,546,896
14	Iramba DC	28,495,943
15	Kibaha DC	26,280,381
16	Njombe DC	19,076,861
17	Mufindi DC	8,847,212
<b>Total</b>		<b>1,950,988,206</b>

#### 7.1.4 Uncertain transfers from own source to deposit account TZS 1.91 billion

Paragraph 3 of Part 2 of the directive issued by PO-RALG in September 2017 specifies that the transfer of own source funds should only be made to LGA general fund and LGA development accounts.

Contrary to this it was revealed that 10 LGAs transferred TZS 1.91 billion from their own-source accounts to deposit accounts for unbudgeted expenditures.

Own source revenue transferred to the deposit account may be misused, hence, resulting in under-implementation of the budgeted activities and fruitless expenditure. Details are shown in **Table 56**.

**Table 56: Transfers from own source to deposit account**

SN	Name of Entity	Amount (TZS)
1.	Tunduma TC	556,458,172
2.	Tabora MC	407,753,593
3.	Tarime DC	347,000,000
4.	Wang'ing'ombe DC	179,950,000
5.	Msalala DC	150,000,000
6.	Ushetu DC	87,889,109
7.	Moshi DC	56,829,599
8.	Karatu DC	47,000,000
9.	Nyasa DC	46,011,172
10.	Longido DC	29,000,000
<b>Total</b>		<b>1,907,891,645</b>

#### 7.1.5 Payments made without indicating corresponding receipts TZS 935 million

I noted that TZS 935 million was paid from the deposit account by 15 LGAs to finance various activities without quoting receipts as an authority that acknowledged receipt of such deposits. This is against Regulation 132 of the Public Finance Regulations, 2001.

Such withdrawals impair the implementation of planned activities because deposits might be used for unintended activities. Details are shown in **Table 57**.

**Table 57: Payment from deposit account not referenced to source of funds**

SN	Name of Entity	Amount (TZS)
1	Namtumbo DC	228,484,000
2	Kigoma/Ujiji MC	172,775,123
3	Buhigwe DC	130,002,212
4	Serengeti DC	75,937,600
5	Siha DC	51,992,874
6	Mpanda DC	47,842,496
7	Singida DC	38,463,821
8	Kibaha TC	32,048,848
9	Kibiti DC	30,484,900
10	Mpanda MC	29,691,462
11	Bumbuli DC	26,988,592
12	Musoma MC	23,362,250
13	Kakonko DC	19,512,116

SN	Name of Entity	Amount (TZS)
14	Handeni DC	18,437,446
15	Iringa MC	8,979,969
<b>Total</b>		<b>935,003,709</b>

Inadequate internal controls for the management of miscellaneous deposit accounts in LGAs are attributed to mismanagement and uncontrolled payments from them.

I am concerned that persistent use of deposit account funds for implementing unintended activities may lead to misappropriation of public funds, increase the LGAs' burden on settling depositors' claims and create reputational risks to the respective entities.

I recommend that PO-RALG instructs the management of LGAs to strengthen controls for the management of miscellaneous deposit accounts to enhance compliance with relevant legislation and directives that guide the use of such funds.

The respective LGAs' managements are urged to initiate immediate procedures to recover the amounts diverted to unintended activities and ensure that deposit accounts have sufficient funds to cover existing claims.

Further, LGAs are urged to ensure that the transfer of funds from own source revenue accounts to expenditure accounts adhere to prevailing directives, except for justifiable circumstances. Funds from their own source account should be transferred to the LGA general fund and LGA development account only for expenditure to be incurred in the respective accounts.

## 7.2 Payments not supported by EFD receipts TZS 7.42 billion

Section 36 (1) of the Tax Administration Act, [CAP 438] requires a person, who supplies goods, renders services, or receives payments in respect of goods supplied or services rendered to issue a fiscal receipt or fiscal invoice by using electronic fiscal devices.

On the contrary, I noted that TZS 7.42 billion was paid by 65 LGAs to suppliers, contractors and other service providers without demanding receipts as shown in **Table 58**.

Failure to demand EFD receipts promotes tax evasion and eventually denies the Government revenue.

**Table 58: Payments not supported by EFD receipts**

S N	Name of Entity	Amount (TZS)	SN	Name of Entity	Amount (TZS)
1.	Butiama DC	539,943,471	34.	Tarime TC	67,394,530
2.	Namtumbo DC	442,983,002	35.	Rombo DC	65,009,369
3.	Kigoma DC	390,568,314	36.	Nsimbo DC	63,036,374
4.	Nyasa DC	348,474,782	37.	Kilindi DC	54,710,000
5.	Tunduma TC	343,006,350	38.	Simanjiro DC	53,001,519
6.	Kigoma/Ujiji	296,533,706	39.	Ukerewe DC	45,153,120
7.	Musoma DC	289,331,523	40.	Bahi DC	44,978,149
8.	Musoma MC	258,930,104	41.	Pangani DC	44,668,403
9.	Mwanza CC	255,697,760	42.	Handeni DC	44,193,142
10.	Mbozi DC	240,579,632	43.	Kyela DC	40,149,914
11.	Nanyamba TC	238,874,442	44.	Kibaha TC	40,057,442
12.	Kongwa DC	195,144,974	45.	Momba DC	39,805,874
13.	Mbinga TC	194,478,080	46.	Bariadi DC	37,108,584
14.	Tarime DC	193,993,121	47.	Msalala DC	36,855,502
15.	Bunda DC	190,275,260	48.	Rufiji DC	33,206,765
16.	Songea DC	182,045,988	49.	Tandahimba DC	29,778,959
17.	Madaba DC	169,181,346	50.	Ngorongoro DC	29,041,900
18.	Mtwara/Mikindani MC	147,426,681	51.	Ileje DC	28,640,250
19.	Meatu DC	146,934,581	52.	Urambo DC	25,774,980
20.	Nanyumbu DC	146,677,514	53.	Ushetu DC	18,715,856
21.	Sengerema DC	142,664,907	54.	Misungwi DC	18,443,755
22.	Bukombe DC	135,532,200	55.	Igunga DC	17,100,000
23.	Singida MC	130,387,030	56.	Mbulu DC	15,713,000
24.	Chamwino DC	99,039,414	57.	Kilolo DC	13,600,760
25.	Busega DC	97,546,225	58.	Bariadi TC	12,474,942
26.	Malinyi DC	81,692,129	59.	Mpanda MC	12,165,980
27.	Mbeya CC	79,893,536	60.	Maswa DC	10,959,629
28.	Iramba DC	79,847,204	61.	Mkalama DC	10,939,500
29.	Nyang'hwale DC	79,822,325	62.	Itilima DC	10,495,534
30.	Chato DC	75,083,000	63.	Mpwapwa DC	8,674,750
31.	Kasulu TC	75,068,110	64.	Newala DC	8,089,239
32.	Mpimbwe DC	70,601,470	65.	Kondoa DC	7,948,897
33.	Rungwe DC	70,452,000	Total		<b>7,416,596,798</b>

I further established that Singida DC made payments of TZS 147.29 million which were supported by fictitious EFD receipts.

**I recommend that PO-RALG collaborate with MoF and TRA on implementing automated processes within the payment system (MUSE) that will verify the taxpayer status of suppliers and other**

service providers registered with TRA and confirm their compliance with tax obligations before processing payments.

Also, TRA should increase follow-ups on the detection of unfaithful vendors who do not issue EFD receipts and take appropriate actions in accordance with tax legislation.

### 7.3 Nugatory expenditure TZS 787.49 million

Expenditures from which the Public Entity received no value for money are considered to be nugatory or fruitless. These include but are not limited to charges, penalties or interest imposed for failure to comply with contractual obligations, overpayments as well as allowances paid to employees for unimplemented activities. This is further emphasized under regulation 21(2) of the Public Finance Regulations, 2001.

I noted that 23 LGAs paid a total amount of TZS 787.49 million for nugatory activities that were categorically in vain expenditure. A list of entities and the amount involved are shown in **Table 59**.

**Table 59: Nugatory Expenditure**

SN	Name of entity	Amount (TZS)	SN	Name of entity	Amount (TZS)
1	Kigoma DC	132,666,933	13	Serengeti DC	24,348,000
2	Ilemela MC	109,097,034	14	Kilindi DC	20,845,800
3	Temeke MC	69,263,976	15	Kigoma/Ujiji MC	19,182,241
4	Dodoma CC	45,457,915	16	Kongwa DC	17,630,000
5	Kigamboni MC	43,932,203	17	Ukerewe DC	14,589,763
6	Mwanza CC	39,268,593	18	Ikungi DC	13,134,423
7	Mbeya CC	36,811,200	19	Mkalama DC	11,000,000
8	Manyoni DC	35,139,663	20	Chemba DC	9,933,000
9	Musoma MC	35,000,000	21	Muheza DC	7,786,280
10	Kaliua DC	33,125,301	22	Mbinga DC	7,465,646
11	Simanjiro DC	28,690,704	23	Meatu DC	7,271,600
12	Singida MC	25,845,390	<b>Total</b>		<b>787,485,665</b>

I associate nugatory expenditures with failure to control expenditures leading to overpayments, penalties for delay in payments, delay in remittance of employees' deductions and payments for unimplemented activities.

Nugatory expenditure incurred by respective entities affects the implementation of planned activities due to funds diversion. **Table**

60 shows a rising trend in nugatory expenditures over the past three consecutive years.

**Table 60: Trend of nugatory expenditure**

SN	F/Year	No. of Entities	Amount (TZS)
1	2022/23	23	787,485,665
2	2021/22	9	898,848,336
3	2020/21	24	664,001,836

I recommend that PO-RALG ensures that LGAs prevent the re-occurrence of nugatory expenditures by strengthening internal controls over expenditure management, timely remittance of employees' deductions and observing laws and regulations in their decision-making so that payments are only made for legitimate activities.

Also, appropriate measures should be taken against all officials responsible for the wasteful expenditure, including reporting the matters to law enforcement and legal institutions.

#### 7.4 Payments made by cash TZS 1.44 billion

Para 6.7.3 of the Local Authorities Accounting Manual, 2019 requires councils to make all payments electronically and direct to the bank accounts of the payee, and, under no circumstances the council will pay by cheque or cash.

I learnt that payments of TZS 1.44 billion were made by 16 LGAs through cash to various beneficiaries including vendors and staff, contrary to the above requirement.

This irregularity is attributed to inadequate controls on the authorization of payments in LGAs, along with the lack of bank accounts for some local artisans. Details of LGAs with payments made by cash are shown in **Table 61**.

**Table 61: Payments made by cash**

SN	Name of Entity	Amount (TZS)
1	Dar es Salaam CC	253,800,000
2	Kondoa DC	252,642,112
3	Sikonge DC	167,304,200
4	Kigoma DC	153,245,024
5	Nkasi DC	117,429,000

SN	Name of Entity	Amount (TZS)
6	Ikungi DC	109,482,000
7	Sumbawanga DC	108,101,700
8	Chemba DC	60,823,800
9	Kwimba DC	55,664,512
10	Kilindi DC	39,100,000
11	Arusha DC	30,033,696
12	Kasulu TC	26,060,000
13	Mpimbwe DC	25,642,330
14	Urambo DC	20,330,000
15	Mpanda DC	16,511,000
16	Mpanda MC	6,063,610
<b>Total</b>		<b>1,442,232,984</b>

I am of the view that the use of cash payments attracts misuse of public funds and also encourages non-payment of the related taxes for purchases made from vendors.

I recommend that PO-RALG instructs respective LGAs' management to observe the existing legislation on effecting payment to various beneficiaries such as vendors, local artisans and employees to deter the recurrence of this irregularity.

Also, strengthen the role of the pre-audit unit in the payment process and conduct regular internal audits on payment processes to identify weaknesses, assess compliance with policies and procedures.

#### 7.5 Withholding Tax not remitted to TRA TZS 1.74 billion

Section 83 and Paragraph 4(c) (v) of the First Schedule of the Income Tax Act [CAP 332] requires every entity to deduct 2% for goods supplied to the Government, as withholding tax for the service rendered to the public entity and such withheld amount to be remitted to the Commissioner of Income Tax.

I noted that 43 LGAs had an outstanding withholding tax of TZS 1.74 billion as of 30 June 2023 being reported under payables of their financial statements. The respective amount was deducted from vendors but not remitted to TRA, as summarized in Table 62.

**Table 62: Withholding Tax not remitted to TRA**

SN	Name of Entity	Amount (TZS)	SN	Name of Entity	Amount (TZS)
1	Shinyanga MC	378,471,592	23	Mpanda DC	14,260,129
2	Kongwa DC	185,034,008	24	Nzega TC	13,908,049
3	Mwanza CC	156,905,902	25	Manyoni DC	13,762,246



SN	Name of Entity	Amount (TZS)	SN	Name of Entity	Amount (TZS)
4	Chalınze DC	126,713,188	26	Mafia DC	13,432,015
5	Arusha CC	77,107,899	27	Ulanga DC	12,872,940
6	Nyasa DC	70,038,844	28	Mtwara MC	12,070,874
7	Uvinza DC	64,592,000	29	Moshi MC	11,199,005
8	Msalala DC	64,009,805	30	Kalambo DC	10,100,688
9	Kwimba DC	53,090,481	31	Butiama DC	9,917,680
10	Geita TC	48,337,517	32	Madaba DC	9,518,366
11	Kibaha DC	46,801,175	33	Mpwapwa DC	9,441,664
12	Tarime DC	34,419,451	34	Korogwe DC	9,056,502
13	Shinyanga DC	33,325,701	35	Ilemela MC	7,965,758
14	Mpanda MC	31,738,663	36	Morogoro MC	7,662,302
15	Arusha DC	27,082,650	37	Ileje DC	7,649,190
16	Mbogwe DC	25,060,972	38	Kiteto DC	7,301,717
17	Mbogwe DC	25,060,972	39	Korogwe TC	7,000,000
18	Bariadi DC	20,954,485	40	Kahama MC	6,353,256
18	Hai DC	19,157,200	41	Kasulu DC	6,313,917
20	Kilwa DC	18,621,369	42	Misungwi DC	6,028,817
21	Kibaha TC	17,843,838	43	Kishapu DC	5,710,217
22	Bahi DC	17,544,280	<b>Total</b>		<b>1,743,437,324</b>

I attribute this anomaly to inadequate efforts by the respective entities' management to ensure timely remittance of the withheld amount to TRA. Also, there is a possibility that withheld amounts have been diverted to other activities.

Non-remittance of withholding tax deprives the Government of essential revenue that it relies on to fund public services and infrastructure projects.

I advise the management of LGAs to conduct a comprehensive review of internal processes related to withholding tax deductions and remittance to TRA. Also, make follow-up on unremitted withholding tax and ensure remittance to TRA to avoid penalties due to late or non-remittance on time.

#### 7.6 Uncontrolled credit expenses resulting in increased suppliers and employees' claims by TZS 22.45 billion

Treasury Circular No.1 of 2018/19 with ref No. CBC.187/575/01/37 requires all Accounting Officers to set aside funds through the budget for the settlement of verified and approved claims and strive not to create more liabilities from suppliers, contractors and staff.

My review of 37 LGAs noted an increase in suppliers and employee claims from TZS 64.87 billion reported during the financial year 2021/22 to TZS 87.32 billion reported during the financial year 2022/23, making an increase of TZS 22.45 billion, equivalent to 35%.

I further noted that out of the increased amount of TZS 22.45 billion, TZS 9.46 billion is for works, supplies of goods, and services constituting an increase of 33% from the respective liability category; and TZS 12.99 billion equivalent to 36% of the respective liability category is for wages, salaries and employees benefit claims as analysed in **Appendix 17**.

The increase in liabilities is mostly attributable to incurred expenditures that do not align with the entity's liquidity and delayed settlement of the amounts due. This includes both expenses incurred during the implementation of development projects and daily office running expenses.

Employees' claims mostly emanate from unsettled benefits such as leave allowance, medical refunds, utilities to entitled officers, luggage allowance, subsistence allowance, other relevant allowances on retirement or transfers and salary arrears.

I am of the view that uncontrolled increase in suppliers', contractors', and employees' claims creates a burden on the Government, distorts the budget to cover the settlement of liabilities and undermine the entity's credibility to suppliers and contractors. In addition, unsettled employee claims contribute to a decrease in employees' working morale and productivity.

**I recommend that the Government continues to prioritize the settlement of suppliers', contractors', and employees' claims. Further, stringent measures should be implemented to control the growth of Government liabilities emanating from works, goods and services rendered by contractors and other suppliers as well as employees' claims.**



## HUMAN RESOURCES MANAGEMENT

### 8.0 Introduction

This chapter highlights the issues relating to Human Resources Management (HRM), including the administration of salaries, wages, allowances, benefits, and outstanding payments (arrears) for personnel within the Local Government Authorities (LGAs).

Regardless of being a critical factor influencing efficiency and effective service delivery in Local Government Authorities (LGAs), HRM encounters the following notable challenges:

### 8.1 Outstanding employees claim TZS 36.47 billion

Order E.23 of Public Service Standing Orders, 2009 requires where a Government employee of any category is promoted or appointed to a post of a higher category with retrospective effect, to be paid the arrears of salary due to him against which will offset any acting allowance already paid to him, to which he is no longer entitled in view of the effective date of his appointment or promotion.

I reviewed employees' files and documents related to employees' claims, carried out interviews with human resource officers in 54 LGAs, and noted staff claims amounting to TZS 36.47 billion which had remained outstanding for more than 12 months without being paid.

These included employees' salary arrears, retirees' benefits, and other claims such as statutory allowances for heads of departments and units. The details are summarized in **Table 63** and detailed in **Appendix 18** of this report.

**Table 63: Outstanding employees’ claims**

Details	Amount (TZS)
Salary arrears (TZS)	11,420,214,782
Other claims (leave, acting, subsistence, moving, transfer and statutory allowances) TZS	24,341,616,670
Retirement benefits (TZS)	708,111,184
<b>Total</b>	<b>36,469,942,636</b>

Inadequate allocation of funds by both LGAs and the Government at large for anticipated promotions, new hires, entitlement allowances (e.g. acting allowances and subsistence allowances), and other employees’ claims contributed to the identified deficiencies.

Outstanding claims increase liabilities to LGAs and may demoralize employees in rendering services effectively.

**I recommend that the respective LGAs in collaboration with the PO-RALG and Treasury release funds for settling staff claims to avoid accumulation of debts.**

**8.2 Employees’ contributions not remitted to respective institutions TZS 36.09 billion**

Section 18 (1)(b) of the Public Service Social Security Fund Act, 2018 (PSSSF Act) requires employers to contribute the sum equivalent to fifteen *percent* of the member’s monthly salary to the member’s account.

LGAs employees’ salaries are subject to statutory and non-statutory deductions. These deductions include contributions to entities such as the Public Service Social Security Fund (PSSSF), Income Tax, National Health Insurance Fund (NHIF), and repayment of loans to financial institutions, Savings and Credit Cooperative Societies (SACCOS) and contributions to the Workers Compensation Fund.

Most of these deductions are withheld at source and information is sent to the respective LGAs. For the case of the employees who are paid salaries from their own sources, the deductions are made at the LGAs’ level.

I noted that, 46 LGAs did not submit a total of TZS 36.09 billion to the respective institutions. Amongst the un-transferred funds, TZS 3.59 billion was for PSSSF.

It has come to my attention that, the untimely submission of deductions to the respective institutions resulted into loss of Government funds through the payment of penalties amounting to TZS 32.08 billion by 56 LGAs. The uncontributed amount for the year ended 2022/23 is summarized in **Table 64** and detailed in **Appendix 19** of this report.

**Table 64: Employee contributions not remitted to respective Institutions**

Details	Amount (TZS)
PSSSF	3,594,289,922
Penalties	32,075,513,149
Income Tax	51,006,301
NHIF	40,550,453
NSSF	54,585,990
WCF	204,834,010
Other Institutions	68,566,144
<b>Total</b>	<b>36,089,345,969</b>

This led to unnecessary expenditure to the Government which could otherwise been used to implement other projects or services to the Public.

Failure of LGAs to remit these deductions, particularly to PSSSF has adversely affected the retiring officers, as their terminal benefits cannot be timely effected.

**I insist that the respective LGAs ensure that deductions that were not remitted, are promptly remitted to the respective Institutions without any further delay to avoid unnecessary expenditure by way of penalties.**

### **8.3 Mismatch of HCMIS payroll and NIDA data on birthdate for 76,536 employees**

Payroll information is essential for ensuring employees' financial well-being, compliance with legal requirements, and fostering trust and satisfaction within the workforce. It plays a crucial role in supporting employees' livelihoods and contributing to their overall job satisfaction and quality of life.

Having accurate and well-maintained payroll records can demonstrate that employers value their workforce and prioritize fair compensation and financial well-being.

National Identification Authority (NIDA) information is essential for identity verification, service delivery, security, financial inclusion, governance, and electoral processes. By maintaining accurate and comprehensive citizen data, NIDA contributes to the development, efficiency, and transparency of various sectors and strengthens the socio-economic of the country.

Order C.19 (1) of the Standing Orders for the Public Service of 2009 requires full and accurate particulars, and records of service of all public servants to be maintained at the President's Office, Public Service Management and at the public servant's respective organization headquarters. Care must be taken to ensure that whenever communications are addressed to the Treasury or to the office responsible for Public Service Management or to the Public Service Commission concerning an individual public servant and where these communications have a bearing on the public servant's terms of service, correct particulars of service, to be furnished.

During the audit of the Human Capital Management Information System (HCMIS) payroll records and NIDA data, I noted a significant inconsistency between the two data sets. The payroll records on birth date maintained within the HCMIS for 76,536 employees are not aligned with the corresponding information recorded in the NIDA database, resulting in ambiguity on the date of birth of the public servants.

Additionally, I noted that 86 employees had no corresponding NIDA information recorded in the database. The absence of NIDA information for employees may lead to the risk of data integrity and hinder the management of LGAs' ability to accurately track and manage employees' information within the HCMIS. The details are summarized in **Appendix 20**.

This inconsistency raises concerns about the accuracy and reliability of the birth date between the HCMIS payroll records and the NIDA Information. Inaccurate employees' birth date information results in misidentification of employees, errors in payment of salaries, and challenges in compiling terminal benefits for retiring employees.

**I advise the respective LGAs in collaborating with PO-PSM to conduct a comprehensive data review to compare and align the**

birth date information between the HCMIS payroll records and the NIDA database for all affected employees to avoid birthdate ambiguity. In addition, to take immediate steps of gathering input NIDA information for employees lacking corresponding records in the HCMIS.



### 9.0 Introduction

Local Government Authorities (LGAs) are mandated to establish robust internal controls, as directed under Order 11 of the Local Government Financial Memorandum, 2009, to ensure the effective and efficient administration of resources.

In assessing the governance system, internal controls, and risk management of LGAs, I have identified several areas that require enhanced attention to promote good governance practices among those entrusted with responsibilities as listed below:

### 9.1 Governance

Governance within the context of LGAs encompasses the system of rules, processes and structures that dictate the direction, management and oversight of the entities.

The governance framework for LGAs is provided for by a legal framework delineating their powers, functions, and responsibilities.

This framework comprises laws, regulations, and policies established by the Government through PO-RALG, along with any local ordinances or regulations specific to the councils.

The following key issues were identified in the governance of LGAs:

#### 9.1.1 Absence of independent audit committee as advisory units to those charged with governance

According to Order 5 of LGFM 2009, the full council holds responsibility for all decisions within the Council, including financial matters. Further, Order 12. (1) of LGFM 2009, requires every council to have an Audit Committee.



However, unlike the governance structure of public authorities, where the Board of Directors has independent audit committees with professionally qualified members who play a pivotal role in advising the Board, the councils do not possess such oversight mechanisms. Instead, the audit committees within LGAs report directly to Executive Directors.

As a result, there is a distinct lack of an independent professional advisory body specifically focused on financial and audit matters for both internal and external audits that report directly to those charged with governance, which in this case is the full council.

This discrepancy is a concern, particularly because members of the council are not mandated to possess financial knowledge and skills, as outlined in Section 39(2) of the Local Authority Election Act, CAP 292.

The situation raises concerns regarding the effectiveness of financial oversight within LGAs.

**I advise PO-RALG to conduct a thorough review to assess the alignment of accountability and responsibilities entrusted to those charged with governance of professional standards. It is imperative to prioritize the establishment of audit committees to assist the councils by bolstering financial oversight and governance. These committees should be entrusted with offering impartial advice on audit matters, fostering transparency, accountability and well-informed decision-making within the local government framework.**

### **9.1.2 Irregularities in the performance of audit committees**

According to Order 12 (1) of the LGFM 2009, an audit committee in every council aimed at enabling the local government to attain its governance and oversight responsibilities. Such responsibilities include: financial reporting, internal control structure, risk management system, internal and external audit functions but also ethical accountability.

I reviewed audit committee operations and performance and noted the following: -

- (i) Audit committees in 13 LGAs did not prepare and submit annual reports to the Minister responsible for Local Government, Regional Commissioner, and the Controller and Auditor General contrary to Order 12(5)(g) of LGFM, 2009. This denied the relevant authorities first-hand information on the functions of the committees;
- (ii) The audit committees concentrate only on audit queries instead of their oversight responsibility of evaluating internal control systems to ensure the safeguarding of assets and compliance with laws and regulations, hence maintaining the integrity of financial reporting. For instance, I observed that seven LGAs audit committees did not review the financial statements.
- (iii) Five LGAs did not prepare an induction course for new audit committee members to be aware of and understand their roles, responsibilities, and overall functions of the committees. In addition, nine LGAs did not conduct training for their members.

This hinders the newly appointed members from performing their roles effectively and making valuable contributions to the committees.

- (iv) 14 LGAs did not conduct audit committee meetings. For those who held the meetings, much emphasis was on internal audit reports instead of evaluating other matters as stipulated in the Audit Committee Guidelines, such as reviewing the effectiveness of the risk management framework and monitoring the internal control environment.

The identified irregularities may impede the respective audit committees from achieving their objectives. **Table 65** details the noted irregularities:

**Table 65: Irregularities in the Performance of Audit Committees**

Name of LGA	Non preparation of annual report work plan	Non review the financial statement	Absence of induction course	Absence of capacity building	Audit committee meetings /
Hai DC		x		X	X
Kigoma DC			X	X	x
Kishapu DC	X				
Kongwa DC	X				X
Mpanda MC		X			X
Mpwapwa DC	X				X
Ngorongoro DC	X				X
Nzega DC	X				X
Pangani DC				X	X
Rombo DC		X	X	X	
Bagamoyo DC		x	x	X	
Chamwino DC	X	X			
Kaliua DC	X	X			X
Longido DC					X
Mkuranga DC	X			X	X
Morogoro DC	X				
Mpanda DC	X				X
Mpimbwe DC			X	X	
Tabora MC	X			X	
Kakonko DC	X			X	
Songea DC	X				X
Kisarawe DC		X	X		X

I urge managements of the respective LGAs to equip audit committees with adequate resources and conduct regular training for the members to effectively execute their responsibilities.

### 9.1.3 Inadequate performance and resource allocation to internal audit units

Section 48 of the Local Government Finances Act, [CAP 290] requires the Council to employ internal auditors who will work closely with the heads of departments and report directly to the accounting officer.

Order 13 of the LDFM 2009, defines internal audit as an independent appraisal of internal control within a Local Government Authority done by examining and evaluating the effectiveness and adequacy of such controls.

After assessing the performance of internal audit units in relation to allocated resources, it was evident that these units continue to face significant resource constraints hindering their ability to fulfill their mandates effectively. Specifically, I identified a shortage of 73 staff across 36 LGAs, inadequate budget allocations ranging from three percent to 100% in 29 LGAs and lack of training provisions in 23 LGAs to enable existing staff to improve their skills.

The absence of essential resources may impede the effective detection of significant risks such as fraud, compliance violations, and operational inefficiencies thereby exposing LGAs to risks.

The councils with observed shortfalls are identified in **Appendix 21**.

**I recommend that LGA managements, in collaboration with PO-RALG, ensure that the internal audit units have adequate and appropriate resources to achieve their objectives. This will facilitate independent appraisal of internal controls within the respective councils as the units will be able to examine and evaluate the effectiveness and adequacy of such controls, hence ensuring accountability of responsible personnel.**

## **9.2 Evaluation of Internal Controls and Risk Management**

### **9.2.1 Failure of internal controls and accounting system in detection of fraud Indicators on payment of TZS 1.23 billion**

In my examination of transactions processed through MUSE at Mpimbwe DC, I discovered payments totaling TZS 1.23 billion made via the TSA-PE account for various activities that were never carried out.

These payments were facilitated through dummy receipts posted in the TSA - PE Account following the disbursement of salaries to employees, which are directly funded by the Treasury.

However, the council failed to offset these dummy receipts to account for the disbursed salaries in the council's personal emolument account. Instead, they processed payment vouchers, leading to cash payments to various individuals.

This loophole in the MUSE system allowed for fraudulent payments to occur, indicating a breakdown in controls over payment authorization

processes, potentially facilitated by collusion among responsible officials. The payments are as detailed in **Appendix 22**.

**I recommend that PO-RALG and the MoF collaborate to improve controls within the system by rectifying the identified loopholes. Furthermore, it is crucial for PO-RALG to conduct thorough investigations across all authorities nationwide and take disciplinary action against staff involved in such fraudulent activities.**

### **9.2.2 Weaknesses in organization set up of PO-RALG in management of MUSE and miscellaneous deposit account**

In line with Chapter 2.5.4 of the Accounting Procedure Manual (2021) of Accountant General, it is recommended that the government implement internal control measures to allocate work among distinct areas, thereby reducing the likelihood of errors, abuse, and collusion, while also bolstering accountability through independent validation and reconciliation.

PO-RALG is responsible for managing the finances of Local Government Authorities (LGAs), including overseeing the MUSE-TAUSI database and supervising the LGA Miscellaneous Deposit Account (9921169787). These duties are under the purview of the Directorate of Local Government - Finance and are delegated to a five-person reconciliation unit. This unit is tasked with providing MUSE support to all 184 LGAs, conducting cash book and bank reconciliations across nine accounts for all LGAs, and facilitating fund adjustments and transfers within LGA cash books.

My assessment of the unit's efficiency and effectiveness revealed a lack of formal appointments and job descriptions, resulting in role ambiguity. Additionally, the absence of formal establishment within the Directorate of Local Government - Finance has led to accountability issues.

Furthermore, with only five staff members overseeing operations for 184 LGAs, the unit is notably understaffed. This staffing shortage has exacerbated workload imbalances, heightening the risk of errors and fraudulent activities, particularly in fund transfers and bank reconciliations. Consequently, this has resulted in improper fund

distribution, incomplete bank reconciliations, and delays in disbursing carryover funds to eligible LGAs.

Moreover, the personnel responsible for bank reconciliation also handle fund transfers in LGA cash books, leading to a lack of segregation of duties. This deficiency increases the risk of misappropriating public funds in the Miscellaneous Deposit account, potentially resulting in revenue loss for the government.

**To address these concerns, it is imperative that the Accountant General and PO-RALG collaborate to establish an effective reconciliation unit with the requisite competencies, adequate manpower, and clear segregation of duties.**

### 9.2.3 Inadequate Internal controls and risk management

The Government of Tanzania issued circular No.HB.114/222/01/62 aimed at updating the Guidelines issued in 2012 for developing and implementing a risk management framework.

The guideline stressed the responsibility of accounting officers of all Public Sector Entities (PSEs) to adopt and implement effective risk management practices in their organizations, encompassing the identification, monitoring and management of potential risks and their negative impacts.

During my assessment of LGAs' internal controls and risk management for the financial year 2022/23, I identified the following irregularities: -

- (i) Nine LGAs neither maintained nor updated risk registers for documenting, tracking and monitoring potential risks to take appropriate measures such as prevention, mitigation and response;
- (ii) Failure to establish controls due to the non-performance of risk assessment in various areas, including fraud, financial statement, and asset management, was observed in 12 LGAs;
- (iii) Four LGAs did not have risk coordinators and champions who would democratize risk management in the respective

councils by creating awareness about risk management practices;

- (iv) In 12 LGAs, a risk management policy was not prepared to meet the objectives of the policy and thus failing to establish a strong foundation for the development of an integrated risk management framework. This indicates a lack of outlining the guiding principles of risk management; and
- (v) I observed in 10 LGAs that training was not conducted to equip staff with knowledge of risks and fraud matters, including fraud preventive measures.

Details of the LGAs are shown in Table 66.

**Table 66: Inadequate Internal Controls and Risk Management**

Name of LGA	Non-maintenance or update of risk register	Non-performance of risk assessment	Non appointment of risk champion and coordinator	No risk management policy	Equipping staff with knowledge of risk and fraud matters including fraud preventive measure
Arusha CC		X			
Igunga DC	X	X			X
Karatu DC				X	
Kibaha TC		X	x		
Malinyi DC		X		X	
Mbinga TC		X		X	X
Meru DC	x	X			
Mpanda MC	X	X	X		
Ngorongoro DC	X	X			
Singida MC		X			
Ushetu DC	X		X		X
Bagamoyo DC					X
Chamwino DC		X			X
Kaliua DC	X	X			X
Morogoro MC	X			X	X
Mpanda DC	X			X	X
Mvomero DC				X	
Nanyamb DC	X		X	X	X
Itilima DC				X	
Tarime DC		X		X	
Kibiti DC				X	
Nyanwgw'ale DC				X	X
Njombe TC				X	

I recommend that the management of the respective LGAs establish a structured environment with clearly defined policies and processes for a risk management framework. These should be regularly reviewed and refined by responsible officials to ensure effectiveness and accuracy, thereby enhancing operational performance.

#### 9.2.4 Irregularities in ICT controls and accounting systems

Order 7(i) of LGFM, 2009 requires Director of a council to ensure computerized systems operate. Likewise, Order 11(2) of LGFM, 2009 insists the executive director and the Treasurer to support the system of internal controls outlined in the respective procedures.

For the financial year 2022/23, I assessed the ICT and accounting control systems in LGAs and identified the following irregularities: -

- (i) Shortage of ICT staff in 12 LGAs, along with inadequate working equipment and budget constraints ranging between 57% and 100%;
- (ii) Six LGAs did not maintain an ICT Policy to define rules and practices to be followed on ICT issues, leading to difficulties in measuring performance on related matters;
- (iii) There was neither an approved IT strategic committee nor a strategic plan in the nine LGAs, which could lead to the non-provision of strategic guidance to Management on Information Technology issues and monitoring the effectiveness and efficiency of ICT within the councils;
- (iv) 18 LGAs had no disaster recovery plan to ensure the prevention of data from possible incidents like fire, flood, and power outages therefore non-recoverability of data might be encountered in the occurrence of a disaster. These LGAs had insufficient preventive mechanisms to ensure that both ICT hardware and application software were adequately protected by antiviruses, equipment such as fire extinguishers, fire suppression systems, air conditions, and operating an offsite location; and



- (v) 11 LGAs had not trained their staff on ICT and accounting systems to ensure they hold a wealth of knowledge and are designed to have intelligence that can be used to tailor solutions to any given situation.

The details of irregularities in ICT controls including accounting systems are shown in Table 67.

**Table 67: Irregularities in ICT controls including accounting systems**

Name of LGA	Shortage of ICT staff, equipment, and budget location	Shortage of budget allocation	Shortage of staff	No ICT policy/register	No approved IT strategic committee, plan, and steering committee	Lack of disaster/ICT recovery plan/activities	Absence of training program
Arusha CC	x				x	X	x
Bariadi TC	X				X	X	X
Igunga TC	X						
Kibaha TC						x	
Korogwe TC	x					x	X
Misungwi DC						x	
Moshi MC	X			x		X	
Mpanda MC			2	x		x	x
Muheza DC		100	3				
Mwanga DC						X	
Nzega DC	X				X		
Same DC				X		X	
Siha DC						X	
Sikonge						x	
Bagamoyo DC		57			X	X	
Biharamulo DC						X	X
Kaliua DC	X						
Mbogwe DC						X	
Mpanda DC					X		
Nanyamba DC	x			X		X	X
Newala DC					X	X	X
Nzega DC	X						
Rufiji DC					X		
Tanga CC	X		4				X
Urambo DC					X		
Kasulu DC							
Handeni DC	X					X	X
Mafinga TC					X		
Kibiti DC						X	

Name of LGA	Shortage of ICT staff, equipment, and budget location	Shortage of budget allocation	Shortage of staff	No ICT policy/register	No approved IT strategic committee, plan, and steering committee	Lack of disaster/ICT recovery plan/activities	Absence of training program
Kisarawe DC	X						X
Morogoro DC				X			
Busega DC		100	1	X			X

I recommend that the management of the respective LGAs provide training and adequate ICT facilities to ICT officials to enhance efficiency and improve service delivery.

### 9.2.5 Challenge observed on transition of revenue collection system from LGRCIS to TAUSI

On 07 February 2023, the Regional Administrative Secretary issued a letter (reference FA.119/272/01/47) instructing LGAs' management to migrate from the old revenue collection information system (LGRCIS) to a new revenue collection system (TAUSI).

The letter insisted on the commencement of using the new revenue collection information system for all sources collected at LGAs, including registering all Point of Sale (PoS) devices and handling licenses and permits. The directive mandated that all modules in the new system be fully utilized and LGRCIS ceased on or before 31 March 2023.

I evaluated the implementation of the directives, functionality, effectiveness, and performance of the new system and users in adopting it during the transition. My assessment revealed the following:

- (i) Non-usage of certain modules of the system, such as forestry royalties, rent fees, cotton crop cess, sanitation fees, service levy, parking fees, and tender fees, indicates improper allocation of collected revenue to sources in LGAs;

- (ii) Significant delays in the issuance of licenses occur due to applications requiring approval from three departments (land department, health department, and trade department). Unnecessary delays in approval from any of these departments result in the failure to issue licenses promptly, leading to loss of council revenue;
- (iii) Unreconciled data from LGRCIS during transfer to TAUSI accrued defaulters amounting to TZS 884,798,347 for Misenyi DC, TZS 673,727,504 for Biharamulo DC, and TZS 1,528,219,585 for Bukoba MC. Upon reviewing the procedures and modalities employed by the councils during migration from LGRCIS to TAUSI, it came to my attention that they did not perform reconciliations of data.

The closure of the LGRCIS system resulted in the accumulation of outstanding bills during the period from 1 July 2022 to 30 June 2023. Numerous defaulters and expired licenses remained unaddressed, particularly in Misenyi DC, Biharamulo DC, and Bukoba MC.

- (iv) The system does not provide room for defaulters to make payments as the system charges fees for the particular year only. This is because there is no integration between the former system LGRCIS and the introduced system TAUSI to capture defaulters from the previous system.

The placement of a revenue collection system with observed irregularities suggests the occurrence of data inaccuracies, potentially exposing the respective LGAs to misappropriation of collected revenue.

**I advise the respective council managements, in collaboration with PO-RALG, to take corrective measures on the identified shortfalls. This includes ensuring timely approval and issuance of business licenses, full utilization of the system and proper functioning of relevant collection codes/modules for efficient revenue collection.**

**Additionally, measures should be put in place to track the details of all defaulters and ensure their information is captured in the**

new system. Furthermore, efforts should be made to collect debts from the respective defaulters from the previous system.

#### 9.2.6 Improper controls over motor vehicle management and non-servicing or disposal of grounded motor vehicles

Para 14 of Public Assets Guidelines, 2019 requires every accounting officer to prepare a maintenance plan of assets and adhere to the guideline for ensuring that assets remain useful for the intended purpose, service delivery and economically utilized to maximize the benefit to the entity.

I reviewed the controls of asset management, particularly concerning motor vehicles, through the repair, maintenance, and disposal registers. I observed that in 13 LGAs, 127 motor vehicles were not serviced, and there was a lack of identification of unserviceable vehicles for disposal as per the requirement of Order 45(1) of LGFM 2009.

Non-servicing of motor vehicles may speed up deterioration and shorten the useful life of the respective assets hence the expected benefit may not be attained. Also, it may limit the implementation of activities that were supposed to be facilitated by these vehicles as a result impair the operation performance of the respective LGAs.

The list of councils with grounded motor vehicles are shown in **Table 68**.

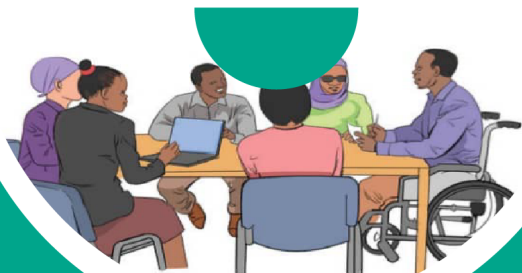
**Table 68: Non-Servicing or Disposal of grounded Motor vehicles**

S/N	Name of council	Items grounded	No of grounded motor vehicle/buses
1	Mpimbwe DC	Motor vehicles	05
2	Mtama DC	Motor vehicles/motorcycles	34
3	Mvomero DC	Motor vehicles	09
4	Rufiji DC	Motor vehicles	08
5	Ulanga DC	Motor vehicle, machines	19
6	Itilima DC	Motor vehicles	04
7	Ludewa DC	Motor vehicles	12
8	Kibiti DC	Motor vehicles	02
9	Geita DC	Motor vehicles	03
10	Wang'ing'ombe DC	Motorvehicle	3

S/N	Name of council	Items grounded	No of grounded motor vehicle/buses
11	Busokelo DC	Motorvehicles	5
12	Mbeya DC	Motorvehicle	16
13	Rungwe DC	Motorvehicles	7
	<b>Total grounded motor vehicles and buses</b>		<b>127</b>

# CHAPTER TEN

## WOMEN, YOUTHS AND PEOPLE WITH DISABILITY REVOLVING FUND



### 10.0 Introduction

In 1993, the Government initiated a seed fund to economically uplift disadvantaged groups, particularly women and youths who lacked access to loans from financial institutions due to collateral constraints. The Parliament Standing Committee for Local Authorities, in one of a sitting deliberated and later directed the LGAs to contribute 10% of unprotected own sources to the Fund.

As the directives lacked a legal base for compliance, not all LGAs could comply fully, and subsequently, in the year 2019, the Government amended the Local Government Finance Act, [CAP 290], and introduced Section 37A which mandates LGAs to allocate 10% of unprotected own source collection to the Fund. Further, PO-RALG requires loans to be issued with a distribution ratio of 40% to women, 40% to youths, and 20% to people with disability. The guidelines were further revised in 2021.

However, despite the commendable initiative, the Fund encountered numerous challenges, including misallocation of funds by respective Council employees or issuing loans to non-existing groups, non-performing groups, and unqualified groups thus leading to loan repayment failures.

In response to the above challenges, on 29 March 2023, upon receiving the annual report from the Controller and Auditor General (CAG) for the financial year 2021/22, the President ordered a review of the loan disbursement procedure and to explore the possibility of use of banks to facilitate loan disbursement.

Following this directive, the Prime Minister directed all LGAs nationwide to suspend issuing loans to special groups aiming to

provide time for the Government to establish a new system for issuing loans that will address the identified challenges by the CAG.

As of 30 June 2023, the Fund's net worth for 177 LGAs amounted to TZS 245.31 billion as detailed in **Appendix 23**.

Before the cessation of loan disbursements in April 2023, a total of 176 LGAs had already allocated TZS 62.69 billion to WYDF Account and issued loans of TZS 73.41 billion for the financial year 2022/23 as outlined in **Appendix 24 and 25**.

Considering the ongoing establishment of an enhanced fund management system, this chapter highlights anomalies observed during the financial year 2022/23, for Government consideration.

### 10.1 Unremitted contributions to Women, Youths, and People with Disability Fund TZS 7.27 billion

Section 37(A) of the Local Government Finance Act [CAP 290] mandates Local Government Authorities (LGAs) to allocate 10% of their own source revenue collection to the Women, Youths, and People with Disability Fund.

Upon review, I observed that 62 LGAs did not fully contribute the required 10% to the Fund, as unremitted contributions amounted to TZS 7.27 billion, as detailed in **Table 69**.

**Table 69: LGAs with unremitted contributions from own source revenue**

S/N	Name of Council	Amount (TZS)	S/N	Name of Council	Amount (TZS)
1	Ilemela MC	562,668,829	36	Wanging'ombe DC	68,545,596
2	Kinondoni MC	534,362,855	37	Lushoto DC	68,036,233
3	Chalinze DC	488,005,043	38	Nkasi DC	63,939,663
4	Morogoro MC	344,420,326	39	Chamwino DC	63,420,084
5	Morogoro DC	331,687,619	40	Bariadi DC	62,823,592
6	Shinyanga MC	326,333,761	41	Shinyanga DC	62,483,446
7	Singida MC	295,984,497	42	Kibaha TC	57,656,252
8	Kigamboni MC	260,064,641	43	Masasi DC	52,824,504
9	Rufiji DC	250,119,000	44	Mbarali DC	51,932,262
10	Ubungo MC	203,901,682	45	Masasi TC	50,865,981
11	Kigoma Ujiji MC	154,401,328	46	Handeni DC	50,110,869
12	Muleba DC	137,204,552	47	Missenyi DC	48,770,501
13	Manyoni DC	148,171,879	48	Rorya DC	47,925,523
14	Mbinga DC	129,612,767	49	Songwe DC	44,643,307
15	Korogwe DC	129,047,179	50	Kaliua DC	43,898,419
16	Igunga DC	128,913,223	51	Momba DC	39,884,290
17	Dar CC	123,383,880	52	Mvomero DC	32,386,878

S/N	Name of Council	Amount (TZS)	S/N	Name of Council	Amount (TZS)
18	Mbogwe DC	120,929,744	53	Iringa MC	30,000,000
19	Mufindi DC	119,155,989	54	Bunda TC	27,750,775
20	Maswa DC	118,040,304	55	Njombe TC	26,955,615
21	Mwanza CC	107,178,580	56	Mkinga DC	26,541,217
22	Ngara DC	106,366,362	57	Itigi DC	24,431,030
23	Meatu DC	105,109,924	58	Kiteto DC	23,592,245
24	Makambako TC	102,024,983	59	Kilindi DC	14,016,532
25	Hanang DC	98,816,477	60	Ifakara TC	12,124,614
26	Kalambo DC	97,851,271	61	Ikungi DC	11,066,300
27	Sumbawanga MC	92,684,792	62	Kigoma DC	6,835,338
28	Rungwe DC	90,060,710		<b>Total</b>	<b>7,267,488,679</b>
29	Bariadi TC	87,961,945			
30	Mkuranga DC	87,924,817			
31	Mpanda MC	85,993,969			
32	Chemba DC	85,427,986			
33	Mbozi DC	82,417,720			
34	Nzega TC	81,865,313			
35	Mpimwe DC	73,138,218			

Table 70 presents a summary trend of outstanding contributions by LGAs over three consecutive years.

**Table 70: Trend of outstanding contributions to WYDF**

Financial Year	Number of LGA	Amount (TZS)
1 2022/23	62	7,267,488,679
2 2021/22	53	5,062,050,675
3 2020/21	83	6,857,306,654

Non-remittance of contributions poses risks of creating potential liabilities, limits the availability of loans to women, youths, and people with disability groups and also diminishes the effectiveness of the Fund.

I recommend for PO-RALG and management of the respective LGAs to ensure that 10% of own source revenue collections are contributed to the Women, Youths, and People with Disabilities Fund as per the requirement of the law.

## 10.2 Loan issued without complying with loan disbursement ratio TZS 38.81 billion

Section 37A (1&2) of the Local Government Finance Act, [CAP 290], read together with Regulation 4 (1&2) of the Regulations for the Issuance and Management of Loans to Women, Youths, and People with Disability, 2019 stipulates that Local Government Authorities must allocate 10% of unprotected own source revenue to registered women,



youths and persons with disability groups in the ratio 40% to women, 40% to youth, and 20% to people with disability.

My compliance assessment noted that, 94 LGAs issued loans totalling TZS 38.81 billion to groups without adhering to the agreed ratio. **Appendix 26** provides a list of LGAs that issued loans without complying with the loan disbursement ratio. Issuing loans without taking into account cited Regulation above, may deny other groups to be empowered.

**I recommend for respective LGAs Management to adhere to the above-cited provision of the Act and Regulations for effective disbursement and management of loans to Women, Youth and People with Disability.**

### **10.3 Unrecovered loans from groups TZS 79.76 billion**

Regulation 10(1) and (2) of the Provision and Management of Loans to Women, Youths, and People with Disability Regulations, 2019 mandates all loaned groups to commence loan repayment after three months from the issue date.

Regulation 10(2) also requires recoveries to be made in monthly installments and in accordance with the agreement between the council and the loan beneficiary group. In addition, Regulation 11(1) to (4) outlines procedures to follow in cases where loan beneficiaries fail to repay the loaned amounts.

Upon assessing the performance of the WYDF, I noted that loan beneficiaries in 151 LGAs defaulted on loan payments totalling TZS 79.76 billion for loans issued, which remained unrecovered as of 30 June 2023 (of which TZS 27.67 billion was for loans issued in 2022/23) as detailed in **Appendix 27**.

Non-recovery of issued loans was attributed to a lack of adequate diligence on the part of management in enforcing the aforementioned regulations concerning defaulters.

**I recommend that PO-RALG and the Management of LGAs enhance controls over defaulters by ensuring all issued loans are recovered in compliance with Regulation 11 (1-4) of Provision and Management of Loans to Women, Youth and Persons with Disabilities Regulations, 2019.**

**10.4 Loans issued to groups ceased to operate businesses TZS 5.70 billion**

Regulation 13(1) (d to f) of the Regulations for Issuing and Management of Loans to Women, Youths and People with Disability of 2019 requires the Council Community Development Officer to oversee several responsibilities, including monitoring group operations and existence, loan recovery, ensuring loans are utilized as intended and coordinating training for groups.

Upon assessment of loans issued to groups, I noted that, 46 LGAs had outstanding loans totalling TZS 5.70 billion from 1,334 groups that ceased to operate business as indicated in **Table 71**.

**Table 71: LGAs with receivables from non-operating businesses**

S/ N	Name of Council	Number of groups	Amount (TZS)	S/ N	Name of Council	Number of groups	Amount (TZS)
1	Kaliua DC	289	917,053,848	24	Musoma DC	7	56,712,000
2	Temeke MC	23	724,625,912	25	Msalala DC	10	51,374,000
3	Dar CC	14	581,755,000	26	Masasi TC	26	36,708,600
4	Dodoma CC	20	420,993,000	27	Sikonge DC	52	34,619,500
5	Kilosa DC	27	371,967,811	28	Uvinza DC	18	32,365,700
6	Urambo DC	113	294,988,778	29	Rombo DC	10	31,505,271
7	Njombe DC	84	274,955,000	30	Bunda DC	10	22,266,500
8	Shinyanga MC	23	249,760,319	31	Iringa MC	3	20,575,000
9	Mkuranga DC	63	177,859,890	32	Tarime TC	4	20,488,000
10	Liwale DC	25	141,003,529	33	Nzega TC	8	20,437,000
11	Nanyamba DC	73	133,145,100	34	Bunda TC	15	20,205,200
12	Sumbawanga DC	27	116,703,000	35	Tabora MC	22	18,334,550
13	Moshi DC	107	116,113,000	36	Handeni TC	9	18,050,000
14	Mtwara MC	32	101,342,050	37	Butiama DC	5	17,600,000
15	Kigoma Ujiji	22	94,539,000	38	Itilima Dc	4	17,347,200
16	Muleba DC	28	81,030,000	39	Rorya DC	2	16,471,000
17	Ludewa DC	5	78,200,000	40	Siha DC	10	15,791,700
18	Nyasa DC	21	77,507,368	41	Mbulu TC	21	15,441,700
19	Mwanga DC	21	73,282,300	42	Mbinga TC	1	12,314,000
20	Nkasi DC	29	68,657,711	43	Manyoni DC	11	9,064,045
21	Kilwa DC	6	66,985,774	44	Meatu DC	8	8,877,000
22	Musoma MC	5	62,669,000	45	Sumbawanga MC	7	8,683,900
23	Bukoba DC	12	62,094,200	46	Bumbuli DC	2	7,021,519
	Total					1,334	5,701,107,775

I advise the PO-RALG and LGA management to enhance supervision and monitoring of group operations; provide training to the groups before and after granting loans; and scrutinize thoroughly

application forms and project proposals for group businesses before issuing loans to qualified groups. In addition, management ought to report the matter to investigative organs so that respective group members can be traced for the recovery of the outstanding loans.

**10.5 Change of projects activities not approved by Finance, Planning and Leadership Standing Committee TZS 2.43 billion**

Regulation 9(1)(2) of the Rules for Granting and Managing Credit for Groups of Women, Youths and People with Disability, 2019 requires the groups to use loans issued exclusively for projects approved by the Finance, Planning, and Leadership Standing Committee. Furthermore, any changes in the project proposal require prior approval from the committee.

I observed that 216 groups from 24 LGAs changed the project activities without obtaining approval for altering the original approved concepts. For the approved loans amounting to TZS 1.14 billion, the member group implemented projects different from the approved projects; and for a loan amounting to TZS 1.29 billion, the amount received was distributed among members, as analyzed in Table 72.

**Table 72: LGAs whose projects changed without approval**

	Council Name	Number of groups	Loan Amount		Council Name	Number of groups	Loan Amount
			(TZS)				(TZS)
<b>LGAs which distributed loans among group members</b>				<b>LGAs with groups changing projects</b>			
1	Njombe DC	30	641,840,000	1	Dar es salaam CC	14	662,755,000
2	Musoma DC	30	183,352,950	2	Arusha CC	11	157,900,000
3	Kinondoni MC	12	75,020,000	3	Rungwe DC	10	138,500,000
4	Tarime TC	10	69,000,000	4	Mbarali DC	14	109,000,000
5	Kalambo DC	22	63,200,000	5	Serengeti DC	3	25,000,000
6	Liwale DC	12	59,417,600	6	Mwanza CC	2	20,000,000
7	Mkuranga DC	5	40,000,000	7	Shinyanga DC	5	19,012,000
8	Mafinga TC	4	35,335,038	8	Morogoro MC	1	17,800,000
9	Ludewa DC	19	33,600,000	9	Ubungo MC	1	5,000,000

	Council Name	Number of groups	Loan Amount		Council Name	Number of groups	Loan Amount
			(TZS)				(TZS)
10	Dar es salaam CC	1	30,000,000	10	Mtwara DC	1	5,000,000
11	Nzega DC	4	22,000,000		Total	62	1,142,167,000
12	Mlele DC	2	19,000,000				
13	Kigamboni MC	2	11,000,000				
14	Nachingwea DC	1	10,000,000				
	<b>Total</b>	<b>154</b>	<b>1,292,765,588</b>				

Unapproved businesses may not be sustainable resulting in non-recoverability of loaned amounts.

**I recommend for the management of the LGAs to ensure that loan beneficiaries adhere to the approved business concepts, and in case where changes are deemed necessary, the loaned groups have to seek and obtain prior approval from the committee.**

**10.6 WYD Funds held in the Deposit accounts were not transferred to the respective bank account TZS 322.47 million**

Regulation 22(1& 2) for Issuing and Management of Loans for Women, Youths, and People with Disability Regulation, 2019 requires each Local Government Authority to open and operate a Special Loan Account in one of the banks that provide services in the area of the Local Government Authority and the Council Director to be responsible to ensure that the funds allocated for loans provided under these regulations and recovery of the loans are kept in the special loan account.

My assessment revealed a balance of TZS 322.47 million in deposit accounts for seven LGAs, comprising loan repayments and balances from the previous year that were not transferred to designated WYDF accounts as required by the Regulation cited above as provided in **Table 73.**

**Table 73: LGAs with WYD funds in deposit account**

S/N	Group name	Amount (TZS)	Remarks
1.	Singida MC	152,539,103	Balance from previous years held in deposit account not transferred to new account
2.	Manyoni DC	11,776,000	Loan repayments Nov 2021-Oct 2022 due to system error in TPLMIS
3.	Mtwara MC	27,000,000	Balance from previous years held in deposit account not transferred to new account
4.	Arusha CC	53,704,575	Balance from previous years held in deposit account not transferred to new account
5.	Kibaha DC	60,375,269	Balance from previous years held in deposit account not transferred to new account
6.	Njombe TC	17,070,900	Loan repayment
	<b>Total</b>	<b>322,465,847</b>	

Funds not kept in proper loan accounts are susceptible to misappropriation.

I recommend for the accounting officer to ensure that WYDF money in the deposit account is transferred to the Women, Youth, and Persons with Disabilities Account without further delay to serve the intended purpose.

### 10.7 Irregularities noted in contracts management

- a) Loans disbursed before entering into loan agreements TZS 2.41 billion

Regulation 8(2) of the Issuing and Management of Loans to Women, Youths, and People with Disability Regulations, 2019 requires that after loan approval, Local Government Authorities (LGAs) should enter into agreements with relevant groups before disbursing the loan.

My assessment of compliance with this Regulation revealed that, 12 LGAs disbursed loans totalling TZS 2.18 billion to 248 beneficiary groups before entering into agreements as can be found in Table 74.

**Table 74: LGAs that disbursed loans before entering into agreement**

S/N	Name of LGA	Number of groups	Amount (TZS)
1	Ifakara TC	46	481,855,290
2	Kilosa DC	25	335,532,101
3	Kaliua DC	27	306,374,000
4	Igunga	29	249,056,516
5	Muheza DC	28	236,500,000
6	Dodoma CC	10	220,769,600
7	Korogwe TC	32	193,500,000
8	Nsimbo DC	23	148,350,000
9	Mpimbwe	8	96,000,000
10	Urambo DC	6	82,057,000
11	Korogwe DC	6	39,000,000
12	Handeni TC	8	23,600,000
	<b>Total</b>	<b>248</b>	<b>2,412,594,507</b>

The absence of a loan agreement implies that neither party is legally bound, potentially leading to misunderstandings and disputes in the future.

**b) Contracts signed without being vetted by the Council Legal Officer TZS 4.14 billion**

I noted that contracts for loans totalling TZS 4.14 billion issued to 327 groups in three LGAs were signed between the Council and groups of WYDF without being vetted by the Council Legal Officer as shown in Table 75.

**Table 75: LGAs with contracts not vetted by the legal officer**

S/N	Name of the Council	Number of Groups	Loan Amount (TZS)
1	Temeke DC	275	3,913,074,327
2	Singida DC	41	104,997,611
3	Iramba DC	11	117,777,080
		<b>327</b>	<b>4,135,849,018</b>

The absence of vetted contracts increases the risk of ambiguous clauses, and non-adherence to legal requirements, and the interests of both parties to the contract may not be adequately protected.

**c) Loans issued to groups over and above the amount requested by TZS 84.27 million**

I made a comparison between the submitted group's loan proposals and the amount of loans issued by the council and noted that management approved and issued loans to 13 groups above the

amount requested by TZS 84.27 million with no supporting evidence to justify reasons for granting the loans above the amount requested as detailed in **Table 76** below.

**Table 76: LGAs with loans issued above the amount requested**

S/N	Name of the Council	Number of Groups	Loan Amount (TZS)
1	Temeke MC	12	64,271,713
2	Njombe TC	1	20,000,000
	<b>Total</b>	<b>13</b>	<b>84,271,713</b>

Issuing loans in excess of the requested amount casts doubt on the integrity of council officials involved.

I recommend for the respective LGAs to implement robust controls to ensure all legal matters are thoroughly addressed before funds are disbursed to mitigate potential disputes, protect the interests of both parties, and establish a solid legal framework; to issue loans based on submitted group business proposals, and if needs arise to issue above the requested loan, the groups had to justify by providing well-documented reasons.

### 10.8 Review the performance of the Ten Percent Loan Management Information System (TPLMIS)

#### a) Anomalies of the TPLMIS

The Ten Percent Loan Management Information System was introduced to tackle challenges that prevailed in loan issuing, management and recovery of loans issued to Women, Youth and people with disabilities groups.

The system was specifically introduced to reduce the crowding of citizens in one Council office as it allows anyone to register from anywhere, prevents the repetition of group names because the system was meant to only register the group name once, helps to keep records of the groups as the registration book is already in the system and to prohibit individuals from taking multiple loans without clearing previously issued loans as the system uses National Identification numbers which can only be keyed once.

An audit review of the system's performance identified the following anomalies as detailed in **Table 77**.

**Table 77: Anomalies in use of TPLMIS**

S/N	Council	Anomalies
1	Dar es salaam CC, Moshi MC and Mwanza DC, Kibaha DC, Mbeya DC, Mbarali DC, Chunya DC, Busokelo DC  Njombe TC	<b>Non availability of user-friendly reports on TPLMIS</b>  My review of reports generated by the TPLMIS, noted that the system does not generate reports that enable users to perform their tasks and achieve their goals. Disbursement, loan repayment reports and financial reports.  To obtain a report, for instance, on registered groups, issued loans, and backlog reports, necessitates manual work involving copy and paste data into an excel sheet as the system is missing export features.
2	Dar es salaam City Council and Kondo TC, Momba DC, Chemba DC, Misenyi DC, Bukoba MC	<b>Inadequate Accessibility to TPLMIS for Key Personnel</b>  The TPLMIS is not accessible to all relevant stakeholders like internal auditors
3	Dar es salaam CC	<b>Inconsistency of Information in the TPLMIS</b>  Letter AB.66/163/02/62, dated 02 August 2022 from TAMISEMI, requires the Council to maintain and update all loan beneficiary information through TPLMIS. However, I revealed a discrepancy between information stored in the TPLMIS system and the manual register maintained by the Council
4	Kigamboni MC & Ubungo MC & Mwanza DC, Bagamoyo DC, Kisarawe DC, Momba DC, Mbarali DC, Busokelo DC, Mafia DC	<b>Restricted transaction adjustments in the TPLMIS loan system</b> I noted inability to make adjustment in the system from errors made by system
5	Kondo TC, Bukoba MC	<b>Inefficient System Performance:</b>  The TPLMIS experiences slow response times, system errors, and downtime that adversely impact the Fund's operations and service delivery and some crucial reports, such as the Council's own source collection and 10% contributions made by the council to the Fund, are not generated.
6	Kasulu DC, Uvinza DC	<b>Evaluation of the request of proposal not done in the system</b>



S/N	Council	Anomalies
	Kibiti DC, Kibaha DC, Momba DC	Evaluation of the request of proposal from groups are done manually by the special loan committee instead of being done in the TPLMIS  I noted non-use of Reconciliation module that permits reconciliations to be made through the system of the amounts collected and that deposited in the bank account against the Cashbook.
7	Mbozi DC, Mbeya CC	The amount of loans disbursement and recovery displayed on dashboard and that indicated on the loans and recovery status report under TPLMIS differs

The absence of automated report generation capabilities in the TPLMIS, along with the reliance on manual data extraction, poses risks of data manipulation and operational inefficiencies.

Maintaining the TPLMIS database with unreliable data raises concerns for financial reporting accuracy and may result in over or underpayments of loan recoveries.

Furthermore, without access to the TPLMIS system, internal auditors may lack the means to effectively monitor and verify fund allocation and utilization for the groups, potentially leading to financial mismanagement or discrepancies.

**b) Partial registration of groups of women, youth, and people with disabilities in TPLMIS**

PO-RALG through a letter with reference no AB 65/100/01/24 of 12 July 2022 instructed the Council to register all groups with outstanding loans in the Ten Percent Loan Management Information System (TPLMIS) before 30 July 2022.

However, my assessment of the directive's implementation revealed that 802 groups in 11 LGAs with outstanding loans totalling TZS 2.06 billion were not registered in the TPLMIS system, contrary to the instructions outlined in the letter. Detailed analysis of the unregistered groups is provided in **Table 78**.

**Table 78: LGAs with Partial Registration of outstanding loans in TPLMIS**

S/N	Council	Unregistered groups	Outstanding loan (TZS)
1	Kibaha TC	112	546,500,000
2	Nachingwea DC	226	464,900,256
3	Mbinga DC	49	315,379,799
4	Lindi MC	81	243,615,968
5	Moshi MC	42	146,830,889
6	Igunga DC	120	120,084,000
7	Nzega DC	98	109,208,900
8	Uyui DC	45	68,922,500
9	Rufiji	5	5,121,000
10	Songea DC	16	14,840,000
11	Mkuranga DC	8	22,261,630
	Total	802	2,057,664,942

The reliability of reports generated from the system is questionable due to the absence of correct data input regarding loan balances and respective groups.

I recommend for the Council to ensure groups with outstanding loans are recorded in the TPLMIS.

#### 10.9 Loan Issued to non-existing groups TZS 2.60 billion

Regulation 13(1) (d-f) of the Regulations for Issuing and Management of Loans to Women, Youths, and People with Disability of 2019 requires the Council Community Development Officer to monitor group operations and existence, loan recovery, ensuring loans are utilized as intended and coordinating training for groups.

I was unable to confirm the existence of 850 groups in 18 LGAs that reportedly issued loans totalling TZS 2.6 billion, as detailed in Table 79.

Table 79: LGAs with loans to non-existing groups

S/N	Name of Council	Number of groups	Amount (TZS)	S/N	Name of Council	Number of groups	Amount (TZS)
1	Dar es Salaam CC	46	832,500,000	11	Msalala DC	13	77,229,000
2	Igunga DC	156	402,056,896	12	Kilolo DC	14	56,041,500
3	Karatu DC	119	209,931,500	13	Bariadi DC	15	47,500,000
4	Kaliua	46	197,136,900	14	Itigi DC	28	36,106,200
5	Masasi DC	118	164,732,050	15	Ikungi DC	1	25,000,000
6	Shinyanga MC	38	127,650,250	16	Bunda DC	8	17,740,000
7	Serengeti DC	75	116,148,900	17	Newala DC	13	17,343,731

S/N	Name of Council	Number of groups	Amount (TZS)	S/N	Name of Council	Number of groups	Amount (TZS)
8	Nzega DC	88	90,807,300	18	Singida MC	10	9,841,500
9	Musoma MC	52	84,592,411		<b>Total</b>	<b>851</b>	<b>2,595,254,138</b>
10	Mbozi DC	10	82,896,000				

This raises significant concerns regarding the potential misuse of the loaned funds; and also it suggests a lack of due diligence in verifying the existence and legitimacy of recipient groups before disbursing funds.

**In light of these findings, I urge PO-RALG to report the matter to investigative authorities and establish stringent controls to ensure that all groups receiving loans are identified and accessible.**

### 11.0 Introduction

During the financial year 2022/23, the LGAs undertook numerous development projects, the execution of which holds substantial ramifications for the country's economy. These initiatives, primarily funded through grants from the Central Government, contributions from Development Partners, own source revenue and community contributions, encompass a diverse spectrum of endeavors.

Among these initiatives are the projects financed through the Constituency Development Catalyst Fund, (CDCF), Secondary Education Quality Improvement Project (SEQUIP), Boosting of Primary Student Learning Program (BOOST), Kapu la Mama, Electronic Money Transaction Levy (TOZO), Tanzania Education Authority (TEA), Global Partnership for Education - Literacy and Numeracy Education Support (GPE-LANES), Performance For Results (P4R), School Water Sanitation and Hygiene (SWASH), Water, Sanitation and Hygiene (WASH), Corporate Social Responsibility (CSR), LGAs Own Source revenue and Central Government.

During the evaluation of operational results of projects, I came across various challenges relating to physical and financial performance as described hereunder:

#### 11.1 Anomalies on implementation of CSR projects TZS 4.53 billion

Section 105 (1), (2), and (3) of the Mining Act, [CAP 123] requires mineral rights holders to prepare a credible CSR plan and submit the same to the local authority in which it operates. Further, Section 105(4) of the Mining Act, [CAP 123] requires the Council to supervise the implementation of the submitted plan.

I noted that mining companies failed to disburse a sum of TZS 1.72 billion out of the allocated TZS 2.82 billion designated for CSR projects across two LGAs; which are Msalala DC and Kishapu DC.

Also, projects worth TZS 360 million were not implemented by one mining company in Kishapu DC due to a reduction in the CSR budget for the financial year 2022/23. This reduction stemmed from production cessation caused by damage to the mine's dam walls, resulting in a budget decrease from TZS 1.2 billion to TZS 840 million. However, the reduced amount was not included in the CSR budget for the financial year 2023/24 as required under Para 11 of the signed MOU of 6 September 2022.

Furthermore, I observed that four LGAs failed to provide CSR guidelines to mining companies operating within their jurisdiction. Consequently, these companies did not prepare CSR plans or allocate funds for corporate social responsibility initiatives. Details are shown in **Table 80**.

**Table 80: Non-submission of CSR plans and under-release of funds**

Non issuing of CSR guidelines lead to absence of CSR Plans					
S/N	Name of council	Name of company	Business license No/area of operation	Type of minerals	Remarks
1	Butiama DC	CATA Mining Company	Kiabakari		The accompany did not submit annual CSR plan. The Council did not develop local CSR guidelines and there was not an overseer of implementation of action plan
2	Kibaha DC	Building Extraction Companies	Kibaha	Building materials	No submission of CSR No guideline issued by the council
3	Ludewa DC	Ludewa Maxcoal, Shamcoal companies, and Blue Sky International Exploration Ltd	Transporting coal ores from Nkomang'o mbe, Luilo, and Masimavala fu villages	Coal Ores	No submission of CSR Plan, No Guideline issued by the Council
4	Uvinza DC	Nyanza Mines (T)	Uvinza District Council	Salt Mining	No submission of CSR Plan, No

Non issuing of CSR guidelines lead to absence of CSR Plans					
S/N	Name of council	Name of company	Business license No/area of operation	Type of minerals	Remarks
					Guideline issued by the Council.

I also noted that the constructed and completed training center for small and medium enterprises in Geita TC worth TZS 2.42 billion has remained unused for five years. Details of the anomalies are outlined in Table 81.

**Table 81: Irregularities noted in the implementation of CSR projects**

Sn	Name of LGA	Amount involved (TZS)	Remarks
1.	Geita TC	2,417,436,714	Constructed training centre for small and medium enterprises not in use for five years.
2.	Msalala DC	1,176,676,395	Mining company did not remit CSR funds for projects implementation
3.	Kishapu DC	540,000,000	Mining company did not remit CSR funds for projects implementation
		360,000,000	Reduction of CSR budget due cessation of production resulting from damage to the mine's dam walls.
4.	Butiama DC	40,000,000	CSR plan not prepared and submitted
<b>Total</b>		<b>4,534,113,109</b>	

Failure to implement CSR projects and non-utilization of the completed projects can hinder the Government's objective of ensuring communities in mining areas benefit from the extraction of minerals within their surroundings.

I recommend that PO-RALG ensures the respective LGAs monitor all CSR projects planned to be implemented by the respective mining companies within their areas of jurisdiction. Also, the management of Geita TC has to take the initiative to ensure the completed project is put into use so that the local community enjoys the intended benefits.

The managements of Msalala and Kishapu DCs have to make follow-ups to ensure the outstanding contributions are released for the implementation of planned projects so that surrounding local communities benefit from the presence of the mining companies.

**11.2 Constituency Development Catalyst Fund (CDCF) projects not initiated by the community TZS 452.44 million**

Section 11 of the Constituencies Development Catalyst Fund Act, [CAP 96] among other things requires the Constituency Development Catalyst Committee to approve all project proposals from all the wards in the constituency and any other projects that the Constituency Development Catalyst Committee considers beneficial to the constituency.

I observed that eight LGAs utilized TZS 452.44 million from the CDCF for activities not sanctioned by their respective communities, as illustrated in Table 82.

**Table 82: CDCF projects not initiated by the community**

Sn	Name of LGA	Amount involved (TZS)
1.	Lushoto DC	140,202,000
2.	Butiama DC	69,500,000
3.	Nanyumbu DC	56,490,000
4.	Musoma MC	55,124,700
5.	Kongwa DC	50,000,000
6	Handeni DC	44,946,199
7	Ludewa DC	20,500,000
8	Hanang' DC	15,678,500
<b>Total</b>		<b>452,441,399</b>

This discrepancy can be attributed to inadequate compliance with the CDCF Act and a lack of emphasis on projects initiated by the community during project selection processes by the LGAs.

The implementation of projects not endorsed by the respective communities can lead to community disengagement and disownment of the projects.

I advise the respective LGAs to adhere to the requirements of the Constituencies Development Catalyst Fund Act, Cap. 96, by implementing activities originating from members of the community that are approved by CDCF Committees.

### 11.3 Abandoned projects worth TZS 20.24 billion

Regulation 114 (c) of Public Procurement Regulations of 2013 requires that a procuring entity be responsible for the effective management of any procurement of goods, services, or works for which it is undertaken and to monitor the progress and timely completion of works in accordance with the terms of each contract.

An assessment of the physical implementation status of development projects revealed that, projects in 18 LGAs which were at various stages of completion with a cost of TZS 20.24 billion, had been abandoned for significant periods ranging between two and 21 years. A list of LGAs with abandoned projects is shown in **Appendix 28**.

Insufficient planning, inadequate project management, shifts in government priorities and funding shortages contributed to the projects abandonment. This represents a misallocation of resources, hindering the realization of community benefits and complicating future funding decisions.

**I advise PO RALG in collaboration with MoF to establish strategies that will ensure abandoned projects are completed without further delays. The respective LGAs may evaluate the outstanding works of the abandoned projects, prioritize the completion of abandoned projects before starting new ones. They also must monitor, supervise, and sensitize the community on making contributions for the completion of abandoned projects.**

**Also, I advise the Government through PO-RALG and MoF to release sufficient funds to complete the abandoned projects and ensure in the future, the planning and design of the projects based on the available funds so that they are completed on time to attain the intended objectives.**

### 11.4 Completed projects not in use TZS 11.21 billion

In my evaluation of project implementation for the financial year ended 30 June 2023, I identified 29 LGAs with completed projects valued at TZS 11.21 billion that remain unused for their intended purposes.

The lack of utilization of these projects is primarily due to insufficient resources, including furniture, medical equipment,



utilities, staffing and other essential working tools. A list of LGAs with completed projects but not in use is shown in **Appendix 29**.

I am concerned about the lack of adequate planning preceding project implementation and the budgetary limitations that hinder the delivery of services to the intended communities upon project completion.

**My advice is that management of the respective LGAs must take decisive actions to ensure that all completed projects are promptly utilized to fulfil their intended objectives and to realize the value for money of the expenditure incurred.**

**11.5 Development projects’ funds diverted to finance unintended activities TZS 5.10 billion**

Section 27 (4) of the Budget Act, [CAP 439] requires approved appropriations to be used strictly in accordance with the purpose described and within the limits set by different classifications within the Government and public entity estimates. Also, Order 23 (1) of LGFM, 2009 requires every charge of expenditure and items of income to be classified strictly in accordance with the details of the approved budget and the voted funds to be applied only to the purpose for which they were intended.

Contrarily, I revealed that 14 LGAs diverted funds earmarked for development projects totalling TZS 5.10 billion, to finance activities that were not included in the budget. The list of LGAs that diverted project funds is provided in **Table 83**.

**Table 83: List of LGAs that have diverted the project funds**

Sn	Name of entity	Amount (TZS)
1	Mwanza CC	3,046,565,098
2	Shinyanga MC	1,000,000,000
3	Singida MC	326,999,403
4	Musoma MC	132,594,823
5	Tanga CC	120,117,620
6	Sengerema DC	105,174,906
7	Mkinga DC	101,189,729
8	Monduli DC	83,264,400
9	Pangani DC	58,213,496
10	Mbinga TC	44,920,000
11	Buchosa DC	25,611,500
12	Muheza DC	24,228,240

13	Ngorongoro DC	21,785,252
14	Bumbuli DC	11,626,300
<b>Total</b>		<b>5,102,290,767</b>

The diversion of funds indicates a significant impact on the execution of planned development activities hence potentially jeopardizing the LGAs' ability to deliver quality services to the community as intended.

**I recommend that PO RALG instruct the respective LGAs to adhere to financial controls and oversight mechanisms to prevent unauthorised diversion of development funds.**

**Also, LGAs have to adhere to budgetary provisions by identifying all priority activities to minimize the need for reallocations during the execution of the budget.**

**11.6 Substantial delays in the initiation of funded projects TZS 9.32 billion**

Section 27 (4) of the Budget Act, 2015 requires that where the appropriation of the Government and public entities has been approved, it will be used only in accordance with the purpose described.

I noted that 10 LGAs significantly delayed the initiation of projects valued at TZS 9.32 billion, with delays ranging between four and 20 months after receipt of allocated funds.

These prolonged delays elevate the risk of budget overruns due to escalating costs of building materials and may result in project objectives not being achieved as planned, thereby potentially affecting the intended benefits to stakeholders and beneficiaries. Further details can be found in **Appendix 30**.

**I advise the PO RALG to ensure LGAs establish effective systems and procedures to ensure all planned activities and allocated resources are implemented and completed on time.**

**I also advise PO RALG to ensure LGAs assess the project planning to identify potential limitations and mitigate risks associated with project initiation by establishing clear timelines, defining responsibilities and setting milestones for project implementation.**

### **11.7 Defects noted on implementation of projects worth TZS 13.81 billion**

Regulation 114 (c) of the Public Procurement Regulations 2013 requires a procuring entity to be responsible for the effective management of any procurement of goods, services, or works for which undertake and take or initiate steps to correct or discipline deviations from the observance of contract condition. Also, Regulation 10(1) of the Road and Fuel Tolls Regulations of 2016, requires the implementing agent to ensure that any planned work is executed within the time frame, cost, and quality stipulated in the relevant contract.

Contrarily, my evaluation of the implementation status of development projects revealed numerous defects in projects valued at TZS 13.81 billion, undertaken by 14 LGAs. Details of the projects with noted defects in LGAs are outlined in **Appendix 31**.

These defects primarily stem from inadequate project supervision and insufficient technical support provided by responsible departments during project implementation. The existence of defects adversely impacts the overall quality and functionality of the completed projects, potentially compromising their long-term sustainability. Additionally, LGAs may incur additional costs to rectify the observed defects.

**I recommend that LGAs ensure measures are taken to rectify the noted defects in the respective projects. Also, measures have to be taken to prevent such irregularities from occurring in the future, by improving quality control and monitoring during the project implementation.**

### **11.8 Uncompleted projects worth TZS 272.88 billion**

Regulation 114 (b) of the Public Procurement Regulations, 2013 requires a procuring entity to be responsible for the effective management of any procurement of goods, services, or works for which is undertaken and monitor the progress and timely completion of works in accordance with the terms of each contract.

My audit revealed projects valued at TZS 206.89 billion across 94 LGAs that remain incomplete as of the date of this assessment, as detailed in **Appendix 32**.

Additionally, projects valued at TZS 20.78 billion, implemented by 20 LGAs, have exceeded their completion periods without being finalized as outlined in **Appendix 33**.

Furthermore, an evaluation of project implementation progress against the agreed contract periods highlighted projects valued at TZS 45.21 billion, which were progressing slowly in two LGAs due to insufficient monitoring and funding, as summarized in **Table 84**.

**Table 84: Slow pace on implementation of projects**

Sn	Name of LGA	Project Details	Contract Value (TZS)
1	Mwanza CC	Construction proposed Mwanza Central Market; contract commencement date 19 October 2020 and the initial completion date was 18 April 2022	25,272,127,777
2	Moshi MC	Construction of Moshi International Bus terminal-Ngangamfumuni; contract signed on 28 January 2019 with the initial completion date of 28 January 2021	19,932,910,740
<b>Total</b>			<b>45,205,038,517</b>

The non-completion of these projects is primarily attributed to several factors, including the late and inadequate release of funds, delays in procurement processes, insufficient supervision and monitoring of projects, and inadequate community participation in projects implemented at lower levels within LGAs.

Such delays in project completion can result in cost overruns, stemming from increased material costs due to inflation. Moreover, the postponement in project completion deprives the surrounding community of the intended benefits.

I recommend that PO-RALG, through LGAs strengthen project supervision and monitoring by implementing regular site visits, progress reports and performance evaluations. These measures will help identify bottlenecks in advance and enable prompt corrective actions. Additionally, LGAs management should encourage local communities to contribute towards project implementation at lower levels.

Furthermore, I advise the Government, through PO-RALG and MoF, to conduct a comprehensive assessment of projects implemented by LGAs and release the necessary funds to facilitate their completion. This proactive approach will ensure timely delivery of benefits to the communities.

#### **11.9 Unimplemented projects due to insufficient release of funds TZS 20.57 billion**

Section 27 (4) of the Budget Act, [CAP 439] demands that where the appropriation of the Government and public entities has been approved, it will be used only in accordance with the purpose described.

However, my assessment of development project implementation for the year ended 2022/23 revealed that, development activities worth TZS 20.57 billion across 53 LGAs were not executed due to insufficient release of approved budgets from the Treasury, development partners and the respective LGAs' own source revenues. **Details are shown in Appendix 34.**

This shortfall in the budget release was primarily attributed to the non-attainment of revenue collection targets and unrealistic targets set during budget preparation by the respective authorities. Consequently, planned projects were not fully implemented, thus depriving the public of the intended benefits.

I advise that the MoF continue evaluating budget performance against actual revenue and expenditures to identify any discrepancies from the planned budget and take appropriate corrective measures. The MoF has to strengthen the ongoing government efforts of increasing revenue collection from various sources to meet the national budget targets.

Also, LGAs have to resolve the consequences of the under-release of budgeted funds and include in their forthcoming budget activities that were not implemented due to lack of funds.

#### **11.10 Irregularities noted on implementation of development projects under Force Account TZS 7.7 billion**

On 22 May 2020, the Public Procurement Regulatory Authority (PPRA) issued Guidelines for Carrying out Works under Force Account by

procuring entities (PE) in Tanzania. The general purpose of the guidelines is to guide the PEs on the proper use of Force Account in executing works, while the specific purposes are to set procedures for procurement of labour and building materials; and to make use of any available resources internally.

My evaluation of development projects executed under Force Account in five LGAs uncovered numerous irregularities, as detailed below:

**(i) Development projects implemented without a project manager and implementation team TZS 6 billion**

I observed 28 projects valued at TZS 6 billion undertaken in Kigoma DC under Force Account without the appointment of a project manager to supervise them and implementation teams.

This contravenes Paragraphs 9 and 10 of the PPRA Guidelines for Carrying out Works using Force account by PEs in Tanzania, 2020, which stipulate the mandatory appointment of the project manager and implementation team to oversee execution.

**(ii) Construction of classrooms deviated from the approved design TZS 775 million**

I found that a project for the construction of classrooms valued at TZS 775 million in Mwanza CC deviated from the approved design without adequate justification.

The initial design specified a storey/vertical expansion, but during the implementation phase, changes were made to the design without proper justification. Specifically, the structures of 12 out of the 29 classrooms, were constructed horizontally instead of the vertical format originally proposed.

**(iii) Building materials of TZS 424.36 million abandoned for 15 months**

In Tanga CC, procured building materials valued at TZS 424.36 for the construction of the Machinga Market was abandoned.

Upon verification, it was found that these materials had been left idle and exposed to rain and sun for approximately 15 months.

**(iv) Procurement of building materials in excess of the requirements by TZS 290.65 million**

Building materials valued at TZS 290,651,670 were procured in excess of the specified requirements outlined in the schedule of materials for various projects in Shinyanga MC. The materials included those for the construction of the administration block, main market, emergency medical department and ngokolo market.

This procurement practice directly contravenes Para 24.2 of the PPRA Guidelines for Carrying Out Works using Force Account by PEs in Mainland Tanzania, 2020.

**(v) Procurement of construction materials without approval of the project manager TZS 246.43 million**

It has come to my attention that procurement of the building materials worth TZS 246,438,400 in three (3) health facilities at Bumbuli DC took place without prior approval of the project manager contrary to the requirement of Para 24.2 of the Guideline for carrying out works using Force Account by Procuring Entities in Tanzania.

The identified irregularities stem from the inadequate performance of personnel within the works department and other departments of LGAs responsible for overseeing projects executed under force account. Additionally, deficiencies in project management, procurement processes and financial management skills among officers at lower levels have contributed to the recurrence of shortcomings in project implementation under force accounts.

Insufficient supervision of projects carried out under force accounts leads to substandard workmanship, losses due to over-procurement of building materials and delays in project completion.

**I recommend that PO-RALG in collaboration with LGAs' management:-**

- (a) Provide comprehensive training and capacity-building programs to personnel involved in project supervision, focusing on project management, procurement processes, financial management, and technical skills relevant to their roles;
- (b) Ensure regular and rigorous oversight of projects implemented at lower levels by implementing robust systems for tracking project progress, expenditures and quality standards;
- (c) Improve procurement processes to enhance transparency, efficiency and compliance with regulations. Also, implement measures to prevent over-procurement and minimize procurement-related irregularities; and
- (d) Ensure PO-RALG in collaboration with PO-PSMGG conduct needs assessment and recruit personnel possessing qualifications relevant to project management and oversee all projects implemented through force account at the council and lower level.



## OPERATIONAL PERFORMANCE IN THE EDUCATION SECTOR

### 12.0 Introduction

The President's Office-Regional Administration and Local Government (PO-RALG) is responsible for managing pre-primary, primary, secondary, adult, and non-formal education in Tanzania Mainland to ensure that all schools provide quality education. The accomplishment of the above goals requires the provision of adequate resources such as competent teachers, infrastructure, physical facilities, and teaching materials.

To effectively meet these goals, the Government has been diligently crafting Education Sector Development Plans (ESDP) and Training Policies. These strategic frameworks are designed to address the diverse needs of the education sector, aligning with societal, economic and technological demands.

The development plans are in line with the priorities of the Tanzania Development Vision by 2025, and set out parameters for the development of the education sector over five years through a Five-Year Development Plans. Currently, the Five-Year Development Plan III is being implemented for the period of 2021/22 to 2025/26.

The Government through the Ministry of Education, Science and Technology formulated the Education and Training Policy of 2014 to provide interventions aimed at achieving educational goals outlined in development plans.

However, challenges encountered during the policy implementation including changes in the social and economic environment, advancements in science and technology, and ratification of several regional and international protocols and agreements on education and training, necessitated an update. As a result, the Government through the responsible Ministry, updated the National Education and Training Policy of 2014 to the National Education and Training Policy of 2014 Version of 2023.

This chapter focuses on the operational performance of PO-RALG and LGAs in the management of the education sector within their jurisdictions in accordance with the National Education and Training Policy of 2014. I have identified areas that require improvements as pointed out below:

### 12.1 Under-release of free education grants for primary and secondary schools TZS 1.25 billion

Paragraphs 1 & 2 of Circulars for capitation grants issued to Government schools on provision of free education and as per letters with Ref. No. DC.297/507/01/39 (for primary schools) and Ref. No. DC.297/507/01/40 (for secondary schools) dated 28 December 2015, requires the Government to provide compensation of TZS 10,000 and TZS 25,000 per student per year for primary and secondary schools respectively.

In the financial year 2022/23, there was an under-release of free education grants in 15 LGAs for both primary and secondary schools totaling TZS 1.25 billion out of TZS 11.83 billion budgeted during the period, as detailed in **Appendix 35**.

The under-release of funds might affect students' academic performance since school operations are funded through the free education grants. These funds enable schools to acquire essential resources such as teaching and learning materials but also facilitate the rehabilitation of infrastructure, all of which contribute to the provision of better education.

**I urge, the Ministry of Finance; the Ministry of Education, Science, and Technology; and the PO-RALG to ensure that approved funds are released to LGAs for the provision of free education as required, to improve the teaching and learning environment for quality education in the country.**

### 12.2 Shortage of School infrastructures and furniture in primary and secondary schools

The Five-Year Development Plan III (2021/22 to 2025/26) highlighted several key targets in education to be reached by 2026. These targets include improving the teaching and learning environment in primary and secondary schools by constructing classrooms, purchasing desks and textbooks, improving latrines/toilets ratios, and improving the

working environment for teaching staff at all levels (including providing commensurate remuneration and housing close to work premises).

Despite Government efforts to curb the problem of shortage of infrastructure and furniture in schools through the construction of new schools and rehabilitation of classrooms to crowded schools, efforts have also been made to improve teachers’ houses, dormitories and hostels, among other things.

My assessment of the adequacy of school infrastructures revealed that 18 LGAs had various infrastructure shortages at both primary and secondary schools as shown in **Table 85** and detailed in **Appendix 36** and **Appendix 37**.

**Table 85: Shortage of School Infrastructure**

Department	Infrastructure and furniture	Requirement	Available	Shortage
Primary School	Chairs and tables	1,245	8,955	12,290
	Classrooms	24,666	13,628	11,038
	Desks	309,161	224,334	84,827
	Pit latrines- pupils	41,827	20,434	21,393
	Pit latrine- teachers	484	111	373
	Teachers houses	20,052	4,296	15,756
	Teachers’ offices	1,297	680	617
	Dining halls	186	15	171
Secondary School	Chairs and tables	168,581	162,230	6,351
	Classrooms	4,869	4,514	355
	Pit latrines- pupils	7,334	4,657	2,677
	Pit latrine- teachers	283	222	61
	Teachers houses	17,503	10,668	6,835
	Teachers’ offices	703	254	449
	Dormitories and hostels	819	355	464
	Laboratories	1,146	727	416
	Dinning halls	151	39	112

Source: Primary and Secondary School Education Departments’ Reports

Overcrowded classrooms, dormitories/hostels, the inadequate ratio of latrine stances to students/pupils, and shortage of laboratories, chairs, tables, and desks negatively affect the learning environment; meanwhile, shortage of teachers’ houses, offices and related furniture and fixtures affects teaching environment that in totality affects students’/pupils’ performance.

I recommend that PO-RALG in collaboration with the MoF release funds as per the approved budget and continue providing resources in order to either eradicate or reduce shortages in infrastructure hence create a friendly teaching and learning environment for quality education.

### 12.3 Shortage of primary and secondary school teachers

The Five-Year Development Plan III of 2021 to 2025/26 provides that, the target for teacher-to-student ratio in primary schools is 1:50 (one teacher for 50 students) and in secondary schools to be 1:20 (one teacher for 20 students) by the end of the year 2026.

My assessment of the teacher-to-student ratio in 13 sampled LGAs noted that, out of 32,406 teachers required for primary and secondary schools, there were only 20,076 teachers, implying a shortage of 12,330 equivalent to 38% as shown in **Table 86** and **Appendix 38**.

**Table 86: Shortage of teachers**

No.	School	Requirement	Available	Shortage	% Shortage
1	Primary Schools	24,609	14,622	9,987	41
2	Secondary Schools	7,797	5,454	2,343	30
	<b>Total</b>	<b>32,406</b>	<b>20,076</b>	<b>12,330</b>	<b>38</b>

*Source: Primary and Secondary School Education Departments' Reports*

Shortage of teachers is attributable to several factors including not allocating enough personnels to the schools relative to the increase in the number of students/pupils; demographic factors such as retirement and death; unconducive working environments; and lack of attractive and promising remuneration and incentives for staff retention.

In my view, the shortage of teachers found in 13 LGAs significantly affects the academic performance of students/pupils in public schools.

I recommend that PO-RALG and PO-PSMGG allocate enough teachers to the highly affected schools. In addition, the Government is advised to exert more efforts in improving the teaching environment by constructing staff houses and classrooms, supplying teaching materials, enhancing teachers'

benefits and remunerations, settling teachers' debts and offering attractive incentives to retain staff.

Further, the Government should embrace e-learning which will provide access to a wide range of teaching and learning materials. This can be achieved by investing in information and communication technology infrastructure in areas where reliable ICT infrastructures exist.

#### 12.4 Inadequate budget allocation for capitation and meal grants for secondary and primary schools by TZS 2.47 billion

Paragraphs 1 & 2 of Circulars for capitation grants issued to Government schools on provision of free education, as per letter with Ref. No. DC.297/507/01/39 (for primary schools) and Ref. No. DC.297/507/01/40 (for secondary schools) dated 28 December 2015, requires the Government to provide compensation of TZS 10,000 and TZS 25,000 per student per year for primary and secondary schools respectively.

Also, para 2.0 & 3.2(vii) of the circular No.3 of 2016 regarding implementation of free education issued vide letter ref. No. FD/OKE/NE/Vol.I/01/71 revoked the application of education circular No. 9 of 1998, circular No.11 of 2004, circular No.8 of 2011, circular No.1 of 2021 and circular No.1 of 2013; and the Government committed to compensate school fees to boarding and day secondary schools.

The Government also committed to provide 50% and 60% of TZS 25,000 and TZS 10,000 allocated for capitation grants to secondary and primary schools respectively to be sent directly to respective schools from Treasury.

Further, Paragraphs 3.5(i) of Circulars No. 3 of 2016 require the City/Municipal/Town and District Director of the LGA to prepare a plan and budget for the provision of free education based on actual requirement; accordingly, number of students is used as the base for allocation of funds for free education grants.

In nine LGAs, I noted the budget allocation of TZS 7.45 billion for meals and capitation grants. Calculations made based on the projected number of pupils at an enhanced rate of TZS 540,000 for

meals grants per pupil and TZS 6,000 and TZS 12,500 per pupil for primary and secondary school respectively, established the required budget of TZS 9.92 billion recording under-budget by TZS 2.47 billion, as detailed in **Appendix 39**.

An insufficient budget allocation that does not suffice the number of pupils makes allocation and expenditure per pupil below the unit cost of TZS 540,000 for meals grants to boarding primary and secondary schools, TZS 6,000 and TZS 12,500 for capitation grants to primary and secondary pupil respectively for day schools. Accordingly, the amounts received is in line with approved budget on a pro-rata basis that in turn affects provision of better education.

**I advise the Government through PO-RALG to critically scrutinize the budget from LGAs during the preparation of their plans and budgets to ensure that allocation of grants for free education i.e. capitation and meals grants plus school fees compensation address the actual requirement as per enrolled pupils.**

### **12.5 Purchased primary schools' textbooks worth TZS 10.6 billion not supplied to schools**

Paragraph 3.2(vii) of Circular No.3 of 2016 on the implementation of the free education program issued vide letter ref No. ED/OKE/NE/Vol.I/01/71 of 25 May 2016 requires the PO-RALG to set aside a budget at the ratio of 40% and 50% of capitation grants to primary and secondary schools respectively for the purchase of textbooks.

I noted during the financial year 2022/23, PORALG paid a total of TZS 10.6 billion to the Tanzania Institute of Education (TIE) for the purchase of primary school textbooks. TIE signed a contract with four printing presses for supply of 2.51 million textbooks but the management could not furnish details affirming the distribution of the textbooks to primary schools.

Failure to supply textbooks to primary schools is attributed to printing delays and the absence of a memorandum of understanding or agreement between PO-RALG and TIE that could spell out terms and conditions for the printing and distribution of the books.

I am of the view that the undistributed purchased textbooks to primary schools continue to hamper the provision of quality education and the target of pupil-to-text book ratio of 1:1 by 2025/26 may not be timely achieved. Furthermore, during the review of the pupil-to-text book ratio, I noted a shortage of 936,780 textbooks equivalent to 57% in three sampled LGAs as shown in Table 87.

**Table 87: Shortage of textbooks in primary schools**

Council	Required textbooks	Available textbooks	Shortage	% Shortage
Hai DC	220,530	124,390	96,140	44
Magu DC	528,738	218,543	310,195	59
Siha DC	73,782	68,402	5,380	7
Kinondoni MC	825,091	300,026	525,065	64
<b>Total</b>	<b>1,648,141</b>	<b>711,361</b>	<b>936,780</b>	<b>57</b>

*Source: Primary School Education Department Reports*

I recommend that PO-RALG make a follow-up with TIE for the delivery and distribution of textbooks as ordered. In addition, the Government should continue setting aside funds in the budget and releasing the same for the purchase of more books to attain the education target of pupil-to-textbook ratio by 2025/26.



## OPERATIONAL PERFORMANCE IN HEALTH SECTOR

### 13.0 Introduction

The Ministry of Health, through Government Notice No.144 of 22 April 2016, is mandated and tasked with developing government health policies, strategies, and work plans and overseeing their implementation through sector-wide monitoring and evaluation. The President's Office of Regional Administration and Local Government (PO-RALG) translates these policies and coordinates, facilitates, and manages their implementation, along with the Health Sector Strategic Plan.

Under the supervision of the Council Director, LGAs have established a Council Health Management Team (CHMT) responsible for managing and providing health services. This includes preparing and implementing a Comprehensive Council Health Plan (CCHP) for Primary Health Care (PHC) facilities, as well as community-level health plans for each ward and village.

This Chapter evaluates performance parameters in the Health Sector concerning inputs for service delivery mainly focusing on the adequacy of health infrastructures, availability of health commodities, and issues related to human resources for health and healthcare financing.

### 13.1 Assessment of the adequacy of infrastructures in the Health Facilities

#### 13.1.1 Delayed completion of Health Facilities valued at TZS 13.50 billion

During the year under review, I continued to observe that the construction of health facilities worth TZS 13.50 billion across 17 LGAs has exceeded projected completion timelines. Consequently, six LGAs submitted requests to PO-RALG for additional funding amounting to TZS 3.85 billion.



It is anticipated that further delays will occur as these requests for additional funding must navigate through a lengthy budgetary process at both the LGAs and Ministerial levels. Details of projects experiencing delays in completion are provided in **Appendix 40**.

Management of respective LGAs attributed the noted delays to insufficient funding, which arose from unrealistic projected costs by PO-RALG.

The delays in completing health sector projects in LGAs are becoming increasingly common. Despite repetitive recommendations in my previous reports, it appears that this issue has not received the desired attention from those responsible for Governance.

**I recommend that PO-RALG ensure adequate consultation with LGAs during project planning and budgeting so that project costs align with financial projections. Additionally, I urge PO-RALG to speed up securing additional budgetary allocations to complete pending projects.**

### **13.1.2 Shortage of ambulances in District Hospitals and Health Centres**

My assessment of District Hospitals across 20 LGAs revealed that 10 out of 14 District Hospitals lacked ambulances while 43 out of 75 health centres did not have ambulances. Similarly, one District hospital and four Health Centres had defective ambulances as shown in **Appendix 41**.

This is contrary to Para 7.1.1 (v) of the Health Policy of 2007 that requires health centers to have motor vehicles to facilitate the transportation of patients who require emergency medical care.

While recognizing the efforts already undertaken by the Government in improving the health sector, it is imperative, given the pressing needs and budgetary constraints, that PO-RALG urgently devises a comprehensive strategy to address the critical shortage of ambulances in healthcare facilities.

**I advise PO-RALG to include in its strategic plan, short and long-term measures and timelines set to address the existing shortage of ambulances, particularly in District Hospitals and Health Centres. Furthermore, PO-RALG is advised to be innovative and**

provide affordable emergency transport service options as a short-term solution.

### 13.1.3 Shortage of standby generators in District Hospitals and Health Centres

My assessment of health facilities' preparedness for emergencies during power outages revealed that 2 out of 14 district hospitals lacked standby generators while 49 out of 75 health centres did not have standby generators. Similarly, two District hospitals and three Health Centres had defective generators. Analysis of allocation of generators across health facilities is shown in **Appendix 42**.

In my view, a backup power supply for healthcare facilities is imperative, especially during emergencies, to mitigate the impact of power interruptions on patients and overall facility functionality.

I advise PO-RALG to include in its strategic plan, short and long-term measures and timelines set to address the existing shortage of standby generators, particularly in District Hospitals and Health Centres. Further, PO-RALG is advised to come up with options such as installation of solar energy especially in HCs located in rural areas.

### 13.1.4 Health facilities lacking essential medical equipment

My assessment of 20 LGAs revealed that, out of 1,359 essential medical equipment required in District Hospitals and Health Centres, 703 were available, and 27 were identified to be defective resulting in a shortage of 629 essential medical equipment, as shown in **Table 88** and **Appendix 43** respectively.

**Table 88: Shortages of medical equipment in health facilities**

Medical Equipment	Required	Available	Defective	Shortage
Anaesthetic Machine	140	69	4	67
Blood Bank refrigerators	177	92	4	81
Delivery beds	535	321	0	214
Microscope	256	139	15	102
Ultra-sound	142	54	2	86
X-ray machine	109	28	2	79
<b>TOTAL</b>	<b>1359</b>	<b>703</b>	<b>27</b>	<b>629</b>

Shortage of medical equipment, either due to non-functioning or not procured, is a barrier to the ability of the health system to deliver desirable health services.

I recommend that PO-RALG ensures the availability of budget and other technical assistance to LGAs for the acquisition, maintenance, and repair of defective medical equipment.

This proactive approach will help ensure that the intended benefits accruing from medical equipment are realized and that healthcare services can be effectively delivered to the community.

### 13.1.5 Procured medical items and completed health facilities not put into use TZS 4.94 billion

I observed that health facilities in 10 LGAs acquired medical equipment and supplies worth TZS 2.42 billion.

However, these items were not put into use as intended due to several reasons including incomplete construction of the necessary buildings needed to accommodate the equipment, technical issues, and a lack of medical practitioners to operationalize the specialized equipment. Details are shown in Table 89.

**Table 89: Completed Health Facilities Not Put into Use**

SN	Name of LGA	Health Facility	Amount (TZS)
1.	Arusha CC	Mwandet Dispensary	100,000,000
		Oldonyosambu Health Centre	100,000,000
		Olorien Health Centre	100,000,000
2.	Buchosa DC	District hospital	398,286,828
		Chang'ombe HC	148,930,000
3.	Dodoma CC	Mpamaa Dispensary	47,251,000
		Nkuhungu HC	59,490,600
		Zepisa HC	64,930,600
4.	Kibaha TC	Pangani Health Centre	186,627,489
5.	Kwimba DC	Kwimba District Hospital	411,684,115
6.	Meru DC	Makiba Health Centre	43,497,630
7.	Mkalama DC	Gumanga Dispensary	113,862,600
		Ilunda dispensary	78,658,720
8.	Lushoto DC	Kwekanga HC, Mtae HC, Lunguza HC, Boheloi Dispensary and Kigulunde Dispensary	263,833,150
9.	Mlele DC	Mllele District Hospital and Ilunde Health Centre	110,493,549
10.	Kiteto DC	Kiteto DC Health Centers and Dispensaries	196,000,000
<b>Total</b>			<b>2,423,546,281</b>

Further, I observed that six LGAs had completed constructions of health facilities worth TZS 2.52 billion, yet the same was not fully utilized.

In several newly operationalized health facilities, there were limited services in some of the departments/wards. Details of underutilized completed health facilities are provided in **Table 90**.

**Table 90: Underutilized newly completed health facilities**

No.	LGA	Project Details	Value TZS)
1.	Kilwa DC	Completed four dispensaries, namely Tilawandu, Hongwe, Mirumba and Liwiti	200,000,000
2.	Lushoto DC	Completed combined building of theatre & maternity ward and laundry at Lunguza health centre	250,000,000
3.	Tandahimba DC	Completed Litehu Health centre	250,000,000
4.	Tandahimba DC	Completed Maheha Health Centre	400,000,000
5.	Tandahimba DC	Completed Kitama Health Centre	400,000,000
6.	Korogwe DC	Completed Buildings (OPD and Laboratory) at Mnyuzi Health Center	250,000,000
		<b>Total</b>	<b>1,750,000,000</b>

LGAs linked associated idle infrastructures mainly with the scarcity of medical supplies, including medicines and medical equipment as well as a shortage of medical practitioners.

**I recommend that PO-RALG ensure the availability of funds for the provision of sufficient health professionals and medical supplies for immediate operationalisation of idle health facilities. Additionally, I recommend that health facilities align the procurement of medical commodities with their actual needs. This should be done only after ensuring that the necessary infrastructures are complete and suitable to accommodate the acquired items.**

### 13.2 Assessment of Human Resources for Health (HRH)

#### 13.2.1 Impaired healthcare service delivery due to acute shortage of health practitioners

My assessment on the provision of health services to the community, I observed that District Hospitals and Health Centers in 12 sampled LGAs were unable to provide proper health services to patients as a result of staff shortage, contrary to operational guidelines issued from time to time by the Ministry of Health and PO-RALG.

I compared the required and available health practitioners and established that the aforementioned health facilities had the requirement of 3,827 health practitioners; however, only 1,497 practitioners were available equivalent to 39%. Details are shown in **Table 91** and **Appendix 44** respectively.

**Table 91: Shortage of key staff in health facilities**

Cadre	Required	Available	Shortage	% of Shortage
Clinical Officers	545	229	316	58
Dentist	122	18	104	85
Medical Doctors	393	160	233	59
Nurses	2,471	1,022	1,449	59
Optician	107	8	99	93
Pharmacist	189	60	129	68
<b>Total</b>	<b>3,827</b>	<b>1,497</b>	<b>2,330</b>	<b>61</b>

Generally, my assessment revealed that health facilities face a severe HRH crisis with significant deficits both in terms of quantity and quality in almost all health sectors and professional cadres, particularly in rural areas.

I recommend that the PO-RALG in collaboration with the Ministry of Health allocate sufficient funds to the health sector to ensure that, Health facilities in LGAs have an adequate number of health practitioners. This allocation will help bridge the existing gap and enhance the provision of standardized health services to the community.

### 13.3 Assessment of services provided by MSD to LGAs

The Medical Stores Department (MSD) was established by the Act Medical Stores Department Act, [CAP 70] as an autonomous department under the Ministry of Health, responsible for developing, maintaining, and managing an efficient and cost-effective system of production, procurement, storage, and distribution of approved medicines and health commodities required for use by all public health facilities.

### 13.3.1 Delayed delivery of medical commodities from MSD worth TZS 1.78 billion

During the year under review, 15 LGAs paid MSD a sum of TZS 3.05 billion for the purchase of various medical commodities, of which items worth TZS 1.78 billion equivalent to 58% were not delivered contrary to Regulations 242 (1) and 248 of the Public Procurement Regulations, 2013. Details of under-supplied health commodities are shown in Table 92.

**Table 92: Delayed delivery of medical supplies by MSD**

No.	Name of LGA	Amount Paid to MSD (TZS)	Items received (TZS)	Items not received (TZS)
1.	Buhigwe DC	500,000,000	41,003,096	458,996,904
2.	Kiteto DC	6,680,000	0	6,680,000
3.	Konoda DC	150,000,000	115,000,000	35,000,000
4.	Lushoto DC	110,000,000	10,545,258	99,454,742
5.	Magu DC	243,297,233	160,066,354	83,230,879
6.	Malinyi DC	188,655,947	0	188,655,947
7.	Mbeya DC	312,299,309	34,942,251	277,357,058
8.	Mkinga DC	5,639,372	0	5,639,372
9.	Mtama DC	68,374,099	0	68,374,099
10.	Rorya DC	349,022,000	261,781,000	87,241,000
11.	Rufiji DC	486,000,000	480,348,000	5,652,000
12.	Sengerema DC	85,487,500	73,561,500	11,926,000
13.	Shinyanga DC	22,255,462	0	22,255,462
14.	Tandahimba DC	373,259,592	75,182,794	298,076,798
15.	Tarime TC	146,941,299	18,601,299	128,340,000
	<b>Total</b>	<b>3,047,911,813</b>	<b>1,271,031,552</b>	<b>1,776,880,261</b>

In my opinion, delays in the delivery of medical commodities result in delayed access to health services and failure to achieve overall healthcare milestones.

I recommend Managements of LGAs closely monitor the medical stores Department (MSD) to ensure that undelivered items are promptly delivered without further delay.

Additionally, I advise that PO-RALG and MSD conduct a joint assessment of the requirement for LGAs to pay MSD prior to delivery of health commodities, as this practice may contravene Regulations 242 (1) and 248 of the Public Procurement Regulations, 2013.

### 13.3.2 Substantial unspent funds deposited at MSD TZS 8.37 billion

During the year under review, 15 sampled LGAs had TZS 11.91 billion deposited to MSD by the Ministry of Health. However, MSD managed to supply to LGAs health commodities worth TZS 3.61 billion equivalent to 30%, and remained with TZS 8.37 billion equivalent to 70%, as shown in **Table 93**.

**Table 93: Health facilities with unspent balances at MSD**

No.	LGAs	Fund Available (TZS)	Fund Used (TZS)	Balance (TZS)
1.	Arusha DC	1,014,795,048	349,186,783	665,608,265
2.	Bariadi DC	739,076,258	0	739,076,258
3.	Bariadi TC	852,293,741	506,755,922	417,751,301
4.	Kahama MC	2,049,428,679	616,455,304	1,432,973,376
5.	Korogwe DC	345,765,396	0	345,765,396
6.	Longido DC	541,125,720	293,909,876	248,003,045
7.	Madaba DC	155,424,432	0	155,424,432
8.	Masasi DC	1,480,497,056	182,540,952	1,297,956,104
9.	Masasi TC	747,447,413	72,271,249	675,176,164
10.	Maswa DC	1,410,085,263	583,667,291	826,417,971
11.	Mbinga TC	763,041,130	0	763,041,130
12.	Namtumbo DC	175,667,618	0	175,667,618
13.	Nyang'hwale DC	808,725,163	576,545,442	232,179,723
14.	Ruangwa Dc	374,817,127	322,808,936	52,008,221
15.	Tunduru DC	448,843,923	103,501,667	345,342,257
	<b>Total</b>	<b>11,907,033,967</b>	<b>3,607,643,422</b>	<b>8,372,391,261</b>

Given the scarcity of public resources and the high fiscal deficits that the health sector has experienced in recent years, the issue of unspent balance and how to contain them has become a matter of public concern.

It is imperative that the PO-RALG and the Ministry of Health thoroughly investigate and find solutions to the obstacles faced by LGA health facilities when attempting to access medical commodities through funds held at the Medical Stores Department (MSD).

Moreover, in situations where MSD is out of stock, alternative arrangements should be considered to enable LGAs to procure medical supplies from other suppliers. This step is essential to ensure the effective utilization of funds and to improve the availability of medical supplies to the health facilities.

### 13.4 Assessment of Improved Community Health Fund (iCHF)

In 2018, Circular No. 1 was issued, entrusting the Regional Secretariat with overseeing the updated management structure of the Community Health Fund (CHF). My assessment of the implementation of Circular No. 1 of 2018, revealed several irregularities.

#### 13.4.1 Underutilized iCHF funds by TZS 2.25 billion

During the financial year 2022/23, 17 Regional Secretariats received TZS 3.34 billion for the implementation of iCHF activities. Additionally, there was a balance from the previous year amounting to TZS 2.65 billion making a total funds available of TZS 5.99 billion.

However, only TZS 3.74 billion was spent from this fund, leaving an unspent balance of TZS 2.25 billion, equivalent to 38% of the total available funds at the end of the financial year, as summarized in Table 94.

**Table 94: Overall iCHF financial performance**

Details	Amount (TZS)
Opening balance as at 01/07/2022	2,645,535,931
Add: Funds received during the year	3,342,250,799
<b>Total iCHF funds available during the year</b>	<b>5,987,786,730</b>
Less: Total payment for the year	3,735,224,049
<b>Closing balance as at 30/06/2023</b>	<b>2,252,562,681</b>

Source: Financial statements

Generally, the issue of unspent balances attracts wasteful spending of iCHF funds. Additionally, the substantial unspent funds attract public attention and concern given the scarcity of public resources and with high fiscal deficits that the health sector has faced in recent years.

I associated unspent funds with inefficiencies in the framework and overall management mechanism of iCHF scheme.

**I recommend respective Regional Secretariats to enhance financial efficiencies and ensure that collected funds are timely spent for the intended purposes.**

#### 13.4.2 Enrolment of iCHF members below the targeted milestone

Regional Secretariats were directed by PO-RALG to raise awareness and sensitization to the communities, to join iCHF and ensure each



region attains the target of enrolment of new households; refer to Circular No. 1 (No.CD.151/161/01''C''/46) dated 06 April 2018.

However, it came to my attention that in 52 LGAs, the number of households enrolled up to 30 June 2023 was 103,008 out of 604,519 households targeted, equivalent to 17%; while only 22,414 households equivalent to 22% of the enrolled households had active insurance status. The enrolment status for RS and each LGA is shown in **Table 95** and **Appendix 45** respectively.

**Table 95: Enrolment status at the Regional Secretariat level**

Details	No.
Number of Regional Secretariat	8
Number of families	2,191,195
Planned to be enrolled in 2022/23	604,519
Enrolled families in 2022/23	103,008
Families not enrolled in 2022/23	501,511
Active registered Households	22,414
Percentage of enrolment in 2022/23	17

Despite the improvements made, the performance of iCHF scheme particularly in the enrolment of new members remains unsatisfactory. This situation poses potential risks to the sustainability and prosperity of the Fund.

The management of respective LGAs associated the failure to reach enrolment and collection milestones with insufficient budgets for sensitization and technical difficulties of the IMIS system particularly in the registration process as well as the dropout of enrolment officers at ward/village levels.

**I recommend that PO-RALG strengthen monitoring and supervision, oversee budgetary constraints, particularly on issues pertaining to sensitization be properly and timely resolved to boost the physical and financial performance of the scheme.**

#### 13.4.3 Unreleased matching grants TZS 1.9 billion

My review of Regional iCHF collections revealed that iCHF beneficiaries in 11 LGAs contributed a total of TZS 1.9 billion. However, the Central Government failed to release the same matching grants to support the Fund contrary to Para 1.1 of the iCHF Guideline, 2018, as detailed in **Table 96**.

**Table 96: Unreleased matching grants**

No.	Name of LGA	Amount outstanding (TZS)
1	Bahi DC	16,459,778
2	Chamwino DC	148,701,873
3	Dodoma CC	93,174,326
4	Chemba DC	32,947,145
5	Kondoa DC	347,018,412
6	Kondoa TC	7,673,235
7	Kongwa DC	43,851,689
8	Mpwapwa DC	55,953,479
9	Njombe	50,310,000
10	Manyara	105,360,000
11	Dar CC	998,460,000
	<b>Total</b>	<b>1,899,909,937</b>

I recommend that the Central Government allocate and disburse iCHF funds to the Regional Secretariats promptly. This allocation should include all arrears to support the implementation and sustainability of iCHF at the community level. This will ensure that the necessary financial resources are available for the effective operation of the iCHF program, benefiting the communities it serves.

### 13.5 Assessment of potential losses, fraud, and mismanagements of Health Sector Funds

#### 13.5.1 Losses arising from claims rejected by NHIF TZS 908.71 million

Under provisions of Section 27(2) of the National Health Insurance Fund Act, [CAP 395], the Fund may deny or reduce the payment of false or incorrect claims or when the claimants fail to comply with the rule or regulations on payment of claims made under the Act.

During my assessment of 26 LGAs, I discovered that NHIF had rejected claims totalling TZS 908.71 million. These rejections occurred due to various faults, including invalid authorizations, improper disease codes, and non-compliance with standard treatment guidelines. Refer to **Table 97** for further details.

**Table 97: List of LGAs with Claims rejected by NHIF**

No.	Health facilities	Rejected claims (TZS)
1.	Bagamoyo DC	58,748,796
2.	Bariadi DC	8,950,290
3.	Bariadi TC	23,642,507
4.	Biharamulo DC	15,500,730
5.	Chamwino DC	155,041,755
6.	Dodoma CC	175,265,670
7.	Hai DC	59,702,634

No.	Health facilities	Rejected claims (TZS)
8.	Hanang DC	8,018,817
9.	Itigi DC	3,682,448
10.	Kahama MC	23,384,520
11.	Kaliua DC	14,495,365
12.	Kasulu DC	13,565,260
13.	Kigamboni MC	44,463,195
14.	Kigoma Ujiji MC	22,946,885
15.	Kilosa DC	53,810,185
16.	Kishapu DC	14,571,395
17.	Korogwe DC	29,240,956
18.	Korogwe TC	10,146,310
19.	Lushoto DC	14,134,153
20.	Masasi TC	23,824,090
21.	Maswa DC	27,717,615
22.	Mbogwe DC	10,662,670
23.	Mbulu TC	9,803,516
24.	Mkinga DC	49,353,536
25.	Nzega TC	12,904,378
26.	Sumbawanga DC	25,129,577
	<b>Total</b>	<b>908,707,253</b>

It is crucial to note that, the loss resulting from rejected claims directly impacts the working capital of health facilities. Additionally, it diminishes their capacity to provide essential health services to the communities they serve.

This highlights the importance of addressing and rectifying the issues leading to claim rejections, to ensure efficient utilization of resources and sustained provision of healthcare services.

**I recommend that health facilities carefully review claims before being submitted to NHIF for reimbursement. Additionally, the PO-RALG should collaborate with NHIF to implement internal checks and provide training sessions to enhance the capacity of health workers to accurately fill NHIF claim forms.**

**These measures will help prevent the recurrence of issues and ensure that claims are processed smoothly, ultimately supporting efficient reimbursement processes and improving overall health service delivery.**

### 13.5.2 Losses on procurement from vendors without out-of-stock report TZS 101.51 million

Pursuant to Regulation 140 (5) of the Public Procurement Regulations, 2013, the procuring entity is required to obtain a

statement of non-availability of medical commodities from MSD before purchasing the same from private vendors.

I noted that three LGAs had procured drugs and medical equipment worth TZS 681.41 million from private suppliers without the approval of MSD to confirm out-of-stock, contrary to the Public Procurement Regulations and guidelines issued from time to time. The list of hospitals is shown in **Table 98**.

**Table 98: List of LGAs without out-of-stock statements from MSD**

No.	LGA	Health facilities	Supplier	Amount (TZS)
1.	Arusha CC	Oldonyosambu Dispensary	Bowman Healthcare (T) Ltd	80,040,500
		Olorien Dispensary	Bowman Healthcare (T) Ltd	93,253,500
		Lengijave + Lesiraa Dispensary	Bowman Healthcare (T) Ltd	33,956,000
		Mwandet Dispensary	Bowman Healthcare (T) Ltd	79,927,500
2.	Butiama DC	CHMT	Vasco Pharmaceutical Company Limited	78,109,650
		CHMT	Nkwabi Chemicals and Reagents	154,265,602
		Butiama District Hospital	Vasco Pharmaceutical Company Limited	11,222,750
		Butiama District Hospital	Vasco Pharmaceutical Company Limited	8,375,576
3.	Musoma DC			142,255,533
		<b>Total</b>		<b>681,406,611</b>

Furthermore, I noted significant price discrepancies between the prices quoted by MSD and those offered by private vendors. In four LGAs where medical commodities were procured from vendors without MSD clearances, I was able to quantify a potential loss of TZS 101.51 million which could have been avoided if respective LGAs had procured medical commodities from MSD. Details are analyzed in **Table 99**.

**Table 99: Loss on procurement without out-of-stock report**

No.	Name of LGA	Amount (TZS)
1.	Butiama DC	48,748,411
2.	Masasi TC	35,704,956
3.	Magu DC	10,057,612
4.	Mbulu TC	7,000,000

No.	Name of LGA	Amount (TZS)
	TOTAL	101,510,979

I recommend health facilities ensure that all procurement of medicines and other medical supplies are not made from private suppliers, unless relevant evidence of out-of-stock is obtained from MSD, in accordance with the regulations.

- 13.5.3 Diverted funds allocated for medical supplies TZS 156.97 million**  
Para 3.2(i) of Cost Sharing Fund Management Directives issued by the Ministry of Health in 2017 requires 50% of user fee revenue collections to be allocated for the procurement of medicines, and medical equipment.

During my assessment of the management of collected cost-sharing funds at 26 sampled health facilities in three LGAs, I revealed that a total of TZS 519.45 million was collected. Of this amount, TZS 259.73 representing 50% of the funds collected, was required to be allocated for procurement of medical items. However, I noted with concern that cost-sharing funds totaling TZS 156.97 million were diverted to finance other activities, such as payments of allowances and other recurrent expenditures, as detailed in **Table 100**.

**Table 100: Diverted funds for medical supplies**

No	Name of LGA	Amount collected (TZS)	Amount required (TZS)	Amount spent (TZS)	Amount diverted (TZS)
1	Longido DC	184,844,105	92,422,053	27,563,510	64,858,543
2	Lushoto DC	242,075,245	121,037,623	73,754,575	47,283,048
3	Shinyanga MC	92,530,609	46,265,305	1,433,000	44,832,305
	Total	519,449,959	259,724,980	102,751,085	156,973,895

The deviation of funds away from their intended purpose, particularly the underallocation of funds for the procurement of drugs, medicines, and medical supplies, hampers the Government's efforts to enhance health service delivery to the communities. This practice undermines the effectiveness of health services provision and diminishes the quality of care available to the public.

I strongly urge health facilities in the respective LGAs to adhere to Para 3.2(i) of Cost Sharing Fund Management Directives issued by the Ministry of Health in 2017 and Para 4.3 of CCHP Directive

**Manual 5 Edition (2020). 50% of cost-sharing funds must be allocated specifically for procurement of health commodities.**

**By doing so, health facilities can ensure the proper and effective utilization of funds, thereby enhancing the availability and accessibility of essential medical supplies and improving health services in the communities they serve.**

# CHAPTER FOURTEEN

## PERFORMANCE REVIEW OF INVESTMENTS IN LOCAL GOVERNMENT AUTHORITIES

### 14.0 Introduction

In this chapter, I delve into the pivotal role of LGAs in making different strategic investments aimed at boosting their own source revenue to boost community development, foster economic growth and enhance service delivery. Further, the LGAs are required to ensure that public funds are allocated to investments that deemed viable and in line with established criteria.

In the process of the audits, it came to my attention that most of the LGAs have invested in financial institutions, brick-making factories, bus stands and markets.

During the assessment, my focus was on adherence to prevailing laws, regulations, policies, guidelines and other frameworks governing public investment decisions.

I have also assessed the return on investment (ROI) and operational efficiency of strategic projects implemented in prior years including bus stands and markets to gauge their effectiveness and efficiency in achieving the intended objectives including economic stimulation, revenue generation and better service provision.

Through a comprehensive evaluation, recommendations are presented encompassing both short and long-term measures to address identified weaknesses and improve the robustness of investment practices within the LGAs.

### 14.1 Investments in Shares

#### 14.1.1 Unfavourable investment performance of DCB Bank

In 2001, Dar es Salaam Region's LGAs agreed to establish a Dar es Salaam Community Bank (DCB) which started operations in 2002. The

LGAs namely Dar es Salaam CC, Ilala MC, Kinondoni MC, Tememe MC, Kigamboni MC and Ubungo MC, collectively invested TZS 26.89 billion in 31,923,990 shares.

However, I observed that the value of shares has been decreasing year after year from TZS 1,000 each in 2002 to TZS 250 in 2018/19 while the current share price stands at TZS 140 which is a reduction of share value (loss) of TZS 22.37 billion in total as outlined in Table 101.

**Table 101: Entities investment**

s / no	Council	No. of shares	Share value 2002 @TZS1000/ and 2018/19 @TZS 250	Share value as at 30 June 2023 @TZS 140	Loss as at 30 June 2023
1	Dar es Salaam CC	6,832,094	6,832,094,000	956,493,160	5,875,600,840
		3,396,254	849,063,500	475,475,560	373,587,940
2	Ilala MC	6,357,426	6,357,426,000	890,039,640	5,467,386,360
		1,509,434	377,358,500	211,320,760	166,037,740
3	Kinondoni MC	3,750,013	3,750,013,000	525,001,820	3,225,011,180
		1,875,006	468,751,500	262,500,840	206,250,660
4	Tememe MC	3,422,252	3,422,252,000	479,115,280	2,943,136,720
5	Kigamboni MC	2,281,502	2,281,502,000	319,410,280.	1,962,091,720
6	Ubungo MC	2,500,009	2,500,009,000	350,001,260.00	2,150,007,740
	<b>Total</b>	<b>31,923,990</b>	<b>26,838,469,500</b>	<b>4,469,358,600</b>	<b>22,369,110,900</b>

Source: DCB investment report

The LGAs investments in DCB have yielded poor performance in the market hence highlighting the urgent need for informed decision-making, as it come to my attention that the bank is facing liquidity issues and failed to declare dividend for over four years.

Specific analysis of investment performance is as outlined here under:

**a) Kinondoni Municipal Council**

In the financial year 2022/23, the Kinondoni MC had 15,000 shares in Tanzania Cigarette Company of which its value has remained stagnant for financial years 2019/20, 2021/22 and 2022/23, with a decline noted in the financial year 2020/21.

The decline in the value of shares of TCC has resulted in the Council accruing an accumulated loss amounting to TZS 89.35 million as depicted in Table 102.



**Table 102: Loss arising from investment in shares**

Financial Year	Company	Details	Value of shares	Revaluation loss/profit (TZS)
2020/21	TCC	Fair value losses on equity investment (Total shares 15000 TCC)	Price dropped by TZS 5,950 from TZS 17,000 to TZS 11,050 per share	89,350,000

Source: *Financial Statements*

**b) Dar es Salaam Development Corporation**

I observed that the Dar es Salaam Development Corporation (DDC) has invested TZS 120,098,240 in shares at DCB, Tanga Cement Company Limited and Tanzania Breweries Limited to earn dividend.

However, a review of the dividend collection report and the DSE market reports, noted that these companies are now underperforming, resulting in delayed dividend payments as illustrated in Table 103.

**Table 103: List of underperforming companies and trend of paying dividend**

Name of the company	Number of shares held	Current price per share (TZS)	Fair value of shares (TZS)	Amount of dividend last received (TZS)	Timeframe since dividend was received
Tanga Cement Company Limited	5000	1460	7,300,000	118,750	October 2017 to Nov 2023 (seven years no dividend received)
DCB Commercial Bank	196781	140	27,549,340	187,029	October 2020 to Nov 2023 (two years no dividend received)
Tanzania Breweries Limited	7821	10,900	85,248,900	1,894,637	January 2022 to Nov 2023 (one year and nine months no dividend received)
<b>Total</b>			<b>120,098,240</b>		

Source: *Financial statement 2022/23*

Based on the observations as highlighted above, it is obvious that investments made by Kinondoni MC, Temeke MC, Dar es Salaam CC, Kigamboni MC, Ubungo MC and Dar es Salaam Development Corporation are underperforming as the price per share is declining and no dividend being earned for between a year and seven years .

I recommend that management re-evaluate the performance of existing investments and implement necessary measures to prevent further losses on public funds.

Further, I suggest that management develop and approve an investment policy to offer clear guidance on matters pertaining to the investment that can yield favorable returns.

## 14.2 Investments in Markets

### 14.2.1 Loss of revenue on investments due to the use of unapproved rates TZS 1.72 billion

The prudent management of rental rates is crucial for LGAs to ensure financial sustainability and equitable revenue generation to meet the needs of their communities. Rental rates are often established through regulatory frameworks and approved by relevant authorities to ensure fairness and consistency.

Recent assessments have revealed numerous instances where unapproved rental rates were employed resulting in a substantial financial loss totaling TZS 1.72 billion.

Outlined in Table 104 are specific cases where the utilization of unapproved rental rates by councils led to financial setbacks.

**Table 104: Loss of revenue resulted from use of unapproved rates**

LGAs	Details			A: Total revenue as per bylaws		B: Total revenue as per contract		Loss of revenue (A-B) (TZS)
	area	shop/warehouse, stalls, parking space/cars	Period - months	Rent per Month (TZS)	Total rent per annum (TZS)	Rent per Month (TZS)	Total rent per annum (TZS)	
Pangani DC	New Masanga and Selemara markets	137	12	20,000	32,880,000	15,000	24,660,000	8,220,000
Korogwe TC	Manundu Market	112	12	20,000	26,880,000	10,000	13,440,000	13,440,000
Kigoma/Ujiji MC	Kigoma market	442	12	50,000	265,200,000	25,000	132,600,000	132,600,000
	Mwanga community centre	102	12	50,000	61,200,000	25,000	30,600,000	30,600,000

	Details			A: Total revenue as per bylaws		B: Total revenue as per contract		Loss of revenue (A-B)
	Station	24	12	50,000	14,400,000	25,000	7,200,000	7,200,000
	Masanga market	737	12	25,000	221,100,000	-	-	221,100,000
	Selemara Market	486	12	25,000	145,800,000	-	-	145,800,000
Korogwe DC	Manundu Market	112	12	20,000	26,880,000	10,000	13,440,000	13,440,000
Kinondoni MC	Coco beach car parking	55,729	1	2,500	139,322,500	1,000	55,729,000	83,593,500
Mtama DC	Ilulu Mtama Warehouse	3,713,317	1	52	193,092,484	12	44,559,804	148,532,680
	Hazina Warehouse	3,673,626	1	52	191,028,552	12	44,083,512	146,945,040
	Ilulu Mtama Warehouse	479,717	1	38	18,229,246	12	5,756,604	12,472,642
	Hazina Warehouse	552,315	1	38	20,987,970	12	6,627,780	14,360,190
	Ilulu Mtama Warehouse	488,052	1	52	25,378,704	12	5,856,624	19,522,080
	Hazina Warehouse	1,494,106	1	52	77,693,512	12	17,929,272	59,764,240
Kakonko DC	Kakonko market stall and shops	121	12	50,000	72,600,000	10,000	14,520,000	58,080,000
Ubungo MC	Shekilango market	279	12	140,000	468,720,000	15,000	50,220,000	418,500,000
Njombe TC	Mahakami area shops	42	36	150,000	75,600,000	30,000	15,120,000	181,440,000
<b>Total</b>								<b>1,715,610,372</b>

Respective Councils are losing TZS 1.72 billion annually due to failure in enforcing Bylaws which could otherwise be utilized to finance budgeted activities.

**I urge the PO-RALG, regional secretariats and councils to improve revenue collection oversight to ensure adherence to the prescribed rates as outlined in bylaws. They should also take necessary actions against those accountable for the unauthorized rates.**

#### 14.2.2 Inefficiency in operating council markets valued at TZS 1.02 billion

My review market operations in Hanang' DC observed that despite substantial financial investments at Measkron, Gendabi, Masakta,

and Bassotu markets valued at TZS 140,000,000 (equivalent to TZS 35,000,000 each), the respective markets have not been operational for a long period.

In addition, the international crops market at Endagaw with a value of TZS 1.02 billion does not operate as intended for a considerable duration. During a physical inspection conducted on 4 October 2023, I noted the presence of crops within the market but I could not determine revenue generated due to the absence of official contracts with farmers who use the market.

The prolonged non-operation and lack of formal contracts with farmers has led to revenue loss, particularly from produce cess.

**I urge the LGAs' management to conduct comprehensive feasibility studies to evaluate the viability of established markets, invest in crucial infrastructure like weighbridges and construct drainage systems to enhance market functionality. Furthermore, efforts should be intensified to educate and encourage traders to effectively utilize these markets.**

### 14.3 Investments in Bus Stands

#### 14.3.1 Uncollected bus stands rent TZS 742.75 million

Section 6(1)(m) of the Local Government Financial Act, [CAP 290] specifies revenues, of local authority consist of all sums of money derived from fees paid in respect of rents of the shop, butcheries, market stalls, user charges, service charges, and entertainment taxes fees for commercial advertisement on billboards, posters or hoarding.

A review made on the operational performance of bus stands noted that in the financial year 2022/23, rent amounting to TZS 742.75 million was not collected from completed shops and stalls located in bus stands as detailed in **Table 105**.

**Table 105: Uncollected bus stands rent**

S/n	Council	Area	Outstanding amount (TZS)
1	Ubungo MC	Magufuli bus terminal	165,102,400
2	Musoma MC	Bweri bus stand	151,738,138
3	Geita TC	Geita town bus stand	79,760,256

S/n	Council	Area	Outstanding amount (TZS)
4	Ilemela MC	Nyamhongolo investment property	69,615,000
5	Mbulu tc	Mizengo Pinda bus stand	50,550,000
6	Pangani DC	Stall shops at main bus stand	45,534,797
7	Handeni TC	Chogo main bus stand	39,822,140
8	Makambako TC	Bus stand	37,072,050
9	Mbinga tc	Bus stand	35,930,000
10	Babati CC	Magugu bus stands	18,000,000
11	Lushoto DC	Lushoto bus stand	14,050,000
12	Kigamboni MC	Bus stand (Old stand)	12,044,758
13	Mpanda MC	Main bus stand and stalls at ujenzi area	10,401,000
14	Rufiji DC	Ikwiriri bus stop	7,180,000
15	Karatu DC	Karatu stand shops	5,950,000
<b>Total</b>			<b>742,750,539</b>

Insufficient controls over revenue collection processes including failure to update contracts and monitoring of rent payments from tenants, have resulted in revenue shortfalls.

I advise LGAs to establish robust internal control systems which include updating tenant databases, managing contracts with approved rates and implementing rigorous supervision. The LGAs should also prioritize the collection of outstanding amounts from tenants because it is crucial in improving revenue collection and ensuring financial stability.

#### 14.3.2 Loss of revenue resulting from inefficient operation of bus stands in LGAs equivalent to TZS 726.40 million

During the current year's audit, I noted several bus stands, shops, kiosks and parking spaces with significant operational inefficiency with some completely idle without tenants for part or the whole financial year.

If these parking spaces, kiosks and shop frames had been rented, uncollected rent amounting to TZS 726.40 million would have been earned. By not renting these business facilities, the councils are not be able to achieve revenue collection targets from their investments made hence unable to meet the intended objective of better service delivery. Details are shown in the **Table 106**.

**Table 106: Loss of revenue resulted from inefficient operation of markets**

S/No	Council	Area	Details	Qty	Rate per month (TZS)	Period	Amount (TZS)
1	Ilemela MC	Nyamhongo Bus Terminal	Tickets rooms	37	155,000	11	63,085,000
			Small shops	15	153,000	11	25,245,000
			Restaurant	1	936,000	11	10,296,000
			Supermarket	2	5,925,000	11	130,350,000
			Bank	2	7,242,000	11	159,324,000
			Large shops	2	992,000	11	21,824,000
			Store	2	2,543,000	11	55,946,000
			Garage	1	1,544,000	11	16,984,000
2	Mwanza CC	Nyegezi Bus Stand	Shops	65			112,848,555
4	Dar ses salaam CC	Kisutu Modern Bus Stand	Parking fees	18	2,000	365	13,140,000
			Slabs	245	30,000	12	88,200,000
			kiosks	8	60,000	12	5,760,000
5	Chato DC	Kahumo Bus Stand	shops	23	50,000	12	13,800,000
			Bar and restaurant	8	100,000	12	9,600,000
<b>Total</b>							<b>726,402,555</b>

Source: Market officer report and site visit

The underperformance of these bus stands is due to unfavorable business environments, inadequate parking and the presence of old bus stands. Failure to fully utilize constructed bus stands may take long to recover the amount invested and risks delaying the return on significant investment made.

I suggest that LGAs in collaboration with PO-RALG, address this by closing all old bus stands to encourage tenants to shift to new ones.

### 14.3.3 Inefficient operations at Magufuli Bus Terminal operated by Ubungu MC

#### a) Undisclosed revenue collected at Magufuli Bus Terminal hotel

During the audit, I noted that, a total amount of TZS 45.64 million in revenue from hotel services at the Magufuli Bus Terminal between December 2022 (TZS 27.32 million) and January 2023 (TZS 18.32 million) collected by Rahabu Logistics Co. Ltd a collecting agent, was not deposited into the council's bank accounts, as per Order 50 (5) of the Local Government Financial Memorandum of 2009.

In addition, requested revenue collection reports for hotel services from February to June 2023 were not provided for audit examination

and no evidence to confirm whether the revenue collected during this period was deposited into the council's accounts was available.

I also noted that from February to June 2023, the revenue collection agent operated without a contract with the Ubungu MC which raises concerns about the terms and conditions governing the hotel's operations.

Failure to submit requested revenue collection information for audit purposes limits the audit scope to fully assess transparency and financial management.

**b) National Internet Data Centre (NIDC) operating without contract**

I noted that the council's agreement with the National Internet Data Centre (NIDC) was initially for the installation of gates at the Magufuli Bus Terminal, and the council was responsible for setting up the revenue collection system. However, due to delays in implementing the new TAUSI revenue system, the council allowed NIDC to collect revenue using their software temporarily while awaiting the new system. Since 20 February 2023, NIDC has been operating N-Cards machines for revenue collection at the terminal without a formal contract with the Council.

NIDC subsequently requested the Council to pay 7.2% of the total revenue collected using the N-Cards system as indicated in the letter with reference number 23/NIDC/MNG.06/15 dated 28 June 2023 but the Council has yet to honour the request.

The inadequate controls by Council management in monitoring contract management and revenue collection by the agent at the Magufuli Bus Terminal pose a risk of revenue misappropriation.

**c) Expenses incurred by the Council for water and electricity charges TZS 563.02 million**

My audit established that the council paid a total of TZS 563,018,550 to cover electricity (TZS 333,483,338) and water services (TZS 229,535,213) at the Magufuli Bus Terminal during the period.

These expenses could have been significantly reduced if each tenant had been responsible for their water and electricity usage as stipulated in their contracts.

**I recommend for the following actions by management:**

- a) **The council should ensure that revenue of TZS 45,640,000 collected from hotel operations between December 2022 and January 2023 and requested revenue collection reports from February to June 2023, along with relevant banking details be promptly submitted for audit examination. The Council should also investigate and take action against officers who withheld information regarding revenue collected from the hotel business during the period;**
- b) **Investigate and take appropriate actions against officials who authorized agents to operate on behalf of the Council without a contract; and**
- c) **Explicitly specify in tenancy contracts the amount each tenant is required to pay to cover electricity and water bills or else fit separate electricity meters for tenants for accurate measurement of consumption.**

#### **14.4 Investments in Subsidiaries**

##### **14.4.1 Inefficiency in operation at Arusha Meat Company Limited**

Arusha Meat Company Limited was established to provide high-quality products and related services specializing in the production and sale of various meat cuts, sausages and other related products.

During the assessment of its operational efficiency in the financial year 2022/23 the following weaknesses were observed:

##### **i) Preparation of unrealistic budget**

For the fiscal year 2022/23, the company budgeted to collect TZS 3,600,575,620 from various sources including TZS 56,000,000 in revenue grants from the Arusha City Council.



However, as of 30 June 2023, the company collected only TZS 3,073,447,250 plus grants from Arusha CC amounting to TZS 27,180,000. This indicated an under-collection of TZS 527,128,370 which is equivalent to 15%.

Furthermore, an examination of the company's budget preparation and execution for the fiscal year under review revealed that, despite having a mid-year budget reallocation, there were significant variances in budget execution between -489% and 100%.

The audit raised concerns regarding these material variances between budgeted and actual figures signifying potential discrepancies in financial planning and execution.

**ii) Inefficiency in the QuickBooks accounting system**

Anomalies were revealed in the Quick Book accounting system at the cashier's revenue collection point in the production unit, particularly concerning the handling of vatable and non-vatable transactions, as well as accommodating multiple variable inputs, specifically:

- a) The system fails to automatically differentiate between vatable and non-vatable transactions leading to errors in invoicing for non-vatable services such as slaughter fees. This results in an overstatement of the fee amount from TZS 19,900 per cow to TZS 23,482 causing financial discrepancies.
- b) The system lacks capability to handle two variable input scenarios effectively. For instance, while it can process a cooling fee of TZS 5,000 per day per carcass for single carcass storage, it requires manual entry when multiple carcasses are stored for multiple days leading to inefficiencies and potential errors in invoice calculation.

**iii) The company incurred fruitless expenditure amounting to TZS 50,775,016**

In a review of various tax documents related to the company for the financial year under audit, it was discovered that the company incurred penalties and interests from both the Tanzania Revenue Authority (TRA) and the Public Sector Social Security Fund (PSSSF). The penalties totalling TZS 50,775,016 accrued over the period

between financial years 2017/18 to 2022/23 due to delays in tax filing and payments.

To address this, management has paid interest of TZS 24,026,800 to PSSSF, but has yet to settle outstanding penalties of TZS 26,748,216 to TRA. This signifies a significant amount of fruitless expenditure incurred by the company.

**I advise the company's management to prepare a realistic budget and make use of midyear budget reallocation if certain items face budgetary constraints. Also, the company should collaborate with the system developer to address defects noted while aiming to reduce manual inputs and enhance reliability.**

**In addition, the Company should comply with laws and regulations through timely remittance of statutory payments to avoid penalties and interests but also ensure better financial management and regulatory adherence.**

## 14.5 Investments in Factories

### 14.5.1 Loss of funds resulted from investment in mining operation without geological survey TZS 105.65 million

On 28 September 2019, Kilindi DC established MIVYASA Mining Public Limited Company to conduct mining operations in Pumula Forest, situated within Kilindi District.

The primary objective of forming the company was to generate income by sharing profits with small, medium and large-scale mining extractors who own 70% shares while 30% belongs to the Council. Profits gained by the company will be distributed at a rate of 80% to the council's while 20% will be retained for company operations.

On 18 May 2023, Kilindi District Executive Director vide a letter with reference No. KDC/L.30/3/VOLIII/89, requested the commissioner of conservation of Tanzania Forest Service Agency to make cancellation of TZS 44,344,000 in fees from mining activities in the Pumula Conservation Forest. This request was made on behalf of MIVYASA, which is encountering operational challenges stemming from the presence of water in the mining area, preventing the company from carrying out mining activities.

Further, I noted that TZS 105,651,288 had already been invested in MIVYASA Company. However, the investment ultimately failed and no return on investment was made from the company.

**I urge the PO-RALG and the Council to ensure that in future investment decisions are grounded in realistic projections with comprehensive risk assessments conducted.**

#### 14.5.2 Inefficient operation of blocks industries

In response to the growing demand for affordable and sustainable construction materials, Local Government Authorities (LGAs) have initiated block factories as a strategic solution for addressing housing challenges, promoting economic development and fostering environmental sustainability.

Arusha and Monduli DCs recently embarked on investment by establishing brick and paving block factories within their respective councils. However, despite having the requisite raw materials such as sand, gravel and cement, the factories yielded only approximately 24,317 and 10,556 blocks respectively during the 2022/23 financial year.

Further analysis revealed that, the production capacity of the block factories fell short of meeting the council's demand for blocks that arise from construction projects for health facilities, schools and other public buildings.

It was revealed that Arusha and Monduli DCs utilized a total of 116,887 and 146,667 blocks respectively, during the 2022/23 fiscal year, surpassing the factories' annual production by 80% and 93%, respectively.

Inadequate coordination between user departments with procurement units hindered the production process and reduced the overall capacity.

**I advise managements of the two councils to implement an effective supply chain management system to ensure timely availability of raw materials and minimize production costs. The councils should also embrace strategies focused on streamlining processes, reducing waste, optimizing resource utilization and improving overall productivity.**

### 14.5.3 Delayed commencement of chalk factory operations worth 2.85 billion

During my review of Maswa DC accounts and related documents, I conducted a thorough examination of a document with Ref: No. 4 /176/ 01S/99 dated 06 June 2023 from the Regional Administrative Secretary to the Permanent Secretary of PORALG concerning the settlement of debts totalling TZS 2,845,646,901. This amount encompasses TZS 2,537,768,143 designated for contractor payments and TZS 307,878,758 earmarked for machinery trials at the chalk processing and gypsum manufacturing plant.

Upon scrutiny of various documents and a site visit report conducted on 13 August 2023, it has become evident that the facility has been completed and is ready for operation but has yet to commence operations.

The delay in the commencement of operations has been attributed to the failure to conduct the mandatory 15-day trial period as stipulated in the contract, logistical challenges or issues related to the factory's infrastructure, supply chain or workforce which are impeding its operational commencement. In addition, administrative processes within PORALG or other relevant authorities have caused delays in the approval or release of funds necessary for the factory's operation.

I am of the view that the delay in factory operations means that potential revenue from chalk and gypsum production has not been realized leading to economic losses for the Council and the Government.

Failure to adhere to the terms of the contract with the contractor may have legal consequences and financial implications.

**I recommend that additional follow-ups be conducted with PORALG or other relevant authorities that may have caused delays in approving or releasing funds necessary for the factory's operations. Furthermore, it is imperative to ensure strict adherence to the contract with signed with the contractor, including the completion of the 15-day trial period and to guarantee that all contractual obligations are met.**

#### 14.5.4 Inadequate handling and management of brick-making factories operations

Order 52 of LGFM of 2009, provides guidelines for the proper handling and management of investments, of which the councils responded to the high demand for bricks in numerous construction projects by initiating a brick-making factory.

During the audit period, several councils such as Shinyanga MC, Siha DC, Mtama DC, Nzega TC, Mwangi DC, Tanga CC, Lindi MC and Singida MC started brick-making factories to serve their needs and the market. However, an assessment of the projects' operational efficiency highlighted several weaknesses and challenges that need to be addressed to improve performance such as: -

##### i) Absence of business plan:

Most of the councils initiated brick-making factories without a comprehensive business plan with clear objectives, strategies, marketing and financial forecasts.

##### ii) Lack of formal investment policies:

The councils operated without established investment policies leading to inefficiencies in project operations.

##### iii) Absence of separate bank account:

The councils with brick and paving block factories lack dedicated bank accounts for managing sales proceeds and project operations resulting in using the same council accounts, hence failing to manage income and expenses.

##### iv) Inadequate accounting records:

Councils fail to maintain proper accounting records, merging project finances into general accounts, hence hindering performance analysis and asset evaluation.

**v) Insufficient capital:**

The factories lack reliable capital to maintain consistent production levels, resulting in underutilized machines and inadequate product availability to meet market demand.

**vi) Inadequate documentation:**

Inadequate documentation on material procurement and supplied bricks leads to difficulties in monitoring production and evaluating performance. The lack of organized records also raises concerns about transparency and accountability.

I believe that insufficient controls on factory operations could lead to the misappropriation of funds and result in the failure of factories to generate profits.

**I advise respective LGAs to create detailed business plans clearly showing project objectives, strategies and financial projections. They should also put in place investment policies to guide project initiation, formulation and operation with transparent management practices.**

**The projects need to open separate bank accounts, maintain separate books of accounts and detailed records of brick production and sales to enhance transparency, accurate financial management and performance evaluation. Adequate capital should be secured to optimize factory operations and meet demand efficiently.**

**14.5.5 Abandoned training center for small and medium enterprises valued at TZS 2.42 billion**

The Geita Economic Development Program, through a joint initiative involving Geita Gold Mine Limited (GGML), Geita Town Council (GTC), and the Regional Commissioner in 2014/15 launched a training center for small and medium enterprises (SMEs) in Magogo area, aimed to promote sustainable economic growth in the region.

GGML allocated TZS 2.42 billion for the construction of the Magogo project and on 11 May 2018, the official handover of the project to Geita TC took place, granting them immediate responsibility for its operation, control, custody and management.

However, as of November 2023, five years after the project was established, it remains idle and non-functional deviating from the agreed terms between GGML and Geita TC. The project's inactiveness raises concerns regarding the realization of its intended socio-economic goals and calls into question the effectiveness of the collaborative efforts outlined in the corporate social responsibility program.

In addition, a theft incident occurred on 19 June 2022, resulting in the disappearance of 12 machines and tools from the project, under the custody of M/s Geita Umoja Security Group Limited.

Failure to operate the training centre may result in financial losses for both GGML and GTC, damage to GGML's CSR reputation, strained relationships and hindered socio-economic development in the region.

**I urge the Regional Administrative Secretary (RAS) and the Council's management to formulate a thorough plan for reactivating the Magogo SME project.**

**This plan should include a detailed review of the handover procedures from GGML to Geita TC with the aim of a smooth transition and continued functionality. Moreover, efforts must be made to recover the stolen machines and tools from the security company.**

## 14.6 Investments in Football Clubs

### 14.6.1 Failure to determine the efficient performance of council football clubs due to inefficient management

During the financial year 2022/23 audit, I noted that four LGAs formed football clubs as part of investment projects. These clubs include KMC Football Club started by Kinondoni Municipal Council in 2014; Geita Gold Football Club established by Geita Town Council in 2009; Mbeya City Football Club founded by Mbeya Municipal Council in 2011 and Dodoma Jiji Football Club established by Dodoma City Council in 2020.

All teams mentioned are officially registered with the Tanzania Football Federation (TFF) and participated in the Tanzania Premier League during the 2022/23 fiscal year.

The councils consider these clubs as parts of their cost centers, allotting funds from internal sources annually. In addition to council funding, clubs generate revenue through various means such as entrance fees, jersey sales and sponsorships from entities like Parimatch, Geita Gold Mine, TFF and Azam Media. The total revenue collected in the financial 2022/23 year amounted to TZS 7.01 billion.

However, during this financial year, both revenue and expenditure, totaling TZS 7.01 billion and TZS 6.29 billion respectively, were manually recorded in an excel cashbook instead of being automatically generated within the Council's Integrated Financial Management Information System (IFMIS), as mandated by Para 5.3.1(f) and 5.3.2(c).

Moreover, the financial details of the clubs were not presented for discussion at monthly finance committee meetings, and financial statements were not prepared, hindering the assessment of their operational performance. Additionally, the councils failed to record the revenue received and expenses incurred by the clubs in their accounting records.

Furthermore, the absence of bylaws or a constitution outlining club registration, finance and administration, infrastructure, workers' and players' rights, revenue sharing, ethics, and discipline leaves clubs without essential regulatory guidance.

It is noted with concern that there is an increased financial dependency on the Council, with TZS 3.67 billion out of the total revenue of TZS 7.01 billion in the 2022/23 financial year contributed by the councils, surpassing the budgeted allocation of TZS 2.18 billion by TZS 1,484,249,859. This has implications for other activities funded through internal revenues within the respective LGAs. Details are shown in **Table 107**.

**Table 107: Budget Vs Actual Contribution**

Region	Council	Team	Collected amount 2022/23 (TZS)	Contribution made by council 2022/23 (TZS)	Budgeted amount by council 2022/23 (TZS)	Over Contribution (TZS)
Mbeya	Mbeya CC	Mbeya City FC	1,566,624,876	828,641,056	230,000,000	598,641,056
Geita	Geita TC	Geita Gold FC	1,744,371,344	550,000,000	500,000,000	50,000,000



Region	Council	Team	Collected amount 2022/23 (TZS)	Contribution made by council 2022/23 (TZS)	Budgeted amount by council 2022/23 (TZS)	Over Contribution (TZS)
Dar es salaam	Kinondoni MC	Kinondoni MC	2,083,084,917	1,254,182,800	750,000,000	504,182,800
Dodoma	Dodoma CC	Dodoma Jiji FC	1,620,000,000	1,031,426,003	700,000,000	331,426,003
<b>Total</b>			<b>7,014,081,137</b>	<b>3,664,249,859</b>	<b>2,180,000,000</b>	<b>1,484,249,859</b>

Regarding dispute resolution and personnel management, there are no explicit directives outlined regarding whether the matters are handled at the council or club level directly, as there are no bylaws.

Inadequate control employed over revenues and expenditures of the football clubs might give room for the misappropriation of public funds. Also, ongoing delay in completing the SPV transformation process continues to hinder functional interactions between the teams and the councils.

Consequently, this limitation affects the transparency, integrity and accountability of the teams regarding management, revenue and expenditure.

I recommend that the respective LGAs acknowledge and manage all received revenues until the clubs establish themselves as independent subsidiary entities of the Council. As the clubs currently operate under the auspices of the councils, it is expected that the respective council director will take full responsibility for overseeing their management.

Furthermore, I suggest expediting the process of transitioning the clubs into special purpose vehicles. This transformation will empower them to develop their own constitutions, management structures and maintain separate accounts. Consequently, the clubs will have the capacity to independently prepare financial statements, thereby enhancing accountability and transparency in the utilization of funds provided by the councils and sponsors.

# CHAPTER FIFTEEN

## REVIEW OF WASTE MANAGEMENT



### 15.0 Introduction

Efficient waste management in Local Government Authorities is fundamental for safeguarding public health, preserving environmental integrity, and promoting sustainable development. Proper waste disposal prevents the spread of diseases and contaminants; protects public health and also fosters a cleaner and safer living environment.

Waste management in LGAs is governed by the Environmental Management Act, [CAP 191], and Waste Management Regulations of 2009, which outline procedures for handling various types of waste, including hazardous materials. Additionally, the Occupational Health and Safety Act, 2003 and the Public Health Act, 2009, address aspects of waste management. Furthermore, the Local Government (District Authorities), [CAP 287] and the Local Government (Urban Authorities), [CAP.288] empowers local authorities to regulate waste management at the urban and district levels. Despite the existence of these legislative frameworks, ongoing efforts are required to ensure effective waste management practices throughout the country.

LGAs bear the responsibility for delivering waste management services, encompassing overseeing waste collection, transportation, and disposal.

Through strategic planning and collaborative initiatives, LGAs can boost their capacity to manage waste effectively, thereby promoting sustainable development objectives and enhancing the quality of life for their citizens.

During the financial year 2022/23, a total of TZS 19.45 billion was collected by 117 LGAs as refuse collection fees as depicted in **Appendix 46**.

However, my assessment of waste management within LGAs revealed several challenges including a shortage of staff, limited budgets, an unsuitable working environment, inadequate infrastructure, and a growing population, leading to increased waste generation. These issues collectively contribute to environmental pollution and the spread of epidemic diseases.

This chapter provides insights into the current waste management practices and challenges observed in waste management. It identifies key areas that require attention and proposes measures that the Government and other stakeholders could undertake to address these challenges for improvement.

By highlighting these issues and suggesting potential solutions, this chapter aims to contribute to the enhancement of waste management processes and their outcomes in LGAs.

### **15.1 Shortage of infrastructure for solid waste management in LGAs**

Section 119 of the Environmental Management Act, [CAP 191] mandates the LGAs to select the most suitable method of solid waste disposal for their respective jurisdiction. This decision should consider various factors, including climatic conditions, economic ability, interest of the community; environmental, hygienic, social benefits; and availability of tipping sites.

In my evaluation of the solid waste management system across eight (8) LGAs, coupled with three years analysis of waste generation, outlined in **Table 108**, I noted an increase of waste generation and deficiencies in the effectiveness of solid waste management strategies employed. These shortcomings were evident in the areas of solid waste generation, collection, storage, and disposal.

Specifically, I observed a scarcity of waste collection tools and an absence of efficient infrastructure which has an impact on waste management. The details are shown in **Table 109**.

**Table 108: Shortage of waste management infrastructure**

Equipment	Required	Available	Shortage	% of shortage	LGAs
Skip loaders	33	7	24	77	Ubungo MC
Skip buckets (Functional)	259	35	124	78	Tanga CC
Tipper truck/Compactors	44	13	16	55	Moshi MC
Tractors	12	2	10	83	Bariadi TC
Trailer	10	2	8	80	Nzega TC
Road sweepers	16	0	16	100	Dar CC
Waste collection points	83	12	71	85	Mpanda MC
Dumpsite	14	3	11	79	Same DC

Source: Unit Performance report and physical inspection

**Table 109: Waste generation analysis in LGAs for three years**

LGA Name	Financial year	Categorization of waste types					Total (tonnes)
		Solid	Hazardous	Recyclable	Organic	Other (specify)	
Ubungo MC	2020/21	39,099	6,015	72,182	180,456	3,008	300,760
	2021/22	38,632	6,439	77,263	193,158	6,439	321,930
	2022/23	35,733	6,497	77,964	194,910	9,746	324,850
Nzega TC	2020/21	7,056	2,016	336	672	-	10,080
	2021/22	7,392	2,016	336	672	-	10,416
	2022/23	8,736	2,688	672	1,680	-	13,776
Dar CC	2020/21	401,500	28,105	164,615	196,735	12,045	803,000
	2021/22	401,500	28,105	164,615	196,735	12,045	803,000
	2022/23	481,800	33,580	197,465	236,155	14,600	963,600
Mpanda MC	2020/21	23,725	840	4,015	12,240	576	41,396
	2021/22	31,390	1,095	5,475	16,200	648	54,808
	2022/23	37,960	1,314	6,570	19,800	1,008	66,652
Moshi MC	2020/21	28,470	-	18,250	7,300	-	54,020
	2021/22	29,200	-	16,425	5,475	-	51,100
	2022/23	36,500	-	12,775	3,650	-	52,925
Siha DC	2020/21	30,600	1,095	1,460	29,930	-	63,085
	2021/22	32,400	4,860	1,825	31,025	-	70,110
	2022/23	36,000	1,800	2,555	32,850	-	73,205
Same DC	2020/21	70,163	16,425	-	-	-	86,588
	2021/22	65,766	20,075	-	-	-	85,841
	2022/23	67,876	23,725	-	-	-	91,601
Arusha CC	2020/21	108,040	5,475	31,390	60,590	10,950	216,445
	2021/22	112,785	5,840	32,850	63,145	11,315	225,935
	2022/23	117,895	6,205	34,404	66,065	12,045	236,614

Source: LGAs waste generation reports for 2020/21 to 2022/23

The shortages negatively affect waste management, contribute to air pollution, and directly affect many ecosystems and species. It also results in health concerns including but not limited to epidemic diseases.

I recommend that the PO-RALG through LGAs prioritize the acquisition of necessary infrastructures to enhance waste management practices and thus maintain a clean environment. Additionally, LGAs can make partnerships with private companies under Public-Private-Partnership (PPP) to improve waste management infrastructure and services. PPPs can help to mobilize resources and expertise for more efficient waste collection, processing, and disposal systems.

### **15.2 Revenue collected from waste management used for unrelated activities TZS 1.25 billion**

Section 73 (3) of the Public Health Act, 2009 requires revenue collected from services to be used for the improvement of environmental health services.

On the contrary, I noted that Arusha CC collected TZS 1.25 billion from waste management activities; however, the amount collected was not fully used in the improvement of environmental health services specifically solid waste management.

Solid waste management may not be improved if there is no allocation of funds as per the requirements of the Public Health Act of 2009.

I advise the Management of the Council to establish a strong follow-up mechanism for waste management, to ensure revenue collected is used to improve environmental health services.

### **15.3 Establishment of unauthorised dumping site at Goba Majengo Street**

I assessed the solid waste management system at various streets and markets within Ubungo Municipal Council and revealed the existence of unauthorised dumpsite near residential areas at Goba Majengo Street around Tegeta River.

Additionally, during a site visit to the dump site, I observed two motor vehicles, one owned by a private entity and surprisingly, the second vehicle belongs to Ubungo MC, containing uncovered waste near the unauthorised dumping site, seemingly prepared to deposit solid waste.

I also noted that each solid waste carrier truck is required to pay TZS 5,000 per trip to the owner of the land around the river as dumping fees, despite lacking any official mandate for the collection of such fees. This unauthorised dumping practice pollutes the environment and endangers the health of households in the area.

I advise the respective Council to stop unauthorised dumping by establishing proper dumping areas; and follow-up on the collected revenue from charging illegal dumping fees for corrective action.

Also, LGAs are required to implement a reliable waste collection system that covers all areas of the LGAs. This may involve setting up designated collection points or employing door-to-door collection services.

**15.4 The cost of collecting refuse exceeds the revenue generated by TZS 864.06 million**

Laws on Health and Environmental Management, 2022 mandates the the Council to collect refuse from households at a specified rate.

However, my audit revealed that, seven out of 117 sampled LGAs collected TZS 645 million from refuse collection services fees, while incurring a total cost of TZS 1.51 billion for collecting and transportation of refuse to the dump site. This has resulted in an uneconomical deficit of TZS 864.06 million (57%). Further details are shown in **Table 110**.

**Table 110: Cost of collecting refuse exceeding revenue collected**

S/N	LGA Name	Revenue collected (TZS)	Expenses (TZS)	Difference (TZS)	Revenue percentage
1	Nkasi DC	3,856,100	33,995,814	30,139,714	11
2	Bukoba DC	0	76,467,030	76,467,030	0
3	Mlimba DC	249,100	20,795,876	20,546,776	1
4	Ukerewe DC	0	12,360,000	12,360,000	0
5	Njombe DC	0	140,509,596	140,509,596	0
6	Ilemela MC	641,402,835	1,225,440,276	584,037,441	52
	<b>Total</b>	<b>645,508,035</b>	<b>1,509,568,592</b>	<b>864,060,557</b>	<b>43</b>

Source: LGAs audited financial statements for 2022/23

The financial imbalance in refuse collection services has led to the utilization of own-source revenue, originally allocated for other projects, to cover the deficit.

The diversion of funds to cover the deficit in refuse collection services has resulted in a negative impact on the Council's capacity to execute crucial development projects. This financial reallocation has impeded the Council's ability to address pressing community needs, thereby delaying progress and diminishing the overall well-being of the public.

Furthermore, the misallocation of own source revenue intended for other projects undermines the Council's financial sustainability and erodes public trust in its financial management practices.

Without adequate funding for essential initiatives, the community's infrastructure, health, and environmental sustainability are compromised, worsening existing challenges and hindering long-term growth and prosperity.

**I recommend that the LGAs re-evaluate and re-design refuse collection services, in a more efficient and cost-effective approach and ensure that revenue generated from refuse collection services adequately covers associated costs.**

This may involve a review of waste management By-laws to include friendly rates according to specific areas and standards of living to promote clean environment initiatives. Additionally, the LGAs should prioritize operational enhancements, such as investing in modern technologies and collaborating with stakeholders to optimize resource utilization.

### **15.5 Inadequate management of outsourced agents for refusal fee collection**

#### **(i) Agent collecting refuse fees without performance bond TZS 301.55 million**

Order 38 (3) of LGFM, 2009 requires a revenue agent to deposit in advance with the LGA a three-month installment, bank guarantee, or any other forms of security, as the LGA consider appropriate. Furthermore, in accordance with Para 29 (1) of Public Procurement Regulations 2013, the procuring entity is mandated to demand performance security from the successful tenderer.

These security measures are intended to ensure the contractual obligations are faithfully fulfilled, including payment to all laborers, suppliers, mechanics, and subcontractors involved in the project. Such measures safeguard against financial risks and ensure accountability throughout the procurement and revenue collection processes, fostering transparency and efficiency in public financial management.

My audit review revealed non-compliance with Order 38 (3) of LGFM, 2009, and Para 29 (1) of Public Procurement Regulations 2013. I noted that refuse collection agents in Dar es Salaam CC and Iringa MC failed to deposit the required three-month installment or provide suitable security; instead, the Councils relied on insufficient "insurance bonds" covering only one month.

Furthermore, no performance bonds were submitted after the expiration of the initial bond, allowing agents to operate without fulfilling contractual obligations, as detailed in Table 111.

**Table 111: Agents collecting refuse fees without a performance bond**

LGA Name	Contract No	Contract Sum (TZS)
Dar es Salam CC	LGA/015/IMC/2020-2020/HQ/NCS/94-LOT2	52,000,000
	LGA/015/IMC/2020-2020/HQ/NCS/24-LOT94	100,000,000
	LGA/015/IMC/2020-2020/HQ/NCS/24-LOT43	77,500,000
	LGA/015/IMC/2020-2020/HQ/NCS/24-LOT39	40,000,000
Iringa MC	LGA/025/2022/2023/N/01	8,013,200
	LGA/025/2022/2023/N/04	8,013,200
	LGA/025/2022/2023/N/03	8,013,200
	LGA/025/2022/2023/N/02	8,013,200
Total		301,552,800

*Source: Refuse collection agents contract files*

**(ii) Agents collecting refuse fees without valid contracts TZS 105.55 million**

Para 5.2.1 (b) of the Local Authority Revenue Administration Manual (LARAM), 2019 requires the Councils to ensure all revenue collection contracts between outsourced collectors and LGAs have contracts, vetted by legal experts and contain specific binding covenants to outsourced collectors.



Also, quantify the amount of revenue to be collected and commission to be outsourced to collectors, stipulate actions and/or penalties that might be invoked in the events of contract breach by collectors, and allow for flexibility for increased remittance of revenue collected to the LGA.

However, in my review of refuse fee collection agents’ contracts, I noted that three refuse collection agents were actively operating without valid contracts, which contravenes Para 5.2.1 (b) of the LARAM, 2019.

These contracts lack legal vetting and specific binding covenants, failing to stipulate critical elements such as revenue collection amounts, commission rates, and actions in the event of contract breaches, as detailed in Table 112.

**Table 112: Invalid contracts for refuse fees collecting agents**

LGA	Contract No	Contract Start Date	Contract End Date	Contract Sum (TZS)/Month
Dar es Salam CC	LGA/018/DCC/2021-2022/HQ/NCS/25 LOT 3	01 July 2022	30 June 2023	30,700,000
	LGA/018/DCC/2021-2022/HQ/NCS/25/LOT 1	01 July 2022	30 June 2023	44,847,500
	LGA/018/DCC/2021-2022/HQ/NCS/25/LOT 14	01 July 2022	30 June 2023	30,000,000
	<b>Total</b>			<b>105,547,500</b>

Source: Refuse collection agents contracts file

The absence of performance bonds and valid contracts exposes the Council to potential risk if collection agents fail to perform their duties or meet their obligations. This can lead to legal ambiguity and potential disputes between contractors and the Council.

I recommend that the management of the respective LGAs evaluate the adequacy of the insurance bonds used and explore alternative forms of security that align with regulatory standards and provide sufficient coverage.

Additionally, they should initiate prompt renewal of contracts for agents operating without valid agreements to mitigate the legal and financial risks associated with operating without legal documentation.

### 15.6 Weaknesses noted in the management of waste collection in LGAs

LGAs have implemented a comprehensive franchise system for waste collection, which entails entering into agreements with various waste collection providers. These agreements delegate responsibilities such as road cleaning, waste collection, and collection of refuse fees on behalf of the LGAs.

Upon reviewing the contracts, I noted that these collectors directly gather both waste and service fees from users. Subsequently, they are obligated to transfer a specified portion of these proceeds to the LGA in accordance with the terms outlined in the agreements. This system aims to streamline waste management operations while ensuring accountability and transparency in revenue collection processes.

However, despite having the agreements in place, I noted the following irregularities.

**(i) Under banking of collected refuse fee by agents TZS 485.47 million**

In the agreements between the LGAs and waste collection agents, specifically Clauses 14 and 16 of the special conditions, it is stipulated that agents must transfer a predetermined percentage of collections to the LGA at the end of each month.

During my review of revenue collection from the agents I noted that LGAs' share was supposed to be TZS 1.04 billion but only TZS 751 million was deposited, indicating an under-banking by TZS 285.89 million as detailed in **Table 113**. Despite this recurring issue, the LGAs have not taken adequate actions to address or recover these discrepancies.

Furthermore, in contrast to the terms outlined in Clause 2.5 of the contracts, which stipulate that collection agents must transfer 50% of any amount collected beyond the contract sum to the Council by the 15 of the following month, I noted that the agent with contract number LGA/015/IMC/2020-2022/HQ/NCS/24-LOT 41&94 collected TZS 393.88 million above the contract sum.

According to the terms, they were obligated to remit TZS 199.58 million yet they have failed to fulfill this obligation, and the outstanding amount remains uncollected.

This non-compliance poses significant financial implications and raises concerns about the effectiveness of oversight and enforcement mechanisms within the revenue collection process.

**Table 113: Underbanked collected refuse fee**

LGA name	Contract No	Amount Collected (TZS)	Council's Share (TZS)	Banked (TZS)	Under Banked (TZS)
Dar es Salaam CC	LGA/018/DCC/2021-2022/HQ/NCS/25 LOT 3	343,822,409	28,300,800	3,000,000	25,300,800
Dar es Salaam CC	LGA/015/IMC/2020-2022/HQ/NCS/24-LOT 41&94	4,437,878,923	399,162,000	370,363,500	28,798,500
Dar es Salaam CC	LGA/018/DCC/2021-2022/HQ/NCS/25/LOT 14	283,678,132	26,457,600	16,578,250	9,879,350
Dar es Salaam CC	LGA/018/DCC/2021-2022/HQ/NCS/25/LOT 1	515,868,426	38,030,400	24,244,400	13,786,000
Dar es Salaam CC	LGA/015/IMC/2020-2020/HQ/NCS/24-LOT43 & 39	1,279,597,835	110,700,000	75,317,084	35,382,916
Dar es Salaam CC	LGA/015/IMC/2020-2020/HQ/NCS/24-LOT38	717,490,100	76,968,480	65,242,060	11,726,420
Dar es Salaam CC	LGA/015/IMC/2020-2021/HQ/NCS/94-LOT1M/S	2,852,663,252	328,127,616	191,407,776	136,719,840
Iringa MC	LGA/025/2022/2023/N/01	53,859,420	29,921,900	5,627,500	24,292,400
<b>Total</b>		<b>10,484,858,497</b>	<b>1,037,668,796</b>	<b>751,780,570</b>	<b>285,886,226</b>

Source: Agents Contracts, POS collection report, RCCB payment history 2022/23

**(ii) Under collection of refuse collection fee against contracts  
TZS 1.55 billion**

I reviewed the contracts awarded to waste collection agents, with the underlying assumption being that the contracts were granted to the bidders who demonstrated the highest revenue collection capabilities.

However, my analysis of the revenue collection patterns of these agents has revealed significant discrepancies in the collection of waste fees, compared to the terms stipulated in their agreements with the Council.

This discrepancy indicates that agents failed to collect a total amount of TZS 1.55 billion as detailed in **Table 114**, and no remedial actions were taken to address this issue.

**Table 114: Under collection of refuse fees by agents**

LGA Name	Contract No	Contract Amount (TZS)	Amount Collected (TZS)	Under collection (TZS)
Dar es Salam CC	LGA/018/DCC/2021-2022/HQ/NCS/25 LOT 3	368,400,000	343,822,409	24,577,591
	LGA/018/DCC/2021-2022/HQ/NCS/25/LOT 14	360,000,000	283,678,132	76,321,868
	LGA/018/DCC/2021-2022/HQ/NCS/25/LOT 1	786,510,000	515,868,426	270,641,574
	LGA/015/IMC/2020-2020/HQ/NCS/24-LOT43 & 39	1,410,000,000	1,279,597,835	130,402,165
	LGA/015/IMC/2020-2020/HQ/NCS/24-LOT38	834,000,000	717,490,100	116,509,900
	LGA/015/IMC/2020-2020/HQ/NCS/94-LOT1M/S	3,784,799,520	2,852,663,252	932,136,268
<b>TOTAL</b>		<b>7,543,709,520</b>	<b>5,993,120,154</b>	<b>1,550,589,366</b>

Source: Agents Contracts & POS collection reports 2022/23

**(iii) Other weaknesses identified**

I conducted a waste management assessment in 14 LGAs and identified several weaknesses including the absence of a designated dump site, inadequate fencing of some dump sites, improper

enclosure of solid waste collection points, delays in removing solid waste from collection points, lack of separation of different types of solid waste at the source by the individuals, families, institutions, and markets as well as at a point of disposal.

Further, there was evidence of piles of uncollected waste deposited near household or business centre areas, along with grounded waste management operating equipment that was either not in use or in need of comprehensive intervention. These deficiencies need to be addressed to improve waste management practices across the LGAs.

The identified weaknesses necessitate immediate action from the respective LGAs to achieve environmental sustainability. Detailed information on these issues is provided in **Appendix 47**.

The financial losses incurred by the LGAs, stemming from under-collections, under-banking by waste collection agents, and deficiencies in waste management practices, pose significant challenges to the provision of essential waste collection services.

These financial constraints threaten the LGAs' capacity to effectively address waste management challenges and ensure the well-being of their communities. Urgent and comprehensive measures are required to mitigate these issues and enhance the sustainability and efficiency of waste management operations within the LGAs.

**I recommend for the LGAs to ensure the outstanding balances from collection agents are paid, strengthen oversight and monitoring mechanisms to ensure that collection agents adhere to the contract terms, and consider legal actions against collection agents who repeatedly default on contractual obligations.**

**LGAs are also required to assess waste generation levels in industries, markets, and households and allocate contractors according to capacity and experience.**

### **15.7 Underperformance of Mabwepande compost facility worth TZS 8.20 billion**

The Mabwepande compost facility, a joint venture between Kinondoni MC and the Free Hanseatic City of Hamburg, is dedicated to efficiently managing waste through recycling processes that transform it into chemical-free fertilizers.

With a total project cost of TZS 7.1 billion and assets valued at TZS 1.1 billion, the facility represents a significant investment in sustainable waste management practices aimed at benefiting the local community and environment.

The assessment revealed an underperformance at the facility, with daily organic waste processing levels ranging from 10 to 25 tons, well below the projected 50-ton capacity.

This shortfall stems from waste collectors in other LGAs within Dar es Salaam preferring to deposit waste at Pugu Kinyamwezi dumpsite. Unlike the Mabwepande compost facility, the dumpsite does not mandate waste sorting before dumping, making it a more convenient option for the collectors.

I further noted the initial plan was for the Council to assume full control of the plant after three years of operation which ended in November 2023. However, a succession plan was not availed when requested, raising concerns about the plant's continuity. Also, the absence of trained personnel to take over the project may threaten its objectives.

**I recommend that PO-RALG and Dar es Salaam RS to encourage residents and businesses to segregate waste at the source into categories like recyclables, organic waste, and non-recyclables. They should provide separate bins for each category, educate the public about the importance of waste separation and send organic waste to the compost facility. This would enhance the plant capacity and contribute to keeping Dar es Salaam clean.**

**Additionally, the Council is required to establish a comprehensive succession plan outlining the process for identifying, training, and transitioning key personnel. This will ensure the smooth operation of the compost plant once handed over to the Council.**

# CHAPTER SIXTEEN

## REVIEW OF LAND MANAGEMENT

### 16.0 Introduction

This Chapter assesses land conflicts and other related unresolved problems and whether the Ministry of Lands, Housing and Human Settlements Development (MLHSD), the President's Office - Regional Administration and Local Government (PO-RALG), and the Ministry of Constitution and Legal Affairs are effectively addressing those problems.

I audited the accounts relating to land management of the Local Government Authorities and identified the following key issues which need to be addressed by the respective authorities: -

### 16.1 Planning, Survey, and Titling Programme

#### 16.1.1 Inadequate Financial Performance of Planning, Survey, and Titling Programme

My assessment on the performance of the Planning, Survey, and Titling Programme revealed that PO-RALG together with the Ministry of Finance and Ministry of Lands, Housing and Human Settlements Development, disbursed TZS 42.28 billion in the form of loans to 58 LGAs.

However, LGAs managed to reimburse to Ministry of Lands, Housing and Human Settlements Development loans of TZS 20.42 billion while TZS 21.85 billion equivalent to 52% was not reimbursed as shown in **Table 115** and more detailed in **Appendix 48**.

**Table 115: Performance of Land Planning, Survey and Titling Programme**

LGAs Assessed	58
Funds received (Loan)	42,278,468,000
Recovered funds	20,423,922,186

<b>Outstanding Balance</b>	<b>21,854,545,814</b>
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*Source: PO-RALG/LGAs*

Generally, financial performance is not satisfactory owing to a substantial amount not yet reimbursed by LGAs.

**I urge PO-RALG and LGAs to address all challenges affecting the Programme to enhance its performance.**

**16.1.2 Identified Loss and Mismanagement of funds for Planning, Survey, and Titling Programme TZS 327.82 million**

I conducted a special audit of TZS 900 million released to Shinyanga DC for implementation of the Planning, Survey, and Titling Programme and communicated results to the Authority requested the audit pursuant to Section 29(2) of Public Audit Act, CAP 418.

Generally, it became evident that Shinyanga DC failed to reimburse the Ministry of Land (MLHSD) TZS 900 million coupled with misappropriation of funds and losses of TZS 327.82 million. I also reported fraud in the procurement processes and expenditures as the amount was spent to carter for activities not outlined in the programme guideline.

In addition, Shinyanga DC paid TZS 307.97 million to survey 3,178 plots in two villages which cannot be sold because the landowners were not compensated contrary to Para. 3(3) of the Programme guidelines.

One of the most valuable lessons drawn from the special audit of funds ment for the implementation of the Planning, Survey, and Titling Programme at Shinyanga DC is that the identified misappropriations are existing in other LGAs and are likely to escalate in a way that may further undermine the implementation of the Programme.

**I recommend that PO-RALG ensure LGAs administer real-time audits at every stage of the Programme implementation to eradicate challenges encountered. Also, I urge PO-RALG to ensure my recommendations issued on the special audit of funds for implementation of the Planning, Survey, and Titling Programme at Shinyanga DC are implemented without delay and corrective measures are enforced to address the noted anomalies.**



### **16.1.3 Potential Fraud in Land Compensation at Kirongwe Village TZS 468 million**

Rorya DC received TZS 468 million and transferred the same to the Council's Imprest Account for payment of compensation of land to affected families at Kirongwe Village through PV No. 00773104PV920604 of 26 June 2022.

However, I established that compensation of TZS 17.32 million was paid to seven (7) individuals who were not included in the Evaluation Report. As a result, 11 beneficiaries in the evaluation report were not compensated TZS 18.20 million.

Moreover, I could not ascertain amounts credited to beneficiaries' bank accounts effected via bulk payment of TZS 436.49 million by NMB because of undocumented deposit slips and acknowledgments from beneficiaries. Other irregularities noted included double payments and diversion of TZS 4.40 million from compensation funds to unintended activities.

Generally, the noted anomalies raise concerns about the fairness, transparency, and integrity of the compensation and payment process. It also intensifies the risk of land disputes and possible loss of public resources.

**I recommend that LGAs' management strengthen controls and ensure that compensations are made based on the supported approvals and documentation. Also, LGAs' managements must ensure the amount paid to individual beneficiaries is properly acknowledged. Finally, LGAs' managements have to investigate the noted anomalies and take corrective actions.**

### **16.1.4 Outstanding Loans for Planning, Survey and Titling Programme TZS 21.85 billion**

The sustainability of the Planning, Survey, and Titling Programme depends largely on the ability of the MLHSD to collect loans from beneficiaries as efficiently and effectively as possible. Likewise, the ability of loan repayment by LGAs is subject to the sale of surveyed plots after compensating the landowners.

Owing to declining in loan remittances to the Ministry of Lands, Housing and Human Settlements Development and the low speed of selling the surveyed plots triggered by partial or lack of compensation which in turn, denies LGAs a right to sell such plots, loans issued to LGAs are becoming non-performing loans.

I commend 12 LGAs which fully reimbursed loans totalling TZS 9.8 billion on time. However, I draw attention to 47 LGAs which up to 08 February 2024 had outstanding loans aggregating to TZS 21.85 billion. The status of reimbursement of loans issued to LGAs is shown in **Appendix 48**.

A critical observation worth mentioning is that 10 out of 60 LGAs had reimbursed only TZS 220.45 million out of TZS 9.72 billion equivalent to 2% of the funds received as detailed in **Table 116** below.

**Table 116: LGAs not responsive in Reimbursement of Loaned Funds**

LGAs	Fund Received (TZS)	Surve yed & Appro ved	Plot sales (TZS)	Recovered (TZS)	%
Dodoma CC- Bihawana (Urban Farms)	2,208,005,086	-	-	0	-
Dodoma CC - Ihumwa	168,000,000	1,720	21,000,000	-	-
Dodoma CC- Mapinduzi	1,108,545,980	-	-	0	-
Musoma DC	200,000,000	3,518	95,000,000	0	-
Shinyanga MC	1,055,000,000	2,162	865,907,56 6	0	-
Lindi MC	1,600,000,000	1,783	8,730,000	8,730,000	1
Korogwe DC	240,000,000	3,034	12,880,000	12,880,000	5
Korogwe TC	80,000,000	1,060	5,075,000	5,075,000	6
Shinyanga DC	900,000,000	3,527	74,024,332	49,647,482	6
Manyoni DC	1,520,770,000	1,636	200,000,00 0	100,000,000	7
Mbulu TC	455,000,000	3,600	20,000,000	30,000,000	7
Hanang DC	187,500,000	3,750	18,000,000	14,120,000	8
<b>Total</b>	<b>9,722,821,066</b>			<b>220,452,482</b>	

Source: PO-RALG/LGAs

LGAs failure to administer an MoU regarding the management of disbursed loans poses a substantial risk to the achievement of overall

project goals as well as potential misappropriation and losses of the Programme funds.

**I recommend that PO-RALG ensure the disbursed loans are properly managed in accordance with the signed agreements including instituting effective measures against LGAs not responsive in loan repayment and enforcing reimbursements to MLHHS to guarantee project goals and sustainability.**

#### **16.1.5 Alarming Land Lawsuit against LGAs TZS 4.18 billion**

I carried out an assessment and established that several LGAs were sued in courts/tribunals mostly by citizens for the acquisition of land for public use without or by unfair compensations, lack of transparency, double allocation of plots, informal land acquisitions, and others.

My assessment of cases registered in various courts/tribunals in 19 LGAs noted that the Council had 61 pending legal cases with the claims against respective LGAs totalling TZS 4.18 billion and 33 land cases that had no monetary claims. Details of the cases are shown in **Appendix 49**.

I am concerned with the substantial number of outstanding litigation against LGAs, in the event, that the cases are not determined in favor of the LGAs they may have a significant financial impact to the respective LGAs.

**I urge PO-RALG, MLHHS, and the Ministry of Constitution and Legal Affairs to jointly seek solutions to prevailing land conflicts, especially in LGAs, and consider reviewing of existing legal system in the context of resolving land conflicts taking onboard recommendations issued by the Law Reform Commission and other stakeholders.**

#### **16.1.6 Conflicts associated with Delayed/or Unfair Land Compensations**

The Constitution of the United Republic of Tanzania, the Land Act 1999, the Land Act, [CAP113], the Land Acquisition Act, [CAP 118] and the Urban Planning Act, 2007 are explicit on the issue of payment of fair and prompt compensation before land or property can be acquired for public use. On the contrary, I observed incidences of delays or

unfair compensation practices among LGAs which are primarily similar but with different scenarios as highlighted hereunder.

**(i) Long outstanding compensation payments of the surveyed land at Luchebele TZS 329.66 million**

I noted that Mwanza City Council conducted a valuation of land in Luchebele area for compensation purposes of surveyed residential/commercial plots in May 2022. An audit of payment vouchers, valuation report, and other relevant attachments revealed that the Council had not yet paid compensation to the community totalling TZS 329,660,347 for the period exceeding 2 years.

**(ii) Delayed payment of compensation of land acquired for school construction for more than 13 years TZS 33.51million**

In April 2011, Singida Municipal Council valued and took over the land worth TZS 52,857,131 which was under the ownership of 10 citizens for the construction of Unyankhae Primary School. However, I revealed that more than 13 years have passed without payment of the compensations of TZS 33,505,514 to the five (5) beneficiaries.

Delayed payments of compensation for compulsorily acquired lands have been a major cause of land conflicts as the owners become frustrated and resort to encroaching on the land, leading to litigations.

I recommend that PO-RALG ensure long outstanding unpaid compensations to all LGAs are resolved without further delay.

**16.1.7 Construction of Council office buildings in the restricted area of Ruvu River Basin TZS 1.13 billion**

Section 56 (2) of the Environmental Management Act, [CAP 191] requires, sector Ministries are responsible for the management of wetlands falling under their respective jurisdiction.

On the contrary, I revealed that Kibaha DC constructed the Council office buildings worth TZS 1.13 billion at the Ruvu River basin which is designated as a restricted wetland area by the NEMC as indicated in the EIA results communicated to the Council Director vide a letter with Ref: BD 352/362/01 dated on 29 November 2021.

Undertaking construction activities in the restricted wetland area poses a serious threat to the established infrastructures. Wetlands play a crucial role in maintaining the environmental balance, and disruption of the area can lead to irreversible damage and apparent losses of public funds.

**I recommend that Management of Kibaha DC in collaboration with PO-RALG urgently halt all construction activities in the restricted wetland area to prevent further environmental damage and associated risks. Also, PO-RALG is urged to strengthen its oversight function by ensuring that future proposed project locations are thoroughly vetted for environmental compliance and project viability before the commencement of construction.**

#### **16.1.8 Delayed constructions due to unallocated land plots TZS 650 million**

On 24 February 2022, Arusha City Council received from the Treasury funds for stimulating economic activities as well as the fight against COVID-19-21 specifically for the construction of the Machinga Complex worth TZS 500 million. However, due to land conflicts and disagreement, implementation of the project was delayed for more than a year.

Similarly, I noted a delay of more than a year in the construction of the Director's house at Kibaha DC allocated TZS 150,000,000 which was received by the Council on 28 February 2022 due to lack of allocation of plot for a project.

Delayed projects often result in cost overruns due to increases in cost of labour, materials, and overheads. The financial impact of delayed projects may drain the organisation's resources and affect its overall financial health.

**I advise the Local Government Authorities to ensure that the exercise of planning and surveying land is sustainable to avoid delaying the construction of projects which received funds on grounds of undecided construction areas or lack of surveyed plots.**

#### **16.1.9 New projects built before acquiring title deeds TZS 46.71 billion**

I reviewed documents pertaining to the implementation of new projects worth TZS 46.71 billion at 25 LGAs and noted that the

respective LGAs did not acquire title deeds of the land where these projects were constructed contrary to Section 29(1) (b) of Land Act, [CAP 113].

These projects are Administration Infrastructures worth TZS 5.90 billion, construction of health facilities worth TZS 5.79 billion, and construction of Classrooms worth TZS 35.04 billion. A list of projects and details are incorporated in Table 117.

**Table 117: List of New projects built before acquiring tittle deeds**

No.	Name of LGA	Administration Infrastructures (TZS)	Health Facilities (TZS)	Classrooms (TZS)
1.	Dodoma CC			1,275,200,000
2.	Hai DC			932,780,028
3.	Igunga DC			922,600,000
4.	Kakonko DC			3,693,091,296
5.	Kasulu DC		360,000,000	3,133,490,552
6.	Kigoma Ujiji MC		500,000,000	1,942,200,000
7.	Kisarawe DC	3,000,000,000	105,500,000	1,078,000,000
8.	Korogwe DC	2,800,000,000	250,000,000	568,000,000
9.	Madaba DC			331,600,000
10.	Maswa DC			1,487,300,000
11.	Mbarali DC			347,500,000
12.	Mbinga DC		1,709,759,588	313,616,795
13.	Mbogwe DC			1,740,000,000
14.	Moshi MC			932,780,028
15.	Msalala DC		500,000,000	1,518,300,000
16.	Nyang'hwale DC	80,000,000	100,000,000	1,462,138,525
17.	Nzega DC			1,084,500,000
18.	Nzega TC		50,000,000	265,000,000
19.	Same DC		2,000,000,000	1,379,280,028
20.	Shinyanga DC			656,000,000
21.	Siha DC			2,324,100,000
22.	Sikonge DC			884,797,548
23.	Tabora MC		142,000,000	-
24.	Tunduma TC			6,438,392,000
25.	Tunduru DC		72,864,393	334,002,840
<b>Total</b>		<b>5,880,000,000</b>	<b>5,790,123,981</b>	<b>35,044,669,640</b>

LGAs hold a great role in administering land laws and they are also expected to lead by example in observing laws by ensuring that they secure title deeds before construction.

I urge LGAs to obtain title deeds before the commencement of construction of new projects to avoid land disputes and potential losses. Also, LGAs are advised to fasten the process of obtaining title deeds for plots owned without further delay.



## REVIEW OF DISASTER MANAGEMENT

### 17.0 Introduction

Disaster management stands as a critical aspect of public safety and infrastructure protection.

This chapter delves into and analyzes disaster incidences that have been affecting LGAs, causes and mechanisms that are being employed by LGAs to prevent, mitigate and respond to disasters together with encountered challenges while overcoming disasters.

In recent years, there have been fire-related incidents both in rural areas where forest resources are integral to livelihoods but also in urban areas especially in the marketplaces and commercial buildings. Floods also affected various areas leaving severe impact on communities: -

### 17.1 Inadequate assessment of fire management practice in LGAs leading to loss of TZS 27.14 billion

LGAs are experiencing significant fire outbreak challenges often caused by human activities including the burning of charcoal, farming clearance both inadvertently or deliberately leading to substantial financial losses and environmental degradation.

I observed that 10 LGAs suffered substantial losses totalling TZS 27.14 billion due to fire incidents during the financial year 2022/23, In the current financial year 2023/24, Makete DC reported a loss of TZS 4.44 billion.

My assessment and evaluation identified the following significant losses for the respective LGAs as indicated in **Table 118**.



**Table 118: Losses incurred due to fire in LGAs**

Name of the Council	Affected Area (acres)	Ownership	Agriculture Produce	Loss Incurred (TZS)
Njombe TC	1412.5	Private Owned	Tree Plantation	21,997,725,000
Makete DC	652.5	Private/Gvt	Tree Plantation	2,774,565,401
Njombe DC	2513.7	Private Owned	Tree Plantation	1,471,845,500
Ludewa DC	4.5	Private	Tree Plantation	26,244,135,901
	10318.3	Government	Dense Forest	
	22.3	Council	Tree Plantation	
Wanging'ombe DC	43.6	Private Owned	Tree Plantation	169,386,000
Buhigwe DC	200	Council and Private	Trees (both planted and natural trees)	135,000,000
Biharamulo DC	14,500	Private	Planted Tree/Bushes and Grass	35,000,000
	13,000	Central Gvt	Bushes and Grass	26,000,000
Rombo DC	200	Gvt	Tree	57,000,000
Mbozi DC	54	Gvt, Private and Council	Trees	30,000,000
Makambako TC	18.3	Private Owned	Tree Plantation	27,450,000
<b>Total</b>	<b>42,939.7</b>			<b>52,968,107,802</b>

Source: Councils Natural Resources and Environmental Conservation report

I recommend to managements of respective LGAs in collaboration with PMO - Department of Coordination of Disaster Operations and Fire Brigade to engage with the local communities to foster a sense of ownership through corporate social responsibility initiatives. LGAs should prioritize community involvement in labour and technical tasks, strengthen the local early warning system and provide emergency funds and by-laws for everybody's to take part in disaster prevention.

### 17.2 Absence of comprehensive fire management in the market buildings

The Government issued guidelines in 2022 for implementing an Institutional Risk Management Framework in the public sector that mandates robust internal control and risk management systems.

LGAs are required to integrate fire management into governance structures and reporting systems. Management of fire risks in these settings is of paramount importance to ensure the safety of individuals and property.

Regulation 248 of the Fire and Rescue Force (Fire Precautions in Buildings) Regulation, 2015 mandates consultation between local authorities and fire authorities before approving building plans, ensuring adherence to fire safety regulations during construction and structural alterations.

These measures seek to promote effective fire management, protect natural resources, and improve community well-being in Tanzania.

Effective fire management strategies require comprehensive risk assessments, robust prevention measures, adequate detection systems, and well-drilled emergency response procedures.

I have noticed in recent years the state of fire incidence in the market buildings of Kariakoo, Karume, Mbagala, Vetinari-Tazara, Mwenge and River Side shops in Dar es Salaam, Mwanjelwa, SIDO, Makunguru, Uhindini in Mbeya region, Katoro-Geita, Mbuyuni-Kilimanjaro and Tunduma in Songwe Region. It has destroyed millions in property impacting on traders economically and causing disruptions to the surrounding community.

Fire incidence increases due to poor electrical connections, neglect of safety measures for food vendors and welders who abandoned live fires in markets which seriously affects uninsured traders.

I underscore the urgency for LGAs to prioritize fire management within market places and invest in proactive measures to mitigate potential hazards and safeguard the well-being of the communities.

**Figure 3: Markets that have been destroyed by fire in LGAs for the past years**



Mwanjelwa Market



Tunduma Market



SIDO-Mbeya



Mbuyuni Market-Moshi



Katoro Market-Geita



Mwenge Shops



I recommend that LGAs, in collaboration with PO-RALG and PMO-Department of Disaster Management Coordination and Fire Brigade, develop robust strategies to combat fire in the market and commercial buildings. These may include training firefighting teams and ensuring the availability of firefighting equipment such as fire hose reels, smoke detectors, heat detectors and communication devices like "walkie-talkies".

### 17.3 Design for construction of building structures worth TZS 14 billion not approved by fire and rescue force

Regulation 248 of the Fire and Rescue Force (Fire Precautions in Buildings) Regulations, 2015 requires that where it is proposed to erect a building or to make any extension of or structural alteration to a building and in connection with the proposals, and plans are in accordance with building regulations deposited with a local authority, the local authority must consult the fire authority before passing those plans.

I observed five LGAs have constructed buildings without obtaining approval from the Fire and Rescue Force. In addition, the recommendations made by the Fire and Rescue Force for the new Rombo DC's administration block have not been implemented while the provision for fire fighting appliances for two new LGAs administration blocks and schools at Kanenwa and Ng'wang'halanga in Mwanza CC and Shinyanga MC was not implemented respectively.

This indicates widespread non-compliance with safety regulations and expert recommendations, posing potential risks to occupants and

infrastructure integrity. Details are shown in Table 119 and Appendix 50.

**Table 119: Building structural not approved by fire and rescue force**

SN/	Name of LGAs and RS	Amount (TZS)
1	Hai DC	0
2	Moshi DC	3,370,582,653
3	Moshi MC	3,370,582,653
4	Same DC	6,741,165,306
5	Siha DC	2,324,100,000
<b>Total</b>		<b>14,002,722,737</b>

I recommend for the LGAs to follow, and consider the recommendations made by the Fire and Rescue Service and other experts, and also PO-RALG to hold the parties accountable for failing to follow, and immediately implement the recommendations made.

#### 17.4 The unpreparedness of LGAs in Disaster Management





Section 17 of the Disaster Management Act 2015 requires the Regional and District Disaster Management Committee, in collaboration with the Agency, to have the power to, direct all institutions in the region and district to prepare for, prevent, or mitigate disaster and order any person to evacuate from a prone disaster area.

Disaster preparedness includes measures taken by Governments, organizations, communities, or individuals to better respond to the immediate effects of disasters, whether man-made or natural.

I observed disasters due to heavy rain in some of the LGAs that were attributed to non-preparedness, non-compliance, and non-execution of master plans during the construction of human settlements and other infrastructure.

Regarding the ongoing construction of office infrastructure in Dodoma Tambukareli and Mitumba areas, there is a critical concern regarding rainwater management. Currently, rainwater in Tambukareli runoff is directed towards the city center, posing potential challenges and risks.

**Figure 4: Areas that were affected by floods**

<p>Dar Es Salaam</p> 	<p>Manyara</p> 	<p>Arusha cc</p> 
<p>Dodoma</p> 	<p>Mwanza</p> 	<p>Morogoro</p> 

I recommend that the Urban Planning Department in collaboration with the TARURA, TANROADS, Ministry of Works and other stakeholders should set effective interim measures against flood risk reduction and also ensure that disaster risk reduction interventions are integrated into the relevant government institutions plans, development policies, strategies and programs at national, regional and local levels.

Regional and District Disaster Management Committees should issue stop orders for unauthorized development to discourage informal settlement and access to essential services in vulnerable areas. I also recommend for the construction of resilient infrastructure, rainwater harvesting, stormwater drainage and retention ponds.



## SPECIAL AUDIT

## SPECIAL AUDITS

### 18.0 Introduction

Under Section 29 of the Public Audit Act, [CAP 418], and Regulations 78 and 79(1) of the Public Audit Regulations, 2009, as a Controller and Auditor General (CAG) I am vested with the authority to initiate special audits or carry out special audit upon receipt of written requests from Accounting Officers, relevant institutions, Public Authorities, Ministries, Independent Departments, Agencies, Local Government Authorities, and other pertinent bodies.

During the reporting period, I conducted five (5) special audits in five (5) LGAs as per requests from various stakeholders and institutions.

These audits were carried out across two district councils, two municipal councils, and one city council. The comprehensive findings of these audits have been diligently submitted to the appropriate authorities and will not be disclosed in this report. An overview of the assignments is outlined below:

### 18.1 Shinyanga Municipal Council

Shinyanga Municipal Council, under the planning, surveying and titling programme of the Ministry of Land, Housing, and Human Settlement Development received a loan amounting to TZS 900 million.

Upon receipt of a formal request from the Prevention and Combating of Corruption Bureau (PCCB) via reference No.CCB/SHY/GCR/110/2022/OP/8, a special audit was initiated, commencing on 16 September 2023 and concluded on 10 October 2023.

The audit focused on verifying the procurement procedures used to obtain the contracted company responsible for implementing the program within the council.

Additionally, scrutiny was placed on assessing whether the execution of the project adhered to the outlined project specifications. Furthermore, an investigation was conducted to evaluate the expenditure of the programme funds provided by the Ministry of Lands, Housing, and Human Settlement Development, ensuring alignment with the council's planning, surveying and titling programme write-up.

**The audit findings were communicated to the PCCB and relevant authorities for appropriate follow-up actions.**

## 18.2 Kigoma Ujiji Municipal Council

On 27 October 2023, the Prime Minister's Office, vide a letter with reference No.CAC.95/389/01/47, requested a special audit to investigate allegations of misappropriation of carryover funds for the financial year 2021/22 that were requested by Kigoma Ujiji Municipal Council through the Kigoma Regional Secretariat.

The objective of this special audit was to verify the accuracy of expenditure related to the requested carryover balance and to assess the utilization of funds in development projects by the Kigoma Ujiji Municipal Council.

In response to the request, on 9 November 2023, I initiated an audit of the funds transferred from the PO-RALG deposit account to the Kigoma Ujiji Municipal Council. The audit focused on verifying the correctness and appropriateness of the TZS 497.75 million requested as carryover funds for the financial year 2021/22, ensuring compliance with established procedures and legal requirements.

I also examined the validity and accuracy of TZS 463.59 million allocated for development projects transferred to the Kigoma Ujiji Municipal Council by PO-RALG.

**The audit findings were conveyed to the Prime Minister and relevant authorities for necessary actions.**

### 18.3 Tanga City Council - Chongoleani

This special audit was initiated in response to a complaint from citizens, who, as landowners, raised concerns about the acquisition, valuation, and compensation processes conducted by the Tanzania Petroleum Development Corporation (TPDC).

The complaint, through a letter with a reference No. FA.94/319/01 dated 9 November 2022, highlighted alleged violations of laws and regulations regarding land acquisition, particularly in Chongoleani Ward, Tanga Region. The citizens specifically pointed out discrepancies in compensation rates, which they claimed were below market values. The audit period spanned from January 2017 to December 2020.

To address these concerns, I conducted a thorough review of the land acquisition process in the Chongoleani area, where TPDC intended to construct the National Oil Reserve Infrastructure. This review aimed to assess compliance with relevant Land Acquisition Laws, Regulations and Guidelines.

Furthermore, I evaluated the compensation provided to individuals affected by the infrastructure project to ensure adherence to compensation valuation laws and regulations.

Additionally, I scrutinized compensation payments made to Project Affected Persons (PAPs) to verify their eligibility in accordance with the law.

**The results of the audit were communicated to the Chief Secretary and other relevant authorities for further action.**

### 18.4 Mbozi District Council

The request for this special audit was initiated by members of the Finance Planning and Leadership Committee from the Mbozi constituency through a letter dated 6 September 2021.

The audit focused on examining the revenue generated from business license fees for the period spanning July 2016 to June 2022, intending to identify potential misappropriations related to own-source revenue collections, the construction of Kisimani school, and the disbursement of travel allowances to the Management and Councillors (CMT).



During the audit, I conducted a comprehensive review of the expenditure totaling TZS 700 million for the construction of a new secondary school at Kisimani. This review included an assessment of procurement procedures employed in engaging the contractor for the construction of school buildings, with a focus on determining whether contractual obligations were fulfilled and identifying any resulting losses.

Also, I verified and determined losses in revenue collections of the collected TZS 603.53 million from own-source in the financial year 2020/21.

Additionally, I verified revenue collection records to ascertain losses amounting to TZS 603.53 million in revenue collections from own-source during the financial year 2020/21.

Furthermore, I scrutinized 142 Council's Point of Sale (PoS) machines to ensure adherence to established procedures and investigated potential losses in the collection of coffee cess levy totaling TZS 613.03 million from July 2016 to June 2021.

Lastly, I assessed the validity of travel allowances disbursed to Councillors and Council Management for the financial year 2020/21.

**The audit findings were communicated to the Member of Parliament representing the Mbozi constituency and relevant authorities for further necessary actions.**

### 18.5 Manyoni District Council

The Director General of PCCB (Preventing and Combating Corruption Bureau) formally requested the CAG to investigate allegations of revenue misappropriation from large passenger buses entering the Manyoni main bus stand in Singida District, covering the period from 12 March 2020 to 31 May 2022. This request, referenced as Ref. PCCB/SGD/ENQ/23/2022, initiated a forensic audit that ran from 20 September 2023 to 13 October 2023.

The audit was specifically designed to scrutinize revenue collection activities pertaining to large passenger buses passing through the Main Bus Stand of Manyoni District and the subsequent submission of collected revenues. The review encompassed examining data from Tinde, Mwendakutima and Itigi weigh bridge reports to validate the

number of buses departing and arriving in Singida District, alongside the corresponding revenue amounts that should have been collected.

Furthermore, I conducted an assessment to determine the accuracy of revenue collected with a focus on whether these collections were accurately reflected in the Local Government Revenue Collection Information System (LGRCIS).

Additionally, I investigated any instances of revenue loss incurred by the Council due to the collection of bus stand fees that were not appropriately recorded in LGRCIS.

**The audit findings were promptly communicated to PCCB and other relevant authorities for necessary actions.**

# CHAPTER NINETEEN

## REGIONAL ADMINISTRATIONS

### 19.0 Introduction

Article 61 (1) and (4) of the Constitution of the United Republic of Tanzania of 1977, delineate the duties of the Regional Commissioner. Furthermore, Section 10 (1) of the Regional Administration Act, Cap. 97 mandates the establishment of the Regional Secretariat as a government entity in each region.

The Regional Administrative Secretary (RAS) serves as the Accounting Officer of the Regional Secretariat, responsible for supervising and assisting Local Government Authorities (LGAs) in achieving their sustainable development objectives. The Regional Secretariat facilitates and advances the development of LGAs by aligning goals and objectives with those of National Development.

Key objectives include the promotion of good governance, provision of administrative and human capital services, improvement of access to high-quality social and economic infrastructure, and enhancement of disaster preparedness and environmental management.

This chapter delves into critical issues pertaining to financial statements, operational efficiencies, budget implementation, expenditure management, procurement processes, and projects executed through force accounts across the 26 Regional Secretariats of Tanzania Mainland

### 19.1 Implementation of RS audit recommendations for the year 2021/22

Pursuant to Regulation 93 of the Public Audit Regulations, 2009; every Accounting Officer of the audited entity shall, within 21 days from the date the general audit report is tabled before the National Assembly, prepare responses to their individual reports.

The implementation of previously issued audit recommendations for 26 RSs, is summarized in **Table 120** and detailed in **Appendix 51**.

**Table 120: Implementation status of audit recommendations**

Status	No. of Recommendations	%
Implemented	332	46
Under Implemented	222	31
Not Implemented	75	11
Reiterated	72	10
Overtaken by event	12	2
<b>Total</b>	<b>713</b>	<b>100</b>

Source: individual management letters

Failure to implement my recommendations results in the recurrence of similar observations thus contributing to inadequate and ineffective operational performance which ultimately may affect service delivery to the public.

I, therefore, insist Accounting Officers of RS to exert more efforts and speed up necessary corrective actions toward the implementation of my audit recommendations, in order to enhance performance and provide adequate services to the public.

### 19.2 Implementation of PAC’s Directives

The Committee’s responsibilities are detailed under Order 14 of the Parliamentary Standing Orders, eighth addendum version (June 2020), and thus CAG reports are essential inputs to the Committee for the effective implementation of their responsibilities. My assessment of the implementation status of PAC directives for RS up to the financial year 2022/23 is shown in **Table 121** and **122**.

**Table 121: Implementation of PAC Directives**

Status	No. of Directives	%
Implemented	50	72
Under implemented	17	25
Not implemented	0	0
Overtaken by event	2	3
<b>Total</b>	<b>69</b>	<b>100</b>

Source: individual management letters

**Table 122: Detailed implementation of PAC Directives**

SN	Name Of RS	Implemented	Under-Implementation	Overtaken by event
1	Kigoma		6	
2	Arusha	5		1
3	Shinyanga	6		
4	Singida	6	1	
5	Dar Es Salaam	-	2	
6	Manyara	3	2	
7	Mbeya	5		
8	Simiyu	5		
9	Kagera	2	1	1
10	Geita	2	2	
11	Tanga	2	2	
12	Mtwara	3		
13	Songwe	3	1	
14	Ruvuma	2		
15	Tabora	1		-
16	Mara	5		
	<b>Total</b>	50	17	2

Source: individual management letters

Delays in implementation of PAC directives imply that, the deficiencies identified have not been effectively addressed and are likely to continue exposing respective entities to the risk of fraud,

**Inefficiencies, and failure to deliver the expected outputs. In this regard, Regional Secretariats, should implement the outstanding committees' directives to address the root causes of all the notable weaknesses and prevent future occurrences.**

### 19.3 Expenditure Management

#### 19.3.1 Irregularities noted in management of Deposit Accounts TZS 790 million

A deposit account is mainly operated to accommodate funds from different depositors for pre-defined purposes. Funds utilised from deposit accounts are therefore expected to align with the primary purpose of such deposits.

Regulation 132 of the Public Finance Regulations, 2001 requires the officer authorising the refund of deposit claims, to satisfy himself or herself that the purpose for which the deposit was taken has been fulfilled, and such officer must also satisfy himself or herself preferably by reference to the original receipt issued, that the person

claiming the deposit is the original depositor or is otherwise entitled to the refund.

Contrary to the intended purpose of the deposits, I revealed payments for activities not related to their designated purposes, as well as instances of overdrawn amounts from miscellaneous deposit accounts and payments effected without corresponding receipts, as indicated hereunder:

**(i) Payments made for unrelated activities TZS 441 million**

I revealed payments totalling TZS 441 million effected from the deposit accounts by three RSs, for activities that were not aligned with the purposes for which the money was deposited, contrary to Regulation 132 of Public Finance Regulations, 2001.

Financing unrelated activities using deposit account funds affects depositors' access to their funds and creates reputational risks for the entity. Details are shown in Table 123 below.

**Table 123: Payments made for unrelated activities**

	Name of Entity	Amount (TZS)
1	Dar es Salaam	208,102,488
2	Geita	173,066,800
3	Lindi	59,841,000
<b>Total</b>		<b>441,010,288</b>

**(ii) Overdrawn funds from deposit accounts TZS 10 million**

My assessment of the management of deposit accounts revealed that Lindi RS made a withdrawal that was over and above the deposited amount by TZS 10 million. The withdrawals made above the deposited amounts in deposit accounts affect the implementation of the intended activities.

**(iii) Payments made without signifying corresponding receipts TZS 339 million**

I noted that TZS 339 million was paid from the miscellaneous deposit accounts by five RSs to finance various activities without quoting receipts (authority) that acknowledged receipt of such deposits,

contrary to the requirement of Regulation 132 of Public Finance Regulations, 2001.

The withdrawals may impair the implementation of planned activities as the deposits might be used for unintended activities. Details are shown in Table 124 below.

**Table 124: Payments made without signifying corresponding receipts**

SN	Name of Entity	Amount (TZS)
1	RS Mwanza	197,869,499
2	RS Kagera	78,284,554
3	RS Pwani	28,267,610
4	RS Njombe	20,719,167
5	RS Ruvuma	14,762,000
<b>Total</b>		<b>339,902,830</b>

I urge the respective RSs to strengthen controls over management of miscellaneous deposit accounts and initiate appropriate procedures to recover the amounts diverted to unintended activities and ensure that, they comply with the requirement of Regulation 132 of Public Finance Regulations, 2001.

### 19.3.2 Payments not supported by EFD receipts TZS 964 million

Section 36 (1) of the Tax Administration Act, [CAP 438] requires a person, who supplies goods, renders services, or receives payments in respect of goods supplied or services rendered, to issue a fiscal receipt or fiscal invoice by using electronic fiscal devices.

To the contrary, I revealed that 10 RSs paid TZS 964 million to suppliers, contractors, and other service providers without demanding EFD receipts. Failure to demand EFD receipts may promote tax evasion and eventually denies the Government to collect revenues. More details are shown in Table 125.

**Table 125: Payments not supported by EFD receipts**

S N	Name of Entity	Amount (TZS)	Sn	Name of Entity	Amount (TZS)
1	Kigoma RS	572,584,141	6	Kagera RS	19,147,402
2	Shinyanga RS	152,930,306	7	Simiyu RS	15,916,632
3	Tabora RS	77,072,541	8	Geita RS	14,546,772
4	Mtwara RS	57,433,703	9	Kilimanjaro RS	9,795,788
5	Mara RS	39,549,015	10	Lindi RS	5,513,520
<b>Total</b>					<b>64,920,114</b>

I recommend that the RSs management comply with the requirements of Section 36 (1) of the Tax Administration Act, [CAP 438] by demanding EFD receipts, to avoid facilitating tax evasion. Additionally, they have to report vendors who fail to issue EFD receipts to TRA for further action.

Furthermore, TRA should increase follow-ups on the detection of unfaithful vendors who do not issue EFD receipts and take appropriate actions in accordance with tax legislation.

### 19.3.3 Payments made by cash TZS 980 million

I noted four RSs that effected cash payments totalling TZS 980 million to vendors and staff, contrary to Regulation 93 (1) of the Public Finance Regulations, 2001 which requires all payments to be made only to the persons named in the vouchers or their accredited agent and whatever possible must be made by means of direct bank transfer or crossed cheques.

The noted irregularity was attributed to inadequate controls on the authorization of payments in RSs and the absence of bank accounts for some local fundi. Details of RSs with payments made by cash are in Table 126.

**Table 126: Payments made by cash**

SN	Name of Entity	Amount (TZS)
1	Kigoma RS	605,001,100
2	Singida RS	292,390,937
3	Tanga RS	73,755,615
4	Morogoro RS	9,349,400
<b>Total</b>		<b>980,497,052</b>

I am of the view that the use of cash payments attracts misuse of public funds and non-payment of the related taxes to the Government on purchases made from the respective vendors.

I recommend that RSs management comply with the requirement of Regulation 93 (1) of the Public Finance Regulations, 2001 by strengthening internal control over payments.



### 19.3.4 Other anomalies noted in RSs expenditure management

Analysis of payments for the financial years 2022/23 indicates several anomalies which considerably kept on increasing implying that, RSs did not take serious corrective measures to address them.

- Two RSs had a total outstanding imprest of TZS 51 million paid to employees for various activities, but they were not retired up to the time of the audit, contrary to Regulation 103 (1) of the Public Finance Regulations, 2001.

This highlights shortcomings in monitoring timely retirement, thereby presenting opportunities for dishonest staff to misappropriate public funds. Detail are shown in **Table 127**.

**Table 127: Unretired Imprests**

SN	Name of Entity	Amount (TZS)
1	RS Lindi	31,479,109
2	RS Dar es Salaam	19,647,646
<b>Total</b>		<b>51,126,755</b>

- Songwe RS had an outstanding withholding tax of TZS 5 million as of 30 June 2023 being reported under payables on their financial statements. The respective amount was deducted from vendors but not remitted to TRA, contrary to the requirement of Section 83 (A) and Paragraph 4(c) (v) of the First Schedule of the Income Tax Act [CAP 332]. There is a possibility that withheld amounts have been diverted to other activities.
- Three RSs delayed remitting statutory deductions to respective payees resulting in a debt of TZS 21 million. Failure to timely remit statutory deductions, not only results in financial penalties but also deprives employees of their entitlements. Details are shown in **Table 128**.

**Table 128: Non-remittance of employees' contributions to PSSSF**

SN	Name of Entity	Principal amount (TZS)	Penalty (TZS)	Total (TZS)
1	RAS Arusha	2,130,738	510,938	2,641,676
2	RS Kilimanjaro	13,857,153	809,805	14,666,958
3	RS Coast Region	946,282	3,695,454	4,641,736
<b>Total</b>		<b>16,934,173</b>	<b>5,016,197</b>	<b>21,950,370</b>

I recommend that, the respective RSs have to ensure compliance with laws and regulations governing the management of public funds to avoid the noted irregularities.

#### 19.4 Procurement Management

##### 19.4.1 Procurements made without Tender Boards' approval and from suppliers not approved by GPSA worth TZS 661 million

My review of procurement and contracts management revealed four RSs made procurement of goods and services worth TZS 365 million from suppliers not shortlisted by GPSA of which is contrary to regulations 130,131 and 132 of the Public Procurement Regulation, 2013 as amended by regulations 41,42, and 43 respectively of the Public Procurement (Amendments) Regulations, 2016 (G.N. No. 333 published on 31.12.2016);, while one RS procured various items worth TZS 295 million without obtaining approval from respective Tender Board of which is contrary to regulations 231 and 232 of the Public Procurement Regulation, 2013 as amended by regulations 73, and 74 of the Public Procurement (Amendments) Regulations, 2016.

This is contrary to Regulation 19(1) of Public Procurement Regulations, 2013 which requires procuring entities to prepare a tender notice for national and international tenders and be submitted to PPRA for publication in the Journal and Tenders Portal; and regulation 20(1) of the Public Procurement Regulations, 2013 which requires a procuring entity to submit contract award information in respect of any procurement made without regard to the method of procurement used, to the PPRA within fourteen days from the date of award for publication in the Journal and Tenders Portal. More details are shown in **Table 129**.

**Table 129: Procurement made without approval**

S/n	Name of PE	Amount (TZS)
<b>Procurements made from suppliers not approved by GPSA</b>		
	Mara RS	198,905,462
	Tabora RS	82,975,850
	Songwe RS	65,954,500
	Katavi RS	17,807,184
<b>Sub Total</b>		<b>365,642,996</b>

<b>RS procured goods without Tender Board approval</b>		
	Mara RS	295,702,340
<b>Sub Total</b>		<b>295,702,340</b>
<b>Total</b>		<b>661,345,336</b>

The noted anomalies are attributed to inadequate review mechanisms and disregard for procurement regulations.

**I recommend for the respective RSs to take appropriate measures by enhancing supervisory controls and procurement processes.**

**19.4.2 Procurements made out of e-Procurement system TZS 334 million**  
Regulation 342 (1) of Public Procurement Regulations, 2013 requires the implantation of the e-procurement system by all procuring entities in full or partially in parallel with the conventional manual procedures.

Further, on 20 August 2019, PPRA issued a Public Notice to notify the general public and stakeholders of public procurement on the commencement of full operation of the e-procurement system.

My review revealed three RSs procured goods and services worth TZS 334 million out of the e-procurement system, as detailed in **Table 130**.

**Table 130: Procurements made out of out of e-procurement system**

S/n	Name of PE	Amount (TZS)
1.	Ruvuma RS	273,229,101
2.	Iringa RS	40,027,344
3.	Arusha RS	21,725,950
<b>Total</b>		<b>334,982,395</b>

Lack of supplier participation and insufficient training for procurement officers and inadequate support for P/E in the adoption of the platform hinder effective utilisation of the system leading to under utilisation of eprocurement.

In my view, the goals to enhance efficiency, reduce procurement time, mitigate risks, and enhance transparency in public procurement via the e-procurement system may not be achieved due to challenges and obstacles in the implementation.

I recommend that the respective RSs collaborate with the responsible authorities to sensitize and arrange for training to all stakeholders including PMU and ICT staff specifically on the e-procurement system and how effectively to use the system.

#### 19.4.3 Procurements made without competitive bidding TZS 4.82 billion

Regulation 76 of the Public Procurement Regulations, 2013 as amended by Regulation 27 of the Public Procurement (Amendment) Regulations, 2016 (G.N. No. 333 published 30.12.2016) requires a procuring entity engaging in the procurement of goods, works, services, and disposal of public assets by tender to do so by means of competitive tendering.

To the contrary, I revealed procurements worth TZS 231 million made in four (4) RSs without an invitation of competitive quotations. Further, I found out that two (2) RS opted single source method of procurement for purchases worth TZS 4.5 billion contrary to the requirement of regulation 164(1) of the Public Procurement Regulations, 2013 as detailed in Table 131.

**Table 131: Procurement made without competitive bidding**

S/n	Name of PE	Amount (TZS)
<b>Procurements made without competitive quotations</b>		
1	Mwanza RS	114,124,879
2	Dar es Salaam RS	65,129,220
3	Ruvuma RS	33,900,356
4	Simiyu RS	18,323,800
<b>Sub Total</b>		<b>231,478,255</b>
<b>Procurement using single-source and restricted tendering</b>		
1	Lindi RS	3,340,045,317
2	Tabora RS	1,247,452,576
<b>Sub Total</b>		<b>4,587,497,893</b>
<b>Grand Total</b>		<b>4,818,976,148</b>

Inadequate compliance with procurement laws and procedures by PEs' management led to uncompetitive procurement proceedings. Procurement of goods and services worth TZS 4.82 billion without competitive quotations from bidders limits the RSs' ability to secure the most competitive prices.

I advise PO-RALG to ensure the respective RSs comply with the relevant laws and regulations in all of its procurements which ultimately will provide fair opportunities for potential tenderers.

#### 19.4.4 Commencement of projects worth TZS 3.29 billion by PEs without conducting an environmental impact assessment

Regulation 241(3) of the Public Procurement Regulations, 2013 requires a procuring entity to assess the impact on the environment of any works at the planning stage of the project and in any case before procurement proceedings are commenced.”

Also, Section 81(2) of the Environmental Management Act, Cap. 191 requires the environmental impact assessment to be carried out before the commencement or financing of a project.

To the contrary, I noted that Pwani RS implemented projects worth TZS 3.29 billion without conducting an environmental impact assessment prior to the commencement of the projects.

Commencing projects without conducting an environmental impact assessment exposes the responsible PE to potential penalties and fines from regulatory bodies. Moreover, it can result in adverse environmental effects, including biodiversity loss, air, water, and soil pollution, climate change impacts, degradation of natural landscapes, and disruption of ecosystems.

I advise PO-RALG to ensure that RS Pwani and other Regional Secretariats to conduct environmental impact assessments before the commencement of any construction project. This measure is essential to ensure project success and enhance the PEs to prevent adverse environmental consequences.

#### 19.4.5 Anomaly noted during the assessment of the procurement process

During my assessment of RSs procurement and contract management, I revealed several issues pertaining to the implementation of construction projects as follows;

- Simiyu RS signed contracts worth TZS 14 million prior to being vetted by the respective legal officers, contrary to Regulations 59(1) and (5), and 60 of the Public Procurement Regulations,

2013 as amended regulations 2 and 3 of the Public Procurement (Amendment) Regulations, 2016 (GN No. 121 of published on 22.4.2016);

- Four RSs procured items worth TZS 80.48 million of which were not delivered despite being paid for, contrary to regulation 242 (1) and 248 of the Public Procurement Regulations, 2013 as detailed in **Table 132**;
- Two RSs procured goods worth TZS 91 million from suppliers without being inspected by the goods inspection and acceptance committee, contrary to Regulations 244(1) and 245 of the Public Procurement Regulations, 2013 as detailed in **Table 132**; and
- Two RSs procured and used building materials including reinforcement bars and cement blocks worth TZS 95 million for construction projects without being tested contrary to Reg. 244(1) of Public Procurement Regulations, 2013 as detailed in **Table 149**.

**Table 132: Anomaly noted during procurement process**

S/N	Name of RS	Amount (TZS)
<b>Payment for undelivered items</b>		
1.	Lindi RS	29,835,000
2.	Mwanza RS	26,765,830
3.	Mtwara RS	15,140,000
4	Manyara RS	8,742,000
	<b>Total</b>	<b>80,482,830</b>
<b>Goods received without being inspected</b>		
1.	Mara RS	82,873,688
2.	Geita RS	8,901,130
	<b>Total</b>	<b>91,774,818</b>
<b>RSs with construction materials not tested</b>		
1.	Mara RS	55,537,128
2.	Shinyanga RS	39,486,000
	<b>Total</b>	<b>95,023,128</b>

Non-compliance with the requirement of public procurement laws and regulations, has an adverse effect on the sustainability of the implemented projects as goods and services of low quality may be provided by vendors for the implementation of the projects.

I recommend that PO-RALG ensures all RSs comply with the requirements of public procurement laws and regulations during the implementation of the projects.

## 19.5 Evaluation of Development Project Implementation Under RS

### 19.5.1 Anomalies noted during the implementation of the projects at RSs

My assessment of the project's implementation during the financial year that ended 30 June 2023 revealed the following discrepancies;

- Two RSs implemented projects worth TZS 232 million which have been completed but not put to use as intended. Details are shown in Table 12;
- Mwanza RS diverted funds set for development projects worth TZS 84 million to finance activities that were not budgeted for, contrary to the requirement of Section 27 (4) of the Budget Act, [CAP 439];
- Tanga RS significantly delayed between four to 20 months to commence implementation of Rest House projects worth TZS 550 million after the receipt of the allocated funds;
- Mara RS paid a total of TZS 97 million for executed works but the same were not supported by measurement sheets, contrary to Reg. 243 (2) of the PPR, 2013;
- Two RSs commenced construction projects worth TZS 3.95 billion without demanding valid performance security from the contractors as required by Regulation 29 of the Public Procurement Regulations, 2013. Details are shown in Table 133;
- Manyara RS made variations of TZS 12 million from their original contract price without seeking approval from the respective tender boards, contrary to Reg. 110(7) PPR, 2013;
- Njombe RS failed to recover the advance payment of TZS 28 million issued to the contractors after contracts were terminated as stated in Clause 23.1 of GCC; and

- Two RS procured building materials worth TZS 144 million in excess of the requirement, contrary to Para 13 (5) of the Guidelines for Carrying Out Works Using Force Account in Tanzania. Details are shown in Table 133.

**Table 133: Anomalies on implementation of the projects at RSs**

S/N	Name of RS	Amount (TZS)
<b>Completed projects but not put in use</b>		
1.	RS Coast	182,174,100
2.	RS Shinyanga	49,860,000
	<b>Total</b>	<b>232,034,100</b>
<b>Construction projects without demanding valid performance security from the contractors</b>		
1.	RS Lindi	2,819,023,438
2.	RS Tabora	1,134,996,190
		<b>3,954,019,628</b>
<b>RSs with procured building materials in excess of the requirement</b>		
1.	RS Tabora	114,762,261
2.	RS Kagera	29,664,440
		<b>144,426,701</b>

The noted discrepancies are attributed to non-compliance with laws and regulations, inefficient planning, lack of monitoring, and lack of follow-up on the implementation of projects.

I advise the respective RSs to take appropriate measures against the anomalies noted and ensure compliance with the laws and regulations to achieve the intended objectives.

#### 19.5.2 Projects worth TZS 8.09 billion not completed

Regulation 114 (b) of the Public Procurement Regulations 2013 requires a procuring entity to be responsible for effective management of any procurement of goods, services, or works for which is undertaken and monitor the progress and timely completion of works in accordance with the terms and conditions of each contract.

During the audit, I observed projects worth TZS 7.52 billion at eight RSs that have not been completed. I, also identified projects worth TZS 572 million being implemented by three RSs, which have also not been completed despite the completion period having elapsed. More details are shown in Table 134 & 135.



**Table 134: Uncompleted projects**

S/n	Name of RSs	Amount (TZS)	S/n	Name of RSs	Amount (TZS)
1	Rukwa RS	2,808,262,352	5	Singida RS	503,113,500
2	Tabora RS	2,308,495,811	6	Mtwara RS	300,000,000
3	Pwani RS	767,792,805	7	Mara RS	242,939,988
4	Simiyu RS	509,982,295	8	Tanga RS	85,000,000
<b>Total</b>					<b>1,131,053,488</b>

**Table 135: Delay in implementation of projects**

S/n	Name of RS	Amount TZS
1	Simiyu RS	390,775,478
2	Shinyanga RS	91,500,000
3	Kilimanjaro RS	90,000,000
<b>Total</b>		<b>572,275,478</b>

Generally, non-completion of these projects is attributed to late and inadequate release of funds, delays in procurement processes, and insufficient supervision and monitoring of projects. Delay in completion of these projects could lead to cost overruns, because of an increase in the costs of materials due to inflation.

I recommend RSs through PO-RALG to enhance project supervision and monitoring by tracking project progress through regular site visits, progress reports, and performance evaluation to identify bottlenecks in advance and take corrective measures.

Also, I advise the Government through PO-RALG and MoF to conduct a thorough assessment of projects implemented by RSs, and release funds as per the approved budget to facilitate the execution and completion of the projects to avoid consequences of delay in completing the projects.

## 19.6 Evaluation of Budget Execution

### 19.6.1 Insufficient budget allocation for payment of supplier debts and staff claims of 2.79 billion

According to Section 22(1) of the Budget Act, [CAP 439], Public entities are required to prepare budget estimates and submit them to the Permanent Secretary for scrutiny and approval in accordance with this act and receive funds from the Consolidated Fund based on the approved budget.

Despite efforts made by RSs to allocate budget provisions for settling outstanding liabilities for the financial year 2022/23, the budget ceiling set during the preparation phase was insufficient to cover all outstanding liabilities, compared to those disclosed in the previous year's financial statements of 2021/22.

Consequently, an amount of TZS 2.79 billion remained unpaid to suppliers and staff across five RSs, as the budget ceiling did not align with the outstanding liabilities recognized in previous financial statements, as detailed in **Table 136**.

**Table 136: Insufficient budget allocation for paying debts**

Sn	Name of RS	Outstanding Liabilities (TZS)
1	Iringa RS	216,851,762
2	Songwe RS	709,247,831
3	Ruvuma RS	957,691,466
4	Kagera RS	545,241,620
5	Dar es Salaam RS	366,002,180
<b>Total</b>		<b>2,795,034,859</b>

Inadequate budget allocation for debt settlement raises concerns regarding negative impact on the financial sustainability and credibility of the entity. This shortfall may prolong indebtedness due to constraints in the available budget, thereby limiting the entities' ability to allocate substantial amounts for debt repayment.

I advise the respective RSs in collaboration with the Ministry of Finance and Planning to conduct a comprehensive assessment of the outstanding liabilities and provide an adequate ceiling budget to pay debts particularly focusing on verified debts and release funds as approved.

#### 19.6.2 Reallocation of funds without approval from relevant authorities TZS 214 million

Under section 41(2) of Budget Act, [CAP 439] an accounting officer shall not reallocate funds which are appropriate for transfer to another government entity or person. The application to reallocate expenditure is supported by a memorandum giving full reasons for the inadequacy of the money voted for.

To the contrary, I revealed four RSs that reallocated budgeted funds totalling TZS 214 million without obtaining approval from the Minister for Finance, as shown in **Table 137**.

**Table 137: Reallocation of funds without approval**

Sn	Name of RS	Amount (TZS)	S/n	Name of RS	Amount (TZS)
1	Mtwara RS	84,740,000	3	Tanga RS	42,762,000
2	Manyara RS	48,080,000	4	Mara RS	38,595,879
<b>Total</b>					<b>81,357,879</b>

I urge RS in collaboration with PO-RALG and MoF to reinforce budgetary controls by ensuring that all approvals are obtained from relevant authorities which ultimately will help to minimize unauthorised reallocations during budget execution.

### 19.6.3 Holding development project funds in the deposit account for long TZS 3.11 billion

Regulation 21 (1) and (2) of the Budget Regulations, 2015 mandates Accounting Officers to submit carry-over requests in the form of a statement of undischarged commitments fifteen days before 30 June of each financial year to the Paymaster General with copies to the Controller and Auditor General, showing reasons for underspending, commitment that funds rolled over will be spent, and assessment of spending capacity taking into consideration the new budget allocation; and that all undischarged commitments at the end of any financial year to be spent within the first quarter of the subsequent financial year.

I noted that Mwanza Regional Secretariat had funds in the Deposit account totalling TZS 3.11 billion that was carried over for the construction of infrastructures at Mwanza Airport Terminal, following instructions to hand over the project to Tanzania Airports Authority on 11 August 2022.

I am concerned with the practice of holding funds in the Deposit account for a long period (from 11 August 2022 up to the time of audit October 2023) as it may attract mismanagement of the funds or be used for unplanned activities.

I advise that PO-RALG and RS in collaboration with MoF take proactive steps to ensure TZS 3.11 billion are utilised for the intended objectives.

## 19.7 Performance evaluation of RSs

### 19.7.1 Delay in distribution of cash balances of TZS 2.6 billion from the dissolved former Dar es Salaam City Council

On 25 February 2021, the Dar es Salaam Regional Administration Secretary received directives from Permanent Secretary PO-RALG through a letter with reference No. CCB.56/98/01/90. The directives tasked RAS to oversee and coordinate the transfer of assets and liabilities and distribution of employees of the dissolved City Council to the newly established Dar es Salaam City Council, Municipal Councils of Dar es Salaam region, and Dar es Salaam Regional Secretariat.

In my assessment, I revealed that despite the clear instructions from PS-PO-RALG, there has been a delay in distributing the cash balance of TZS 2.6 billion from 25 February 2021 to March 2024 among the newly established Dar es Salaam City Council, Municipal Councils of Dar es Salaam region and Dar es Salaam Regional Secretariat, as detailed in Table 138.

**Table 138: Delay in distribution of cash balances of the dissolved DCC**

S/n	Account Name	Balance as at 15.07.2021 (TZS)
<b>A.</b>	<b>Commercial Account</b>	
1	Women Youth Disability Account No. 0001732800002/1 DCB - Uhuru Branch	1,046,841,783
2	Own Source Collection No. 150211141600 CRDB Premier Branch	469,172,675
3	Misc. Deposit Cash Account No. 150211142000 CRDB Premier Branch	259,975,933
4	Imprest Account Na. 0150211846200 CRDB Premier Branch	135,048,425
<b>Sub Total (A)</b>		<b>1,911,038,816</b>
<b>B.</b>	<b>BOT Account</b>	
5	Development Account No 9921210301 BOT	259,593,512
6	Personal Emolument Account No 9921210801 BOT	135,237,100
7	Development Exchequer Account 9921211001 BOT	112,213,191
8	General Fund Account No 9921210101 BOT	101,718,009
9	Miscellaneous Deposit Account No 9921169787 BOT	68,225,358
10	Other Charges Account No 9921210901 BOT	12,771,800
11	Women Youth Disability Account No 9921211101 BOT	6,000,000
<b>Sub Total (B)</b>		<b>695,758,971</b>

S/n	Account Name	Balance as at 15.07.2021 (TZS)
	Grand Total	2,606,797,887

I recommend that the Dar es Salaam Regional Administrative Secretary initiate proactive communication with PS-PO RALG and the relevant Ministries regarding the distribution of the cash balance of the dissolved Dar es Salaam City Council to the newly established Dar es Salaam City Council, Municipal Councils of Dar es Salaam region and Dar es Salaam Regional Secretariat.

### 20.0 Introduction

This chapter outlines the main audit findings from the examination of Vote 56 - Ministry of Regional Administration and Local Government (PO-RALG) and its associated entities. The Ministry's primary responsibility is to coordinate regional development management and administration, overseeing policies, strategies, and activities of Regional Secretariats.

Affiliated institutions under the Ministry include Tanzania Rural and Urban Roads Authority (TARURA), Dar Rapid Transit Agency (DART), Local Government Loans Board (LGLB), Roads Fund under PO-RALG, Local Government Training Institute (LGTI) - Hombolo, Teachers Service Commission (TSC), and Association of Local Authorities of Tanzania (ALAT).

As the Ministry holds an oversight role over the Local Government Authorities (LGAs), I have analyzed its performance independently, along with the performance of the entities falling under its purview. This approach allows for a thorough examination of their efficiency.

Presented below are detailed findings pertaining to each entity, along with corresponding recommendations.

### 20.1 Vote 56: The President's - Office Regional Administration and Local Government

During the audit process of Vote 56, which encompasses the operations of the parent ministry, the President's Office - Regional Administration, and Local Government, a series of pertinent matters

have come to light warranting immediate attention from the Government, as discussed below.

### **20.1.1 Non-establishment of a database for telecommunication service levy and non-submission of financial statements by companies for levy determination**

PO-RALG failed to establish a database for telecommunication industry license holders and their operational scopes, while license holders neglected to submit audited financial statements to the Ministry for service levy determination.

This non-compliance is contrary to Regulation 3(2)(b) of the Local Government Finances (Collection and Management of Service Levy from Communication Industry) Regulations, 2021, which mandates the Ministry responsible for local government to institute a database of telecommunication industry license holders and their operational scopes; and Regulation 6(2) requires license holders to furnish the Ministry with audited financial statements for the preceding financial year within six months following the closure of their financial year.

During the financial year 2022/23, PO-RALG collected service levy revenues totaling TZS 12.18 billion without obtaining the financial statements from the relevant license holders, an essential criterion for levy determination.

The absence of a comprehensive database and the failure to acquire financial statements have hindered PO-RALG's ability to accurately ascertain the revenue to be collected, posing potential revenue loss risks to local government authorities.

**I recommend that the Management of PO-RALG establish a database of license holders and their scope of operations for efficient revenue estimation and effective management of service levy collection.**

**Also, while instituting measures to ensure license holders submit their audited financial statements within the stipulated timeframe, PO-RALG is advised to consider liaising with other authorities such as the Tanzania Revenue Authority (TRA) to obtain turnover information on telecommunication entities for service levy determination.**

**20.1.2 Failure to collect parking fees from defaulters TZS 9.98 billion**

During my assessment of the parking fees collection system, I revealed that from April 2021 to June 2023, owners of motor vehicles parked on road reserves defaulted on paying parking fees amounting to TZS 9.98 billion and PO-RALG has failed to implement robust measures to facilitate the collection of the outstanding amount.

This is contrary to Regulation 9(1) of the Local Government Regulations on Management and Operation of Transport Vehicle Parking in Road Reserves, 2021, which requires every owner of a parked vehicle to pay parking fees. Details are shown in **Table 157**.

**Table 139: Outstanding Parking Fees**

Year	Billing months	Amount (TZS)
2021	April - December	1,161,568,000
2022	January - December	6,807,617,100
2023	January - June	2,011,381,400
<b>Total</b>		<b>9,980,566,500</b>

*Source:* Parking fees collection system

The failure to collect parking fees totaling TZS 9.98 billion had a substantial impact on the implementation of activities proportional to this amount.

I recommend that Management of PO-RALG enhance controls, supervision, and monitoring in the collection of parking fees in LGAs to ensure that parking fees on road reserves are efficiently and effectively collected to maximize the Government revenue collection.

**20.1.3 Ineffective parking fee collection by LGAs following a transfer of responsibility from TARURA**

After reviewing the trend of parking fee collections following the transfer of collection responsibility from TARURA to PO-RALG in July 2022, I observed a decrease in collections.

PO-RALG, through LGAs, collected TZS 12.78 billion in the financial year 2022/23, representing 56% of TARURA's set target of TZS 23.02 billion. This marks a decrease of TZS 7.72 billion (38%) compared to TARURA's collections of TZS 20.51 billion in the financial year 2021/22, and TZS 2.58 billion (17%) less than TARURA's collections of TZS 15.37 billion in the financial year 2020/21.



These figures suggest inefficiency in fee collection by LGAs compared to when the fees were collected by TARURA.

I recommend that PO-RALG integrate the parking fee collection system with the Road Traffic Management System to facilitate collaboration with the Tanzania Police Force in collecting fees from defaulters.

**20.1.4 Delay in processing applications for reserved parking slots by LGAs leading to non-collection of TZS 141.47 million per square meter**  
Regulation 12 of the Local Government Regulations on Management and Operation of Motor Vehicle Parking in Road Reserves, 2021, requires any person or institution to apply for reserved parking slots by filling out the application form.

Upon reviewing applications for reserved parking slots in Arusha, Dar es Salaam, Dodoma, and Mwanza City Councils, as well as Kinondoni Municipal Council, I noted delays in the processing and approval of 252 applications for 922 reserved parking slots. These delays ranged between 16 and 855 days. Details are shown in Table 140.

**Table 140: Delay in processing applications for reserved parking slots**

Name of the Council	No. of applications	No. of Slots	Range of days delayed	Amount per square meter (TZS)
Arusha City Council	20	71	23 to 344	1,167,733
Dar es Salaam City Council	126	309	17 to 801	74,898,667
Dodoma City Council	5	17	259 to 792	1,258,133
Kinondoni Municipal Council	29	181	325 to 799	29,251,999
Mwanza City Council	72	344	16 to 855	34,894,133
<b>Total</b>	<b>252</b>	<b>922</b>		<b>141,470,665</b>

Source: Parking fees collection system

The delays in processing the applications for reserved parking slots suggest a possible intentional withholding, allowing a select few individuals to benefit from fee collection outside the Council's financial systems.

This delay resulted in the non-collection of parking fees amounting to TZS 141.47 million per square meter of parking slots.

I recommend that the PO-RALG thoroughly investigate the non-processing or delayed processing of applications by the respective

LGAs, take appropriate measures to rectify the situation, and ensure that all pending requests are promptly processed to facilitate the collection of corresponding revenues. Furthermore, measures should be implemented to ensure that future requests are processed without undue delay.

**20.1.5 Budget for projects in MTEF not aligned with actual implementation of activities**

While reviewing the Medium-Term Expenditure Framework (MTEF) for the financial year 2022/23, I learnt that PO-RALG had allocated a total budget of TZS 71.42 billion for six projects, as detailed in Table 141.

However, upon examination of the financial statements for individual projects, it became evident that the action plans, budgeted amounts, and actual revenues and expenditures exceeded the budgeted amounts outlined in the MTEF.

This misalignment indicates discrepancies between the budget presented in the MTEF and the actual implementation of the respective projects.

**Table 141: Non-alignment of MTEF and project financial statements**

Project	Budget as per MTEF (TZS)	Budget as per Project documents and financial statements (TZS)	Actual Receipts (Including Opening Balance) (TZS)	Amount Spent (TZS)	Balance (TZS)
RISE	6,000,000,000	19,733,899,049	19,733,899,049	2,975,205,555	16,758,693,494
TACTIC	16,800,000,200	56,394,427,600	56,394,427,600	32,650,778,284	23,743,649,316
HSPS	822,145,374	2,258,540,374	3,931,086,295	3,759,811,812	171,274,483
BOOST	6,748,000,000	266,495,505,277	263,289,107,765	246,463,892,106	16,825,215,660
SEQUIP	15,293,750,000	295,072,208,814	301,376,987,844	218,044,419,909	82,944,304,475
DMDP	25,760,000,000	84,978,921,073	86,675,835,723	86,662,933,495	12,902,228
<b>Total</b>	<b>71,423,895,574</b>	<b>724,933,502,187</b>	<b>731,401,344,276</b>	<b>590,557,041,161</b>	<b>140,456,039,656</b>

*Source: MTEF and Financial Statements for the projects 2022/23*

The inadequate budgeting for projects in the MTEF is attributed to the budget ceilings provided by the Ministry of Finance.

The misalignment between project budgets and the MTEF may result in the exclusion of financial outcomes from donor-funded projects in PO-RALG's financial statements.

This discrepancy poses a risk to the accuracy and reliability of the budgeting and financial reporting process, as well as adherence to guidelines for government plans and budgets.

I recommend that PO-RALG collaborate with the Ministry of Finance to ensure that, in the future, annual work plans and budgets for projects are integrated into the MTEF. This integration will accurately reflect all planned activities targeted for implementation and ensure alignment of expenditures with budgeted items, thereby enhancing expenditure controls and facilitating effective reporting.

#### 20.1.6 Discrepancies noted in the request, release, and disbursement of the carryover funds to LGAs TZS 45.54 billion

On 23 August 2023, PO-RALG requested the Ministry of Finance to release a total of TZS 45.54 billion to LGAs Miscellaneous Deposit Account No. 9921169787, which represented approved carryover funds for LGAs that were swapped on 30 June 2023 to Treasury Deposit Account No. 9921169777.

However, on September 26, 2023, the Ministry of Finance released TZS 42.78 billion, with only TZS 37.92 billion being transferred to LGAs, resulting in a balance of TZS 4.87 billion.

Analysis of the requested amount, amount released by the Treasury, and amount disbursed to LGAs revealed several discrepancies as discussed hereunder:

- (a) Development funds of TZS 3.15 billion were requested by 22 LGAs, but only TZS 2.35 billion were released, leaving TZS 799 million unreleased by Treasury as shown in **Appendix 52**;
- (b) Development funds of TZS 5.49 billion were released for 12 LGAs, yet only TZS 3.79 billion were disbursed to LGAs, leaving a balance of TZS 1.69 billion as shown in **Appendix 53**;
- (c) Development funds of TZS 2.86 billion were received by PO-RALG from the Treasury for 24 LGAs, but only TZS 3.52 billion were disbursed to LGAs, leaving a balance of TZS 663 million as shown in **Appendix 54**;
- (d) Development funds of TZS 6.21 billion were requested for 18 LGAs; out of which TZS 5.98 billion was received from Treasury and TZS 4.29 billion disbursed to LGAs, implying that PO-RALG made a request of TZS 1.93 billion purported for LGAs but when

received were not disbursed to the Councils as released by Treasury. Details are shown in **Appendix 55**; and

- (e) Development funds of TZS 1.65 billion were requested for 11 LGAs; out of which TZS 1.748 billion was received by PO-RALG and TZS 1.749 billion disbursed to LGAs, implying that, TZS 96.57 million were disbursed over and above the amount that was requested by PO-RALG for the Councils. Details are shown in **Appendix 56**.

As of 19 December 2023, a total of TZS 4.87 billion, including TZS 761.67 million for development and TZS 4.11 billion for recurrent expenditure, remained in PO-RALG Deposit Account without being transferred to LGAs or remittance back to Treasury.

Management attributed these discrepancies to auto-dummy transactions of some LGAs which were not automatically processed by MUSE but transferred to LGAs' deposit accounts as fund balances, and some amounts were used to settle negative balances against their cashbooks.

Such discrepancies could lead to misuse of funds, especially for LGAs with over-disbursements.

**I recommend that PO-RALG undertake appropriate reconciliation, ensure disbursement of recurrent funds to LGAs after thorough verification of balances, and remit any over-released amounts back to the Treasury.**

**Furthermore, PO-RALG should enhance monitoring of the Unit responsible for reconciliations to ensure accurate reconciliations and verification of year-end balances before making requests to the Treasury for the release of carryover funds.**

## **20.2 Tanzania Rural and Urban Roads Agency (TARURA)**

TARURA, established under the Executive Agencies Act, [CAP 245], via Government Notice No. 211 of 2017, operates with the overarching goal of enhancing rural and urban road maintenance and development, prioritizing quality, efficiency, and cost-effectiveness.

Additionally, TARURA seeks to address institutional challenges within Tanzania's road transport sector that historically hindered efficient

road management. The Agency's responsibilities encompass planning, designing, constructing, and maintaining both urban and rural roads across Tanzania.

Upon auditing TARURA's accounts, the following issues were identified: -

#### **20.2.1 Destruction and obstruction of roads due to interference by utilities' authorities on the TARURA road network**

According to Order 2 of the Executive Agencies (Tanzania Rural and Urban Roads Agency) Establishment Order, 2017, TARURA is responsible for the development and maintenance of the rural and urban roads in Tanzania.

On the other hand, Regulations 10 and 16(3) of the Road Management Regulations, 2009 require any person who places an obstruction in a road corridor to remove it within fourteen (14) days and seek prior approval from the Authority on activities that will place obstruction on a road corridor.

During my audit, I noted that operations of Water Authorities and Tanzania Electric Supply Company (TANESCO) destructed and obstructed road networks as follows: -

- (a) In the Arusha Region, TARURA engaged a contractor for spot improvement and routine maintenance along Esso - Longdong (3.25km), Lolovono - Safina, and Muriet - Sojema roads at a contract sum of TZS 194.53 million.

During a site visit on 17 November 2023, it was observed that the road had been destructed due to the installation of waste pipes by Arusha Water Supply and Sanitation Authority, causing substantial damage to the road, particularly exacerbated by heavy rainfall.

- (b) Similarly, in the Morogoro Region, TARURA had engaged four contractors for the maintenance of the Ngerengere - Kidunda road 75km at a total contract sum of TZS 1.91 billion as shown in **Table 142**.

**Table 142: Contracts for upgrading of Ngerengere - Kidunda road**

S/ n	Contract description	Start and completion dated	Contract Sum (TZS)	Amount paid (TZS)
1.	Upgrading of Ngerengere-Kidunda road 8km	10/08/2022 to 30/05/2023	499,791,620	496,885,740
2.	Upgrading of Ngerengere-Mkulazi-Kidunda Road 10km	24/08/2022 to 12/09/2023	492,488,000	430,952,140
3.	Upgrading of Ngerengere-Mkulazi-Kidunda 6km Roads	06/02/2023 to 07/01/2024	425,647,000	17,300,000
4.	Rehabilitation of Ngerengere-Kidunda roads 10km	26/10/2021 to 26/01/2022	489,820,000	489,203,710
<b>Total</b>			<b>1,907,746,620</b>	<b>1,434,341,590</b>

Source: Project files

I noted that, on 16 February 2023, DAWASA notified TARURA of its contract signed on 31 October 2022 for the construction of Kidunda Dam, which included upgrading of Ngerengere - Kidunda road 75km to gravel standard.

At the time TARURA was notified of the upgrade, it had already paid TZS 1.43 billion for the maintenance of the same road, and two contractors had completed their work, while the works of the other two contractors were still in progress.

TARURA resorted to issuing stop orders to the contractors to allow DAWASA to take over the project for the intended upgrade of the road.

According to the design report submitted by DAWASA to TARURA for the construction of an access road from Ngerengere Town to Kidunda Dam, the total width of the road will be 10m from 7m of the existing road.

Also, Para 4.4.2 of the design report highlighted that there were 10 major water crossing structures and 22 minor drainage structures which range from 1200mm to 600mm diameter concrete pipe culverts.

Based on the Consultant's recommendation, the existing project structures have to be replaced with new ones. As of 2 November 2023, the construction of Ngerengere - Kidunda road under DAWASA was already underway.

(c) Road obstruction arising from the installation of electrical poles within the road corridor:

- My review of contract No. AE/092/2022/2023/DSM/W/27 worth TZS 363.7 million for Zomboko - Kingugi road at Temeke Municipality and site verification made on 4 October 2023 noted that, Tanzania Electric Supply Company (TANESCO) had installed the electric pole within road corridor. In a letter with Ref. No. CA.225/366/01/11 dated 17 August 2022, TARURA requested TANESCO to relocate the pole. However, the issue was not resolved, and the pole was still in the road corridor for about 14 months from the date the notice was issued;
- Likewise, in contracts No. AE/092/2022/2023/TAG/W/72 and No. AE/092/2022/2023/TAG/W/65 worth TZS 554.65 million and TZS 499.68 million respectively, for maintenance works along Mombo Town Roads at Korogwe District Council, and for upgrading Pangani Town Roads to Bitumen Standard, I revealed a similar issue.

TARURA had requested TANESCO through the letters with Ref. No. CA.274/339/01/33 dated 14 April 2023 and No. AE/092/2022/2023/TAG/W/65, dated 23 January 2023 to move electric poles out of the road corridors.

However, TANESCO had not relocated the two electric poles at Market- Community Centre Road at Korogwe District Council and one electric pole at Jamhuri Road at Pangani District Council, leading to obstruction of the respective road corridors.

This disruption of works and interference on road networks is attributed to inadequate project planning, coordination, and involvement of other government institutions in the implementation of projects, which may result in loss of public funds.

I recommend to the Management of TARURA in liaison with PO-RALG to enhance collaboration with relevant government agencies to ensure comprehensive involvement in project design and implementation, to prevent destruction, disruptions, and potential losses and misallocation of public funds.

#### 20.2.2 The slow pace and delayed implementation of projects worth TZS 65.55 billion

Regulation 114 (b-d) of the Public Procurement Regulations, 2013, requires a procuring entity to be responsible for the effective management of any procurement of works for which it is undertaking and monitor the progress and timely completion of works in accordance with terms of each contract. The procuring entity is required to take or initiate steps to correct or discipline deviations from observance of contract condition; and ensure that the responsibilities imposed on it by the contract are fully discharged.

My review of contract files and site verification made from September 2023 to November 2023 noted a substantial delay in the completion of 59 projects worth TZS 44.82 billion implemented by various contractors. Though some contractors were granted multiple extensions of time, the extended times expired before completion of the projects as elaborated in **Appendix 57**.

In addition, I noted a slow pace in the implementation of 29 projects worth TZS 20.73 billion resulted granting extensions of time to contractors. Despite the extension of time, it is unlikely that the projects will be completed within the additional time granted as shown in **Appendix 58**.

The slow pace in the implementation of projects is attributable to several reasons including, inadequate capacity of some contractors to execute multiple projects within the same time, delay in commencement of the projects, and untimely flow of funds for implementation of projects.

Failure to complete projects within the contract period can result in an inability to achieve the intended objectives, and also can negatively affect the success of the project in terms of time, cost, and quality.



I recommend that the management of TARURA enhance control over the management of contracts such that, contractors commence the implementation of projects on time and complete the projects within the agreed contract period.

### 20.2.3 Inadequate projects design for contracts worth TZS 27.75 billion

Para 3.7.1 of the Ministry of Works Road Geometry Design Manual, 2011 states that the highway project may consist of either construction of a new road or improvements of an existing one. In either case, the work drawings have to be prepared after detailed surveys, design, and investigations.

How surveys are conducted has a vital influence on designs, the production of quantities and cost estimates, and finally on execution of the work. Thus, high responsibility rests upon those organizing the surveys and investigation.

Also, Para 5.7 of the Ministry of Works' Road Geometric Design Manual, 2011 states that, proper drainage design is an essential feature of overall highway design and planning. In drawing up a drainage plan, hydrological considerations such as maximum rainfall and intensity, rate of runoff, and nature and amount of stream flow are important.

While reviewing the four (4) contracts worth TZS 27.75 billion, I noted inadequate project designs that could lead to substandard projects or increased costs and delays in the implementation of the projects as detailed in **Appendix 59**.

The inadequate in projects' designs emanates from failure to use actual data collected from the site inadequate or inaccurate hydrology and hydraulic study, surveying and geotechnical investigations during the design phase, and potential oversight or omission in the design report.

The management of TARURA is advised to a) Conduct thorough hydrology and hydraulic studies, utilising actual on-site data during the design phase, (b) Review site survey and design report preparation processes and criteria to minimise discrepancies in future projects, and (c) Ensure future projects include detailed

surveys and investigations before designing roads, aligning designs with the allocated budget for each specific project.

**20.2.4 Award of contracts to irresponsible tenderers TZS 1.99 billion**

According to Regulation 206 (2) of the Public Procurement Regulations, requires the procuring entity to reject unresponsive tender to tender document and may not subsequently be made responsive by correction or withdrawal of the deviation or reservation.

Among qualification and evaluation criteria highlighted in Section IV of the tender documents include Sub-Factor 2.5 which requires a tenderer to provide certified evidence of tax clearance for the previous tax period from 1 January 2019 to May 2022 and Sub-Factor 3.1(iii) which requires a tenderer to submit the audited balance sheets or other financial statements acceptable to the employer that demonstrates the current soundness of the Tenderer's financial position and indicates its prospective long-term profitability for the two years (from 2019 to 2021).

Scrutiny of the evaluation process of 25 contracts awarded to 14 contractors by TARURA in the financial year 2022/23 noted a total of six tenders that were awarded a contract worth TZS 1.99 billion despite being irresponsible to tender documents. Details are shown in Table 143.

**Table 143: Summary of irresponsible tenders awarded contracts**

S/n	Name of the Council	Tender/Contract Number	Contract Amount (TZS)	Remarks
1	Kalambo DC	AE/092/2022 - 2023/RKW/W/27	251,563,000	Contractor did not submit tax clearance certificates
2	Nkasi DC	AE/092/2022 - 2023/RKW/W/07	313,667,000	
3	Sumbawanga MC	AE/092/2022 - 2023/RKW/W/32	421,196,399	Contractor submitted tax clearance certificates that had expired on 31 Dec 2021
4	Nkasi DC	AE/092/2022 - 2023/RKW/W/28	500,000,000	
5	Sumbawanga DC	AE/092/2022 - 2023/RKW/W/30	385,099,800	Contractor submitted audited FS for the year 2020 only.
6	Sumbawanga MC	AE/092/2022 - 2023/RKW/W/44	117,651,372	Contractor submitted Audited FS for year 2021 only.
<b>Total</b>			<b>1,989,177,571</b>	

Source: TANEPS, Contract

Similarly, I noted that a contract No. AE/092/2022/2023/HQ/W/10 worth TZS 16,786,784,795 for upgrading Kasulu - Kabanga - Kasumo - Muyama (12.5 Km) Phase I to Bitumen Standard, was awarded to a non-responsive bidder due to inadequate performance of due diligence by evaluation committee.

Item 3.3 of Section IV of the Qualification Criteria and Requirements needs the bidders to provide information about contracts that were in progress or had already been granted, including any that had received a letter of intent or acceptance.

My review of form FIN-3.4 attached in the TANEPS for current contractors' commitments/work in progress noted that the contractor reported only one outstanding project with the Regional Manager of Tabora with an outstanding value of TZS 50 million; while the Contractor had 13 ongoing contracts with TARURA worth TZS 7.8 billion within the same timeframe. The contractor deliberately provided wrong information about the ongoing contracts seemingly to persuade the evaluation team.

Qualification of irresponsible bidder for detailed evaluation and subsequent award of the tender lead to deprive the opportunity for the responsive tenderers; hence, compromising fairness and competitiveness in the selection process. Also, due to the contractor's significant commitments to other projects, there is a chance that the project's implementation will be delayed if all projects cannot be implemented concurrently.

Award of contracts to irresponsible tenderers attributed to failure by the evaluation committee to check compliance of the submitted tenders' documents with evaluation criteria set in the tendering documents.

**I recommend to the Management of TARURA to ensure that members of the evaluation committee are regularly reminded to thoroughly evaluate tenders as required by tendering documents, and the Tender Board has to review the evaluation process/reports thoroughly.**

### **20.2.5 Implementation of a full-scale project of road construction with new technology before finalizing trials and satisfaction with the product performance TZS 9.02 billion**

TARURA has proposed a pilot project to test three (3) alternative technologies of ECORoads, Polymer Road Technology, and Ecozyme for road construction in eight (8) regions using soil stabilizing agents at a contract sum of TZS 27 billion.

A contract No. AE/092/2022/23/HQ/W/19 worth TZS 9.01 billion was signed on 11 April 2023 for upgrading a portion of Sawala - Mkonge - Lyegeya - Lulanda Road (10.4 km) to double surface dressing as part of a pilot project to demonstrate the construction of pavement layers using soil stabilizing agent (ECORoads).

However, upon reviewing the pilot projects' implementation, I revealed shortfalls such as the absence of internal regulations/guidelines for the construction of roads using new technologies, the use of products without specifications and without confirmation that they have met certification requirements, signing contract to implement a full-scale project before concluding trials and being satisfied with the performance of the product.

In a conventional approach, suppliers were required to construct not less than one kilometer of road section at their own costs to demonstrate its performance where the section would be monitored for not less than 2 years, and that would be the basis for acceptance of the product to be used in the country.

In the financial year 2020/21 ECORoad Tanzania a subsidiary of ASZ Africa Ltd tested the ECORoads technology on one kilometre along Nala-Lugala-Mbalawala-Veyula road at their own costs.

However, there was no evidence that TARURA monitored and evaluated the road section for two years and was satisfied with the product performance prior to the signing of the contract for a full-scale project.

In my opinion, the adoption of the new alternative technology and its application to a full-scale project in the absence of product specifications and certification, guidelines, policies, and regulations, expose TARURA to the risk of loss of funds in case the project does

not meet the required quality standards leading to increased maintenance costs and reduced road life span.

I recommend that the management of TARURA in liaison with the responsible Ministry: (a) Establish alternative guidelines, policies, and regulations for guidance on the implementation of projects with new technologies; (b) Sign contracts with suppliers of alternative technologies after trials have been finalized and satisfied with the product performance; and monitor and evaluate the performance and durability of roads constructed with alternative technologies.

#### 20.2.6 Overlapping road construction works resulting in unjustified payments of TZS 62.31 million

- (a) In a contract No.AE/092/2021/2022/MAR/W/68 of a contract sum of TZS 318.27 million commenced effective from 25 October 2021 to 27 June 2022 with a defect liability period expired on 27 December 2022, TARURA in Mara Region paid the contractor TZS 46.82 million through IPC No. 2 for heavy grading and gravel works along Bwaikutururu - Bwaikumsoma road from chainage 0+000 to 3+400.

However, in another contract No. AE/092/2022/2023/11 with a contract sum of TZS 223.02 million started on 10 December 2022 with a completion date of 23 March 2023. I noted the total payment of TZS 44.81million made to the contractor under IPC No. 1 & 2 for heavy grading and gravel works along Bwaikutururu - Bwaikumsoma road from chainage 0+000 to 3+200. This road section was within the former contract, and at the time of signing the contract no. AE/092/2022/2023/11, it was still under the defects liability period. Thus, the amount paid under contract no. AE/092/2022/2023/11 of TZS 44.81million could have been avoided.

- (b) Similarly, in a contract No.AE/092/2021/2022/MAR/W/73 with a contract sum of TZS 224,912,952 for periodic maintenance along Nyamaguku - Kirogo road the works commenced on 6 January 2022 with a completion date of 27 October 2022 and the defect liability period ended 24 April 2023.

During the execution of this contract, TARURA paid the contractor TZS 26.4 million through IPC 1 & 2 in respect of heavy reshaping works along Nyamaguku - Kirogo road from chainage 0+000 to 13+000.

However, in another contract No. AE/092/2022/2023/50 of a contract sum of TZS 474.33 million among other works involving spot improvement for Nyamaguku - Kirogo road, which was later revised to TZS 509.46 million, with commencement and completion dates of 24 October 2022 and 30 April 2023 respectively, I noted that the scope of this work covered the road section (chainage 8+000 to 15+000) which overlaps with the road section under contract no. AE/092/2021/2022/MAR/W/73 at chainage 8+000 to 13+000, implying that two contractors worked on the same road simultaneously.

I noted payment of TZS 158.58 million was made to the contractor through IPC 2 and PV. No. 05100077V230176 of 6 April 2023 which included TZS 17.5 million for heavy reshaping of road works along Nyamaguku - Kirogo road from chainage 8+000 -15+000.

In a preliminary investigation conducted by TARURA, it was revealed that the noted weakness was attributed to a lack of professionalism in the supervision of works and mismatched records for contracts. Management has taken disciplinary action against the individuals involved.

This weakness has led to inefficient use of public funds for payment of TZS 62.31 million (TZS 44.81million + TZS 17.5 million) for overlapping works.

**I recommend that the management of TARURA: - (a) Improve the quality and clarity of contract specifications to ensure the scope of work is precise and implement project monitoring and quality control measures to ensure that contractors adhere to the specified scope of work, and (b) Investigate further the interests behind this anomaly and take appropriate actions including recovery of the unjustified payment of TZS 62.31 million.**

**20.2.7 Payments for unexecuted works TZS 98.91 million**

Regulation 243(2) of the Public Procurement Regulations, 2013 requires the procuring entity to authorize payments by measurement and certification, at the intervals or stages stated in the contract and provide further that a percentage of each such payment may be retained as retention money, if so, stated in the contract.

During the financial year 2022/23, TARURA engaged various contractors for road works covering site clearance, gravel wearing course, heavy reshaping, and culvert constructions whereby a total of TZS 312.16 million was paid in respect of those activities.

Upon the site visit made on 26 October 2023 and re-measurement of the works executed, I noted that only works worth TZS 213.25 million were executed but TARURA paid a total of TZS 312.16 million without justifications, thus resulting in an overpayment of TZS 98,91 million. Details are shown in **Table 144**.

**Table 144: Analysis of unexecuted works**

Contract No.	Work Descriptions	Amount paid (TZS)	Actual Value of work executed (TZS)	Overpayment (TZS)
AE/092/2022/2023/MAR/W/38	Site clearance, Gravel wearing course and culverts constructions	122,484,310	74,800,810	47,683,500
AE/092/2022/2023/MAR/W/53	Gravel wearing course during Spot improvement	155,925,000	126,967,500	28,957,500
AE/092/2021-2022/MAR/W/01	Heavy reshaping and gravel wearing course on periodic maintenance	33,750,000	11,485,500	22,264,500
<b>Total</b>		<b>312,159,310</b>	<b>213,253,810</b>	<b>98,905,500</b>

Source: Measurement sheets, payment certificates, and vouchers

Payments for unexecuted works entail weaknesses in measurements and certification of contract works that resulted in overpayment to the contractor; hence, ineffective use of public funds.

TARURA Management attributes this weakness to the misconduct by the Mara Regional Office, and disciplinary proceedings and action

have been taken against the officers involved. As of December 2023, a preliminary internal investigation was still underway.

**I recommend that the management of TARURA: - (a) Strengthen supervision and quality controls over project management in accordance with contractual terms and conditions by ensuring payments are made for accurately measured and certified works; and (b) Take appropriate actions against individuals involved including recovery of the overpaid amount of TZS 98.91 million.**

**20.2.8 Unjustifiable use of single source and restricted tendering method for procurement of contractors for contracts TZS 14.81 billion**

Regulation 152 of the Public Procurement Regulations, 2013 as amended by Regulation 55 of the Public Procurement (Amendment) Regulations, 2016 (G.N. No. 333 published on 30.12.2016), requires the procuring entity to limit the issuance of tender documents to a few pre-selected tenderers in the event of an unforeseen and urgent need for goods, works, or services.

In addition, Regulation 161 (1), outlines specific circumstances under which a procuring entity may obtain a priced quotation from a single contractor and enter into a direct contract.

To the contrary, in the course of the review of the procurement process, I noted that TARURA used single-source and restricted tendering methods on procurements worth TZS 14.81 billion without observing the requirements of the above named regulation 161 (1) and 152 (1) of the Public Procurement Regulations, 2013. The respective tenders are shown in **Appendix 60**.

I consider that, unjustifiable single-sourcing and restricted tendering limit transparency, and equal opportunity for eligible tenderers to compete. This prevents the best use of public funds.

**I recommend in future procurements, TARURA has to prioritize competitive procurement methods to ensure there is a fair, transparent, and competitive procurement process unless there is a justifiable reason to use single-source or restricted tendering methods.**



### 20.3 Dar Rapid Transit Agency (DART)

The Dar Rapid Transit Agency (DART) is a public organisation operating under the guidance of the President's Office - Regional Administration, and Local Government (PO-RALG). It was established by the Executive Agencies (The Dar Rapid Transit Agency) (Establishment) Order, 2007 issued through Government Notice No. 120 published on 25 May 2007.

The Agency's mandates include establishing and operating a Bus Rapid Transit (BRT) system in Dar es Salaam, ensuring the orderly flow of traffic on urban streets and roads, and ensuring effective management of the Agency.

During the audit, I noted the following deficiencies that require attention from management:

#### 20.3.1 Completion of BRT Phase - II infrastructures without corresponding procurement of services of bus operators

Para 4.1.1 of the Project Appraisal Report (PAR) with regard to Dar es Salaam Bus Rapid Transit (BRT) - Phase II, requires TANROADS to be the Executing Agency for the project that will procure and manage the BRT infrastructure contracts. The DART Agency will be responsible for the procurement of services of bus operators, fare collection system, and ITS systems as well as overseeing operations of the BRT system.

As of August 2023, TANROADS has successfully completed the construction activities for BRT Phase II infrastructures by 98.86%. These include the construction of road works spanning 20.3 kilometers, two flyovers, and 29 bus stations along the route from Mbagala to the Central Business District (CBD) at a revised contract sum of TZS 217,480,899,399, with an expected completion date of 25 September 2023.

It has come to my attention that, despite the completion of the infrastructure facilities by TANROADS, DART Agency has not initiated procurement for services of bus operators.

Delay in procurement for services of bus operators compromises the ability of DART to realize the full potential of the BRT Phase II project and achieve its intended objectives, potentially affecting the

expected improvements in public transportation. Also, there are financial implications related to the maintenance and security of the completed infrastructures when they remain unutilised.

**I recommend to the Management of the Agency to initiate and expedite the procurement process of bus operators required for the operation of BRT Phase II; and develop a comprehensive operational plan for the integration of buses into the BRT system, including schedules and service provider contracts.**

### **20.3.2 Items procured for installation in the electronic bus fare system not in use TZS 3.43 billion**

The Agency procured smart cards and SAMs under Contract No. AE/053/TZ/-DART-P/262569/2021/2022/G/14, valued at TZS USD 400,960, equivalent to TZS 1,004,404,800. On 19 June 2023, the supplier delivered 200,000 pieces of smart cards and 1,200 SAMs.

These items were procured for the purpose of installing an electronic payment system within DART operations, facilitating electronic fare payments, and revenue monitoring. Despite the items being delivered, they have not been installed and put into use as of October 2023.

Similarly, under contract No.AE/053/TZ/TZ-DART-P/150937/262569/2021/2022/G/13, ICT equipment worth TZS 2.43 billion, for the installation of the electronic bus fare system delivered on 30 December 2022 and 10 May 2023 had not been put into use as of October 2023.

Collectively, items worth TZS 3.43 billion for the two contracts were procured for the installation of the electronic bus fare system but have remained unused, resulting in a situation where the value for money has not been obtained.

Failure to use the procured goods were attributed to delays in the installation of the required gates at the bus terminals where the Smart Cards, SAMs, and the electronic fare system were intended to be implemented.

**I recommend that the Management of the Agency prioritize and expedite the installation of the required gates at the bus terminals**

where the Smart Cards, SAMs, and the electronic fare system are intended to be deployed.

This will enable the Agency to fully utilise the procured items and realize the intended benefits of the electronic payment system thereby achieving value for money.

### **20.3.3 Award of contract based on forged tax clearance certificates TZS 274.77 million**

Para 11.1h of the Invitation for Tender No. AE/053/2022/2023/NC/08 for the provision of cleaning services for terminals, stations, and DART's offices for DART Phase 1 and 2, explicitly demanded the submission of Tax Clearance and VAT Certificates as part of the tender submission requirements.

Upon reviewing the submitted Tax Clearance Certificate by the supplier on the respective tender, it was revealed that the supplier who tendered at TZS 274.77 million had submitted the certificate purportedly issued and approved on 4 January 2023 and expired on 30 June 2023.

However, upon confirmation with the TRA E-Filing system, I observed that the submitted tax clearance certificate was not issued through the official TRA systems, implying that, the certificate had been forged.

Submission of forged certificates raises concerns that the supplier may not have fulfilled their tax obligations, potentially resulting in tax evasion. Also, the award of the contract to a service provider based on false documents undermines the integrity of the selection process.

**I recommend that the Management of the Agency establish robust document verification procedures during the tender evaluation and contract award process.**

**This should include due diligence checks during the evaluation process that involve direct communication with relevant authorities to confirm the authenticity of the documents submitted to ensure compliance with legislation. Take necessary action against the service provider who submitted a forged tax clearance certificate.**

#### 20.3.4 Unsatisfactory service delivery by the Transitional Service Provider (UDART)

Clause 5 of the Transition Service Provider (TSP) agreement - Phase 1 between DART and UDA Rapid Transit (UDART) PLC signed on 16 August 2019, UDART requires an operator to make available and operate 140 fleets.

Likewise, based on Clause 2.1 of addendum 4 to the agreement signed on 5 August 2021, it was agreed to amend the TSP agreement to add 70 numbers of 18-meter articulated buses, to the existing fleet of 140 buses making a total of 210 buses.

This would enable TSP to ensure that 90% of all buses are in operation on Trunk and Feeder corridors during peak hours, and the remaining 10% will be used as a reserve fleet for replacement in the event of any breakdown.

Upon analysis of fleet management status, I noted 132 buses equivalent to 63% of the entire fleet were not in use which requires repair and maintenance. The Agency commissioned the National Institute of Transport (NIT) to carry out inspection and testing of the fleet, and a total of TZS 2.1 billion was estimated as the required costs for the repair and maintenance of the buses.

Having a substantial number of buses requiring repair and maintenance disrupts public transportation services, leading to inconvenience for passengers and potential financial losses.

**I recommend to the Management of DART to implement measures to expedite repairs. This may involve securing additional funds, streamlining maintenance schedules, and ensuring the availability of spare parts.**

#### 20.4 Local Government Loans Board (LGLB)

The Local Government Loans Board (LGLB) was established under Section 56 of the Local Government Finances Act, Cap. 290. The Local Government Loans Board is responsible for the provision of loans to Local Government Authorities (LGAs) to finance undertaking economic development projects, thus complimenting Government efforts in improving the socio-economic well-being of residents of the respective LGAs.

The LGLB operates from within the President’s Office, Regional Administration, and Local Government as a semi-autonomous institution.

I conducted an audit of accounts of the LGLB and identified the following key findings: -

**20.4.1 Failure to recover loan repayments for over 18 months TZS 2.17 billion**

Section 2 of loan agreements between the Local Government Loans Board (LGLB) and LGAs requires monthly loan repayment in accordance with the agreed schedule of payment.

However, I noted six LGAs that ceased repayment of their loan balance of TZS 2.17 billion for the period ranging from 18 to 79 months as of November 2023 as shown in **Table 145**. Namtumbo DC has not repaid all its loans of TZS 465.01 million since its issuance on 27 July 2017.

**Table 145: Councils ceased loan repayment for more than 18 months**

Council	Date issued	Date of last repayment	Number of months unpaid	Loan balance as at 30 June 2023 (TZS)
Tunduru DC	29/03/2019	22/04/2021	31	3,976,167.74
Bukombe DC	01/12/2016	31/05/2022	18	1,063,236,490.00
Ruangwa DC	25/7/2019	02/04/2021	31	591,137,446.00
Namtumbo DC	27/04/2017	No repayment made	79	465,097,500.00
Singida MC	12/12/2003	06/08/2018	63	29,878,540.00
Pangani DC	05/01/2006	30/04/2019	55	14,043,799.00
<b>Total</b>				<b>2,167,369,942.74</b>

Source: Loan Register

Non-recovery of loans attributed to failure by the Board to administer collateral agreements thereby exposing the Board to significant financial risks, potentially jeopardising its ability to issue loans and operate as a going concern.

I recommend that Management of the Board in liaison with PO-RALG to review its laws and regulations to better align with the operational environment.

This adjustment will help to ensure timely loan repayments and maintain financial stability, considering that, effective financial

management is crucial for sustaining the Board's operations and supporting local government initiatives.

## 20.5 Local Government Training Institute (LGTI) Hombolo

The LGTI was established under Section 3 of the Local Government Training Institute Act, [CAP 396]. The Institute was established with the aim of improving the performance of the Local Government Authorities (LGAs) and other interested parties through the application of appropriate training, research, consultancy, and advisory intervention services.

Its ultimate role is to facilitate the processes of decentralization by devolution, good governance, quality service delivery, poverty reduction, and promotion of social and economic well-being of the people countrywide.

During the audit of LGTI, I noted the following weaknesses: -

### 20.5.1 Abandoned construction of Administration Block

According to the project proposal for construction of the Administration block of the Institute issued in 2021, the estimated project cost is TZS 4.94 billion. The construction of this project under the Force account method was expected to start during the financial year 2021/22 and is expected to be completed in the fourth quarter of the financial year 2025/26.

However, a site visit made on 22 December 2023 observed a constructed temporary office, store and building materials worth TZS 453.77 million purchased on credit and delivered in July 2022 but still unused. There was no activity going on at the site.

I also noted that the Institute had no building permit, project drawings, specifications, bills of quantities and schedule of materials requirements had not been prepared prior to procurement of the building materials.

This weakness is attributable to inadequate project planning and management commitment towards the implementation of the project coupled with financial resources constraints.

In my opinion, procurement of building materials without project drawings, specifications, schedule of materials requirement, bills of

quantities, and building permit, may suggest the existence of undisclosed interests in the procurement and implementation of the project.

There are high chances of financial losses, cost overruns, and wasted resources as the project continues to be abandoned.

I recommend to the Management to ensure thorough project planning as one of the best ways to ensure a project's success. This will involve obtaining necessary project documents, and project staff and preparing realistic action plans for the implementation of the project.

Also, should ensure construction of the project is commenced to avoid wastage and deterioration of the building materials in store. Also, regular monitoring and control of the project's progress is essential to ensure that the project stays on track and within budget.

**20.5.2 Tender documents and procurement not approved by Tender Board TZS 997.83 million**

Regulation 185 of the Public Procurement Regulations, 2013 requires approval of the tender documents by the tender board before the tender is advertised. Also, Regulation 55 (2), 163 (4), prohibit entities from awarding tenders unless the award has been approved by the appropriate tender board.

However, I noted that the LGTI procured items worth TZS 997.83 million from various suppliers, but neither tender documents nor respective procurements were approved by the tender board. Details are shown in **Table 146**.

**Table 146: Procurement not approved by Tender Board**

Contract No.	Contract details	Contract Sum (TZS)
PA/080/2021/2022/G/04/14	Procurement and supply of various Building Materials (Hardware) for the construction of New Administration Block	591,390,040
PA/080/2021/2022/G/04/13	Supply and installation of students Fixed Chairs, Furniture, and Fittings to classroom	347,112,340

Contract No.	Contract details	Contract Sum (TZS)
	four (IV) and other Offices	
AE/092/2022-2023/MZA/W/03	Supply and installation of network system	59,330,006
<b>Total</b>		<b>997,832,386</b>

Source: Contract Register

Procurement without tender board approvals may compromise the integrity, fairness, and transparency of the procurement decisions and expose the entity to the risks of failure to achieve value for money in the procurement made.

**I recommend that the Management strengthen oversight mechanisms to prevent deviations from established procurement procedures and enhance compliance with procurement legislation.**

## 20.6 Teachers Service Commission (TSC)

The Teachers' Service Commission (TSC) was established under the Teachers' Service Commission Act, Cap. 448. The Commission was established to bring about fundamental transformation in management, administration, and maintenance of Teachers' Service in Tanzania Mainland in respect of Primary and Secondary School Teachers employed in the Public Service.

I identified deficiency which require immediate intervention to uphold the Commission and the education sector to the desired quality standards.

### 20.6.1 The slow pace in implementation of the construction project of TZS 6.49 billion

On 29 June 2021, TSC signed a contract no. IE/047/2020/2021/HQ/W/01 for construction of the office building at Plot No. 939 Block AA Chinyoyo - Dodoma, which was scheduled to be completed within 18 months. However, I noted that the project could not commence up to December 2022 due to a land ownership dispute which was resolved through relocating TSC to another Plot No.77 Block BB located at Ndejengwa.



I also noted a slow pace in the construction of a project, the project was expected to be completed on 5 June 2024, but as of October 2023, construction progress was about 30% only.

The slow pace and delay in implementation of the project were caused by delay in the commencement of the project due to a land ownership dispute that led to a change of plot and location, increased contract price due to the delay in commencement of the project, and changes in the scope of work calling for additional financing.

The slow pace of implementation of the project hinders the timely attainment of the intended objectives and could result in project cost overruns.

**I recommend to the Management of TSC to enhance project supervision and ensure the project is completed on time.**

## **20.7 Roads Fund under PO-RALG**

The Roads Fund (RF) was established under section 4 of the Roads and Fuel Tolls Act, [CAP 220] specifically for depositing all monies collected as roads and fuel tolls imposed on diesel and petrol, transit fees, heavy vehicle license, vehicle overloading fees, or from any other source at the rate or rates to be determined by Parliament from time to time.

Since 2000/01, the Ministry of Works and PO-RALG have implemented Roads Fund activities through the Roads Fund Board. The action plan based on the Performance Agreement was signed between the Roads Fund Board and PO-RALG, which aims to support Regional Secretariats, LGAs, and affiliated institutions in carrying out their functions effectively.

During the audit, I noted that there still exists long overdue unrecovered funds TZS 1.26 billion loaned to Kinondoni Municipal Council (total loan TZS 2.52 billion) in the financial year 2017/18 which was supposed to have been repaid in four instalments the last instalment due date was 30 September 2018. The overdue loan jeopardizes the financial sustainability of the Fund, hence affecting the implementation of the planned activities.

I recommend to the Management of Roads Fund under PO-RALG to negotiate a repayment plan with Kinondoni Municipal Council if they are facing financial difficulties that prevent them from repaying the loan in full. This could involve restructuring the repayment schedule or agreeing on alternative arrangements that are mutually acceptable.

## 20.8 Association of Local Authorities of Tanzania (ALAT)

The Association of Local Authorities of Tanzania (ALAT) is a membership-based organization that was established in 1984 following the re-establishment of the Local Government system in Tanzania. Its membership consists of all local government authorities in Tanzania Mainland.

The overall objective of ALAT is to protect the rights and interests of the Local Government Authorities by representing LGAs at National and international levels, lobbying, and advocating for policy changes to improve the performance of the LGAs. Also, it is responsible for the provision of technical and professional services to its members and facilitates programs for partnership with other LGAs at the international level.

During the audit, I noted that ALAT has continued facing similar challenges that have existed for some years. These include uncollected contributions from its members amounting to TZS 5.16 billion which have remained unpaid for the period of up to 2021/22 and non-performance of appraisal of its operational activities due to absence of internal audit function.

These challenges call for prompt corrective measures as they undermine the effectiveness of the Association in discharging its mandate.

I recommend that ALAT Management review its governance and management structures to identify any weaknesses or gaps contributing to the challenges faced. This may involve revising policies, procedures, and organizational structures to improve accountability, transparency, and efficiency in decision-making and resource management.



## GENERAL RECOMMENDATIONS AND CONCLUSIONS

### General Recommendations

The Government has demonstrated commendable efforts towards enhancing transparency, efficiency, and effectiveness in managing Regional Administrations and Local Governments, exemplified by initiatives such as the introduction of MUSE and TAUSI to bolster internal controls.

Following my previous reports, commendable actions have been taken by the Government, including staff rotations within accounting departments and disciplinary measures against those implicated with mismanagement of funds. I applaud these interventions, specifically in prioritizing and enhancing internal control systems to mitigate the risks of financial mismanagement and control deficiencies.

However, this report highlights several remaining deficiencies that necessitate further action from the Government, therefore, I strongly urge PO-RALG, Regional Secretariats, and Local Government Authorities to develop a comprehensive action plan for the prompt implementation of recurring recommendations and rectification of identified deficiencies in the improved systems.

Furthermore, stringent actions must continue to be taken against officials found in violation of laws, particularly in procurement and revenue collection matters.

# APPENDICES

## Appendix 1: Audit Opinions

S/N	Name of LGA	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
1	Arusha CC	Unqualified	Unqualified	Qualified	Unqualified	Qualified	Unqualified
2	Arusha DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
3	Babati DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
4	Babati TC	Unqualified	Unqualified	Unqualified	Unqualified	Qualified	Unqualified
5	Bagamoyo DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
6	Bahi DC	Unqualified	Unqualified	Qualified	Unqualified	Qualified	Unqualified
7	Bariadi DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
8	Bariadi TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
9	Biharamulo DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
10	Buchosa DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
11	Buhigwe DC	Unqualified	Qualified	Qualified	Unqualified	Unqualified	Unqualified
12	Bukoba DC	Unqualified	Unqualified	Adverse	Unqualified	Unqualified	Unqualified
13	Bukoba MC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
14	Bukombe DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
15	Bumbuli DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
16	Bunda DC	Unqualified	Unqualified	Qualified	Adverse	Unqualified	Unqualified
17	Bunda TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
18	Busega DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
19	Busokelo DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
20	Butiama DC	Unqualified	Qualified	Qualified	Unqualified	Unqualified	Unqualified
21	Chalinze DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
22	Chamwino DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
23	Chato DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
24	Chemba DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
25	Chunya DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
26	Dar es Salaam CC (Former Ilala)	Unqualified	Unqualified	Unqualified	Qualified	Unqualified	Unqualified
27	Dodoma CC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
28	Gairo DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
29	Geita DC	Unqualified	Unqualified	Qualified	Unqualified	Qualified	Unqualified
30	Geita TC	Unqualified	Unqualified	Unqualified	Unqualified	Qualified	Unqualified
31	Hai DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
32	Hanang DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
33	Handeni DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified	Unqualified
34	Handeni TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
35	Ifakara TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
36	Igunga DC	Unqualified	Unqualified	Adverse	Unqualified	Unqualified	Unqualified
37	Ikungi DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
38	Ileje DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
39	Ilemela MC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
40	Iramba DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
41	Iringa DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
42	Iringa MC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
43	Itigi DC	Unqualified	Unqualified	Adverse	Unqualified	Unqualified	Unqualified

S/N	Name of LGA	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
44	Itilima DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
45	Kahama MC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
46	Kakonko DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
47	Kalambo DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
48	Kaliua DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
49	Karagwe DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
50	Karatu DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified	Unqualified
51	Kasulu DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
52	Kasulu TC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
53	Kibaha DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
54	Kibaha TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
55	Kibiti DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
56	Kibondo DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
57	Kigamboni MC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
58	Kigoma DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
59	Kigoma/Ujiji MC	Adverse	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
60	Kilindi DC	Unqualified	Unqualified	Qualified	Unqualified	Qualified	Qualified
61	Kilolo DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
62	Kilosa DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
63	Kilwa DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
64	Kinondoni MC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
65	Kisarawe DC	Unqualified	Unqualified	Unqualified	Qualified	Unqualified	Unqualified
66	Kishapu DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
67	Kiteto DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
68	Konooa DC	Unqualified	Unqualified	Qualified	Qualified	Unqualified	Unqualified
69	Konooa TC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
70	Kongwa DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
71	Korogwe DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
72	Korogwe TC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
73	Kwimba DC	Unqualified	Unqualified	Adverse	Unqualified	Unqualified	Unqualified
74	Kyela DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
75	Kyerwa DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
76	Lindi MC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
77	Liwale DC	Unqualified	Unqualified	Adverse	Unqualified	Unqualified	Unqualified
78	Longido DC	Unqualified	Unqualified	Unqualified	Qualified	Unqualified	Unqualified
79	Ludewa DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
80	Lushoto DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
81	Madaba DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
82	Mafia DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
83	Mafinga TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
84	Magu DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
85	Makambako TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
86	Makete DC	Qualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
87	Malinyi DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
88	Manyoni DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
89	Masasi DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
90	Masasi TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
91	Maswa DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
92	Mbarali DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
93	Mbeya CC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified

S/N	Name of LGA	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
94	Mbeya DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
95	Mbinga DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
96	Mbinga TC	Unqualified	Unqualified	Unqualified	Unqualified	Qualified	Unqualified
97	Mbogwe DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
98	Mbozi DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
99	Mbulu DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
100	Mbulu TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
101	Meatu DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
102	Meru DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
103	Missenyi DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
104	Misungwi DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
105	Mkalama DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified	Unqualified
106	Mkinga DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
107	Mkuranga DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
108	Mlele DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
109	Mlimba DC	Qualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
110	Momba DC	Unqualified	Unqualified	Adverse	Unqualified	Unqualified	Unqualified
111	Monduli DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
112	Morogoro DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
113	Morogoro MC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
114	Moshi DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
115	Moshi MC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
116	Mpanda DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
117	Mpanda MC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
118	Mpimbwe DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Qualified
119	Mpwapwa DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
120	Msalala DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
121	Mtama DC (Former Lindi DC)	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
122	Mtwara DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
123	Mtwara MC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
124	Mufindi DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
125	Muheza DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
126	Muleba DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
127	Musoma DC	Unqualified	Unqualified	Unqualified	Qualified	Qualified	Unqualified
128	Musoma MC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
129	Mvomero DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
130	Mwanga DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
131	Mwanza CC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
132	Nachingwea DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
133	Namtumbo DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
134	Nanyamba TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
135	Nanyumbu DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
136	Newala DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
137	Newala TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
138	Ngara DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
139	Ngorongoro DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
140	Njombe DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
141	Njombe TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified

S/N	Name of LGA	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
142	Nkasi DC	Unqualified	Qualified	Unqualified	Unqualified	Qualified	Unqualified
143	Nsimbo DC	Unqualified	Unqualified	Unqualified	Qualified	Unqualified	Unqualified
144	Nyanghw'ale DC	Disclaimer	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
145	Nyasa DC	Unqualified	Unqualified	Qualified	Unqualified	Qualified	Unqualified
146	Nzega DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
147	Nzega TC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
148	Pangani DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
149	Rombo DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
150	Rorya DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
151	Ruangwa DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
152	Rufiji DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
153	Rungwe DC	Qualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
154	Same DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
155	Sengerema DC	Unqualified	Unqualified	Qualified	Qualified	Unqualified	Unqualified
156	Serengeti DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Qualified
157	Shinyanga DC	Unqualified	Unqualified	Adverse	Unqualified	Unqualified	Unqualified
158	Shinyanga MC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
159	Siha DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
160	Sikonge DC	Qualified	Unqualified	Adverse	Unqualified	Unqualified	Unqualified
161	Simanjiro DC	Unqualified	Unqualified	Unqualified	Unqualified	Qualified	Unqualified
162	Singida DC	Unqualified	Unqualified	Adverse	Unqualified	Unqualified	Unqualified
163	Singida MC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
164	Songea DC	Unqualified	Qualified	Qualified	Unqualified	Unqualified	Unqualified
165	Songea MC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified	Unqualified
166	Songwe DC	Unqualified	Unqualified	Unqualified	Unqualified	Qualified	Unqualified
167	Sumbawanga DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
168	Sumbawanga MC	Unqualified	Unqualified	Unqualified	Unqualified	Qualified	Unqualified
169	Tabora MC	Unqualified	Qualified	Adverse	Unqualified	Unqualified	Unqualified
170	Tandahimba DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
171	Tanga CC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
172	Tarime DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
173	Tarime TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
174	Temeke MC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
175	Tunduma TC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
176	Tunduru DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
177	Ubungo MC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
178	Ukerewe DC	Qualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
179	Ulanga DC	Qualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
180	Urambo DC	Unqualified	Unqualified	Adverse	Unqualified	Unqualified	Unqualified
181	Ushetu DC	Unqualified	Unqualified	Qualified	Unqualified	Adverse	Unqualified
182	Uvinza DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
183	Uyui DC	Qualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
184	Wanging'ombe DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
185	Arusha Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
186	Dar es Salaam Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified

S/N	Name of LGA	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
187	Dodoma Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
188	Geita Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
189	Iringa Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
190	Kagera Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
191	Katavi Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
192	Kigoma Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
193	Kilimanjaro Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
194	Lindi Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
195	Manyara Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
196	Mara Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
197	Mbeya Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
198	Morogoro Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
199	Mtwara Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
200	Mwanza Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
201	Njombe Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
202	Pwani Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
203	Rukwa Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
204	Ruvuma Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
205	Shinyanga Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
206	Simiyu Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
207	Singida Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
208	Songwe Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
209	Tabora Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified



S/N	Name of LGA	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
210	Tanga Regional Secretariat	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
211	Dar Rapid Transit Agency (DART)	unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
212	Hombolo Local Government Training Institute (LGTI)	unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
213	Road Fund under PO-RALG	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
214	Local Government Loans Board (LGLB)	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
215	Tanzania Rural and Urban Roads Agency (TARURA)	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
216	Association of Local Authorities of Tanzania (ALAT)		Not audited	Qualified	Qualified	Unqualified	Unqualified
217	Teachers Service Commission (TSC).	Qualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
218	President's Officer - Ministry of Regional Administration and Local Governments (Vote 56)	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
219	Arusha Meet Company LTD	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
220	Dar es Salaam Development Corporation (DDC)	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified

## Appendix 2: Implementation of Audit Recommendations for 2022/23

s/n	Name of LGA	Implemented	Under Implementation	Not Implemented	Reiterated	Overtaken by Event
1	Arusha CC	11	16	4	0	0
2	Arusha DC	32	6	4	7	1
3	Karatu DC	29	8	4	4	0
4	Longido DC	28	8	3	10	1
5	Meru DC	16	9	5	3	3
6	Monduli DC	28	9	9	16	4
7	Ngorongoro DC	10	12	1	14	1
8	Bagamoyo DC	14	11	7	1	2
9	Chalinze DC	26	17	0	8	0
10	Kibaha DC	17	22	1	10	1
11	Kibaha TC	19	17	2	4	1
12	Kibiti DC	22	14	2	2	3
13	Kisarawe DC	11	20	6	2	2
14	Mafia DC	31	14	1	4	1
15	Mkuranga DC	34	25	0	3	4
16	Rufiji DC	21	26	2	11	2
17	Dar es Salaam CC	47	14	0	2	9
18	Kigamboni MC	16	8	0	1	2
19	Kinondoni MC	17	4	3	0	0
20	Temeke MC	22	8	2	4	1
21	Ubungo MC	20	29	13	1	0
22	Bahi DC	28	38	14	2	1
23	Chamwino DC	29	17	3	12	0
24	Chemba DC	22	15	3	5	5
25	Dodoma CC	17	31	2	3	1
26	Kondoa DC	17	25	0	7	2
27	Kondoa TC	20	14	4	8	2
28	Kongwa DC	13	15	2	4	0
29	Mpwapwa DC	13	27	6	5	1
30	Bukombe DC	6	28	6	1	0
31	Chato DC	13	34	7	4	1
32	Geita DC	24	25	1	4	0
33	Geita TC	9	22	0	3	2
34	Mbogwe DC	7	39	7	1	2
35	Nyang'hwale DC	11	28	1	2	1
36	Iringa DC	19	13	2	10	3
37	Iringa MC	15	33	6	7	0
38	Kilolo DC	12	28	1	2	0
39	Mafinga TC	13	8	0	4	1
40	Mufindi DC	11	26	3	0	0
41	Biharamulo DC	17	19	0	8	0
42	Bukoba DC	14	13	0	9	4
43	Bukoba MC	3	23	0	6	0
44	Karagwe DC	16	12	0	6	4
45	Kyerwa DC	9	18	0	6	1
46	Missenyi DC	3	10	0	4	5
47	Muleba DC	6	17	0	3	1
48	Ngara DC	12	16	0	3	1
49	Mlele DC	17	29	4	1	7
50	Mpanda DC	44	23	3	9	0
51	Mpanda MC	22	10	2	14	2
52	Mpimbwe DC	18	15	4	6	6
53	Nsimbo DC	39	21	3	7	3
54	Buhigwe DC	11	7	14	5	0
55	Kakonko DC	19	18	2	9	1
56	Kasulu DC	16	14	3	9	3
57	Kasulu TC	15	26	1	4	2

s/n	Name of LGA	Implemented	Under Implementation	Not Implemented	Reiterated	Overtaken by Event
58	Kibondo DC	20	17	8	3	0
59	Kigoma DC	15	27	5	4	2
60	Kigoma/Ujiji	13	23	13	9	1
61	Uvinza DC	10	23	6	5	6
62	Hai DC	23	8	0	5	0
63	Moshi DC	16	6	0	11	0
64	Moshi MC	15	6	0	5	2
65	Mwanga DC	20	13	2	1	0
66	Rombo DC	12	9	0	6	4
67	Same DC	25	7	0	5	0
68	Siha DC	11	7	0	8	0
69	Kilwa DC	37	13	5	8	4
70	Lindi DC	17	26	4	11	2
71	Lindi MC	24	34	7	6	0
72	Liwale DC	17	20	2	3	0
73	Nachingwea DC	25	15	6	5	1
74	Ruangwa DC	36	17	1	4	2
75	Babati DC	10	5	0	2	0
76	Babati TC	15	3	6	9	1
77	Hanang' DC	24	6	2	1	3
78	Kiteto DC	11	6	4	3	0
79	Mbulu DC	14	10	0	5	0
80	Mbulu TC	9	7	1	4	0
81	Simanjiro DC	10	12	5	4	5
82	Bunda DC	11	30	10	2	1
83	Bunda TC	18	15	1	0	1
84	Butiama DC	25	16	2	6	2
85	Musoma DC	28	30	3	0	4
86	Musoma MC	19	38	11	3	1
87	Rorya DC	13	32	15	0	0
88	Serengeti DC	17	23	10	5	3
89	Tarime DC	36	28	0	2	3
90	Tarime TC	18	24	3	1	0
91	Busokelo DC	6	14	1	3	2
92	Chunya DC	9	11	0	6	1
93	Kyela DC	9	9	0	4	0
94	Mbarali DC	21	15	-	4	0
95	Mbeya CC	22	16	1	3	1
96	Mbeya DC	17	18	0	3	2
97	Rungwe DC	8	1	13	7	2
98	Gairo DC	11	7	7	7	0
99	Ifakara TC	19	2	0	4	0
100	Mlimba DC	6	3	0	0	0
101	Kilosa DC	21	3	0	2	1
102	Malinyi DC	41	2	3	1	3
103	Morogoro DC	26	11	0	0	0
104	Morogoro MC	27	4	7	0	0
105	Mvomero DC	61	1		3	1
106	Ulanga DC	12	3	0	2	0
107	Masasi DC		13	1	0	0
108	Masasi TC	2	7	0	1	0
109	Mtwara DC	5	1	5	0	0
110	Mtwara/Mikindani MC	7	6	3	4	0
111	Nanyamba TC	6	6	4	4	1
112	Nanyumbu DC	16	4	8	0	0
113	Newala DC	21	6	0	2	0
114	Newala TC	14	3	0	0	0
115	Tandahimba DC	22	1	5	0	0

s/n	Name of LGA	Implemented	Under Implementation	Not Implemented	Reiterated	Overtaken by Event
116	Buchosa DC	31	13	1	1	5
117	Ilemela MC	16	6	0	3	1
118	Kwimba DC	47	9	0	5	0
119	Magu DC	12	16	0	11	0
120	Misungwi DC	12	7	0	2	2
121	Mwanza CC	15	19	12	11	4
122	Sengerema DC	14	22	0	0	0
123	Ukerewe DC	26	13	2	6	6
124	Ludewa DC	7	6	4	0	0
125	Makambako TC	15	5	0	0	0
126	Makete DC	51	13	3	8	0
127	Njombe DC	29	11	4	0	0
128	Njombe TC	7	1	6	0	0
129	Wang'ombe DC	9	14	6	5	0
130	Kalambo DC	8	15	17	7	0
131	Nkasi DC	24	18	8	6	0
132	Sumbawanga DC	10	12	22	5	1
133	Sumbawanga MC	3	23	5	7	0
134	Madaba DC	13	13	0	0	0
135	Mbinga DC	12	11	0	0	0
136	Mbinga TC	18	16	2	0	0
137	Namtumbo DC	18	22	4	19	2
138	Nyasa DC	28	19	0	2	2
139	Songea DC	20	9	2	6	0
140	Songea MC	21	12	0	8	0
141	Kahama MC	30	10	0	2	3
142	Kishapu DC	25	20	1	7	1
143	Msalala DC	18	26	5	6	4
144	Shinyanga DC	34	21	0	12	2
145	Shinyanga MC	34	6	6	4	0
146	Ushetu DC	32	16	8	11	4
147	Bariadi DC	19	24	4	2	1
148	Bariadi TC	13	16	0	6	2
149	Busega DC	23	21	1	3	2
150	Itilima DC	7	20	0	3	3
151	Maswa DC	12	17	2	4	3
152	Meatu DC	12	18	0	5	2
153	Ikungi DC	28	17	2	3	9
154	Iramba DC	44	24	8	19	5
155	Itigi DC	43	9	5	0	8
156	Manyoni DC	45	21	4	6	9
157	Mkalama DC	24	16	3	2	3
158	Singida DC	26	22	2	2	4
159	Singida MC	11	18	9	3	4
160	Songwe DC	18	31	1	7	0
161	Ileje DC	22	26	0	9	0
162	Mbozi DC	19	28	2	7	0
163	Momba DC	20	19	0	8	1
164	Tunduma TC	19	19	1	2	1
165	Igunga DC	22	18	0	11	3
166	Kaliua DC	27	20	0	0	1
167	Nzega DC	20	35	3	9	0
168	Nzega TC	22	21	1	9	2
169	Sikonge DC	14	25	0	4	0
170	Uyui DC	37	20	2	5	3
171	Tabora MC	0	4	0	5	0
172	Urambo DC	16	17	1	17	3
173	Bumbuli DC	27	27	9	9	1

s/n	Name of LGA	Implement ed	Under Implementat ion	Not Impleme nted	Reiterat ed	Overtak en by Event
174	Handeni DC	6	16	10	5	0
175	Handeni TC	16	15	6	4	1
176	Kilindi DC	27	21	9	7	0
177	Korogwe DC	7	14	10	3	1
178	Korogwe TC	12	22	5	1	5
179	Lushoto DC	23	19	5	7	1
180	Mkinga DC	16	29	4	9	2
181	Muheza DC	36	29	6	5	4
182	Pangani DC	18	12	2	10	2
183	Tanga CC	15	26	7	9	2
184	Mtama DC	17	26	4	11	2
	<b>Total</b>	<b>3,496</b>	<b>2,983</b>	<b>609</b>	<b>891</b>	<b>289</b>

### Appendix 3: Implementation of LAAC Directives

s/n	Name of LGA	Implemented	Under Implementation	Not Implemented	Reiterated	Overtaken by Event
1	Arusha CC	6	3	4		
2	Arusha DC	4	2	1		
3	Karatu DC	1	2			
4	Longido DC			8		
5	Meru DC			7		
6	Monduli DC	1		2		
7	Ngorongoro DC	4	2			
8	Bagamoyo DC	1		4		
9	Chalinze DC	3		2		
10	Mafia DC	2	7			
11	Mkuranga DC					
12	Rufiji DC	8				
13	Dar es Salaam CC	1		3		
14	Kigamboni MC			6		
15	Kinondoni MC	1	6			
16	Temeke MC	5	4			
17	Ubungo MC	4	9			
18	Bahi DC	3	4			
19	Chamwino DC	1	10	3		
20	Chemba DC	3				
21	Dodoma CC	4		6		
22	Kondoa DC		4	2		
23	Kondoa TC		5			
24	Kongwa DC	5	5			
25	Mpwapwa DC		3			
26	Bukombe DC	3	5	2		
27	Chato DC		5	1		
28	Geita DC			6		
29	Geita TC	3	2			
30	Mbogwe DC	3	6			
31	Nyang'hwale DC			3		
32	Iringa DC	1		2		
33	Iringa MC			5		
34	Kilolo DC		2			
35	Mafinga TC	2	2			
36	Mufindi DC			7		
37	Biharamulo DC	6	2			
38	Bukoba DC	6				
39	Bukoba MC			6		
40	Karagwe DC			4		
41	Kyerwa DC		4			
42	Missenyi DC	4	1			
43	Muleba DC			3		
44	Ngara DC	6	1			
45	Mlele DC	1	2			
46	Mpanda DC	3	2	1		
47	Mpanda MC	4	5			
48	Nsimbo DC	4	2			
49	Buhigwe DC			5		
50	Kakonko DC	6	3			
51	Kasulu DC	1	5			
52	Kasulu TC		3			
53	Kibondo DC		2	1		
54	Kigoma DC		3	6		
55	Kigoma/Ujiji			6		
56	Uvinza DC			5		
57	Hai DC	4	2			
58	Moshi MC	4	10	4		

s/n	Name of LGA	Implemented	Under Implementation	Not Implemented	Reiterated	Overtaken by Event
59	Mwanga DC	2		6		
60	Rombo DC	2	6			
61	Same DC	8	2			
62	Siha DC	4	4			
63	Kilwa DC	2	4	1		
64	Lindi MC		2			
65	Liwale DC	3	6			
66	Nachingwea DC	2	2			
67	Ruangwa DC		2			1
68	Babati DC			3		
69	Babati TC	3	3			
70	Hanang' DC		1	2		
71	Kiteto DC	3	6			
72	Mbulu DC	3	6			
73	Mbulu TC		4			
74	Simanjiro DC	8		12		
75	Bunda DC			5		
76	Bunda TC		3			
77	Butiama DC		6			
78	Musoma DC			5		
79	Musoma MC	2	3	2		
80	Rorya DC			5		
81	Serengeti DC	1	5			
82	Tarime DC	1	4			
83	Tarime TC			3		
84	Busokelo DC	1	3			
85	Chunya DC	3	4			
86	Kyela DC	4	3			
87	Mbarali DC		4			
88	Mbeya CC	7	16			
89	Mbeya DC	1	5			
90	Rungwe DC	3	9			
91	Gairo DC			4		
92	Ifakara TC	4	1			
93	Mlimba DC	3				
94	Kilosa DC	5				
95	Malinyi DC		3			
96	Morogoro DC	1	2			
97	Morogoro MC	2				
98	Mvomero DC			3		
99	Ulanga DC	4	1			
100	Masasi DC	1	5	2		
101	Masasi TC	1	2			
102	Mtwara DC	1		6		
103	Mtwara/Mikindani MC	1	4			
104	Nanyamba TC	1	6	1		
105	Nanyumbu DC	6	3			
106	Newala DC		3			
107	Newala TC			5		
108	Tandahimba DC			6		
109	Buchosa DC	2	3			
110	Ilemela MC		1			
111	Kwimba DC			4		
112	Magu DC			1		
113	Misungwi DC			4		
114	Mwanza CC			3		
115	Sengerema DC			4		
116	Ukerewe DC	13	1	0	0	1
117	Ludewa DC			4		

s/n	Name of LGA	Implemented	Under Implementation	Not Implemented	Reiterated	Overtaken by Event
118	Makambako TC	4	1			
119	Makete DC	5		1		
120	Njombe DC			3		
121	Njombe TC	7		3		
122	Wang'ing'ombe DC	4				
123	Kalambo DC		4	2		
124	Nkasi DC	1		4		
125	Sumbawanga DC	4	8			
126	Sumbawanga MC	2	6			
127	Madaba DC			6		
128	Mbinga DC		4			
129	Mbinga TC			5		
130	Namtumbo DC	5	1			
131	Nyasa DC	2	7	1		
132	Songea DC	2		1		
133	Kahama MC		2			
134	Kishapu DC			3		
135	Msalala DC	9	6			
136	Shinyanga DC	4		5		
137	Shinyanga MC	3	1			
138	Ushetu DC	1	5	5		
139	Bariadi DC	1		5		
140	Bariadi TC	3				
141	Busega DC	4		9		
142	Itilima DC	1	1	3		
143	Maswa DC		1	6		
144	Meatu DC	4	4			
145	Ikungi DC	2		2		
146	Iramba DC		3	7		1
147	Itigi DC		2	2		
148	Manyoni DC		1	4		
149	Mkalama DC		3			
150	Singida DC	1		3		
151	Singida MC	1	4			
152	Ileje DC	14	5	5		
153	Mbozi DC	1	6			
154	Momba DC	2	2			
155	Tunduma TC	2	8			
156	Igunga DC		1	7		
157	Kaliua DC	3	5			
158	Nzega DC		1	3		
159	Nzega TC	2	1			
160	Sikonge DC	11	1			
161	Uyui DC	2	6		1	
162	Tabora MC	16	7	1		
163	Urambo DC		2	6	1	
164	Bumbuli DC	1		9		
165	Handeni DC	1	3	7		
166	Korogwe DC	6	2	6		
167	Korogwe TC	12	3			
168	Lushoto DC	2	2			
169	Mkinga DC			8		
170	Muheza DC			5		
171	Pangani DC	5	2	9		
172	Tanga CC	7	5			
173	Mtama DC	6	5			
	<b>Total</b>	<b>389</b>	<b>414</b>	<b>352</b>	<b>2</b>	<b>3</b>



**Appendix 4: Total recurrent and development budget against total release for financial year 2022/23**

<b>1. RECURRENT EXPENDITURE</b>					
<b>S/N</b>	<b>A: PO-RALG</b>	<b>Description</b>	<b>Approved budget(TZS) A</b>	<b>Releases (TZS) B</b>	<b>Under/over (TZS) C=B-A</b>
1	PO-RALG and its affiliates	Recurrent	80,248,321,915	75,616,495,821	(4,631,826,093)
2	Teachers' Service Commission (TSC)	Recurrent	14,984,495,000	13,337,604,303	(1,646,890,697)
	<b>Total</b>		<b>95,232,816,915</b>	<b>88,954,100,125</b>	<b>(6,278,716,790)</b>
	<b>B: RS including its LGAs</b>	<b>Description</b>	<b>Approved budget(TZS) A</b>	<b>Releases (TZS) B</b>	<b>Under/over (TZS) C=B-A</b>
1	KATAVI	Recurrent	72,980,607,500	72,895,589,841	(85,017,659)
2	SIMIYU	Recurrent	145,969,662,118	142,407,015,124	(3,562,646,994)
3	NJOMBE	Recurrent	149,647,982,431	137,670,193,165	(11,977,789,266)
4	GEITA	Recurrent	207,133,308,600	188,175,195,422	(18,958,113,178)
5	ARUSHA	Recurrent	248,082,391,274	244,834,464,164	(3,247,927,110)
6	PWANI	Recurrent	236,841,245,794	226,226,591,159	(10,614,654,635)
7	DODOMA	Recurrent	248,806,187,592	220,764,347,075	(28,041,840,518)
8	IRINGA	Recurrent	172,079,889,575	160,808,549,310	(11,271,340,265)
9	KIGOMA	Recurrent	161,744,428,000	152,977,254,873	(8,767,173,127)
10	KILIMANJARO	Recurrent	264,707,593,221	234,586,725,108	(30,120,868,113)
11	LINDI	Recurrent	126,221,132,500	111,878,790,346	(14,342,342,154)
12	MARA	Recurrent	225,078,723,000	211,804,010,751	(13,274,712,2490)
13	MBEYA	Recurrent	262,405,038,400	267,035,201,254	(4,630,162,8540)
14	MOROGORO	Recurrent	307,566,610,000	284,788,748,960	(22,777,861,040)
15	MTWARA	Recurrent	173,259,444,000	157,560,873,065	(15,698,570,9350)
16	MWANZA	Recurrent	340,144,665,700	330,927,931,628	(9,216,734,072)
17	RUVUMA	Recurrent	183,155,073,661	180,936,741,953	(2,218,331,708)
18	SHINYANGA	Recurrent	158,658,665,000	149,840,751,587	(8,817,913,413)
19	SINGIDA	Recurrent	156,846,452,729	139,514,887,066	(17,331,565,664)
20	TABORA	Recurrent	207,269,882,292	199,257,976,058	(8,011,906,234)
21	TANGA	Recurrent	280,585,443,200	265,175,178,047	(15,410,265,153)

1. RECURRENT EXPENDITURE					
S/N	A: PO-RALG	Description	Approved budget(TZS) A	Releases (TZS) B	Under/over (TZS) C=B-A
22	KAGERA	Recurrent	258,359,833,000	233,073,916,280	(25,285,916,720)
23	DAR ES SALAAM	Recurrent	469,157,115,318	411,519,470,376	(57,637,644,942)
24	RUKWA	Recurrent	105,649,044,029	101,164,956,808	(4,484,087,221)
25	SONGWE	Recurrent	118,614,198,800	121,222,826,954	2,608,628,154
26	MANYARA	Recurrent	173,974,846,000	169,889,578,885	(4,085,267,115)
	<b>Total</b>		<b>5,454,939,463,734</b>	<b>5,116,937,765,260</b>	<b>338,001,698,474</b>
	<b>Grand total 1</b>		<b>5,550,172,280,649</b>	<b>5,205,891,865,385</b>	<b>(344,280,415,264)</b>
2. DEVELOPMENT EXPENDITURE					
S/N	A: PO-RALG	Description	Approved budget(TZS) A	Releases (TZS) B	Under/over (TZS) C=B-A
1	PO-RALG and its affiliates	Development	769,035,363,448	757,931,769,450	(11,103,593,998)
2	TEACHERS SERVICE COMMISSION	Development	38,460,000	-	(38,460,000)
	<b>Total</b>		<b>769,073,823,448</b>	<b>757,931,769,450</b>	<b>(11,142,053,998)</b>
B: RS including its LGAs					
		Description	Approved budget(TZS) A	Releases (TZS) B	Under/over (TZS) C=B-A
1	KATAVI	Development	48,787,691,163	32,453,668,072	(16,334,023,091)
2	SIMIYU	Development	74,675,641,292	43,845,564,638	(30,830,076,654)
3	NJOMBE	Development	64,289,710,000	37,750,737,771	(26,538,972,229)
4	GEITA	Development	91,056,864,712	72,991,096,232	(18,065,768,480)
5	ARUSHA	Development	115,565,869,024	85,191,179,045	(30,374,689,979)
6	PWANI	Development	104,260,763,393	81,410,089,275	(22,850,674,117)
7	DODOMA	Development	136,120,787,220	69,683,003,432	(66,437,783,788)
8	IRINGA	Development	65,788,345,003	43,706,532,193	(22,081,812,810)
9	KIGOMA	Development	104,091,347,268	59,054,844,673	(45,036,502,595)
10	KILIMANJARO	Development	86,263,960,450	58,465,040,056	(27,798,920,394)
11	LINDI	Development	66,549,682,500	36,709,792,940	(29,839,889,560)
12	MARA	Development	106,187,376,139	68,308,168,602	(37,879,207,537)
13	MBEYA	Development	91,068,542,863	59,178,299,547	(31,890,243,316)
14	MOROGORO	Development	120,152,850,885	80,835,164,545	(39,317,686,341)
15	MTWARA	Development	84,950,760,250	48,023,606,497	(36,927,153,753)

1. RECURRENT EXPENDITURE					
S/N	A: PO-RALG	Description	Approved budget(TZS) A	Releases (TZS) B	Under/over (TZS) C=B-A
16	MWANZA	Development	149,468,222,896	112,587,316,957	(36,880,905,940)
17	RUVUMA	Development	85,288,221,000	50,550,068,300	(34,738,152,700)
18	SHINYANGA	Development	80,305,568,250	49,534,477,477	(30,771,090,773)
19	SINGIDA	Development	91,420,331,146	49,423,853,758	(41,996,477,387)
20	TABORA	Development	97,166,972,317	67,653,635,148	(29,513,337,168)
21	TANGA	Development	125,741,334,400	71,688,029,621	(54,053,304,779)
22	KAGERA	Development	104,654,591,105	75,401,813,238	(29,252,777,867)
23	DAR ES SALAAM	Development	207,578,263,250	164,354,502,233	(43,223,761,017)
24	RUKWA	Development	51,513,136,000	29,446,136,141	(22,066,999,859)
25	SONGWE	Development	58,405,135,500	43,899,660,148	(14,505,475,352)
26	MANYARA	Development	88,550,174,053	50,525,525,500	(38,024,648,552)
	<b>Total</b>		<b>2,499,902,142,079</b>	<b>1,642,671,806,041</b>	<b>(857,230,336,038)</b>
	<b>Grand total 2</b>		<b>3,268,975,965,527</b>	<b>2,400,603,575,491</b>	<b>(868,372,390,036)</b>
	<b>General total (1+2)</b>		<b>8,819,148,246,176</b>	<b>7,606,495,440,876</b>	<b>(1,212,652,805,300)</b>

#### Appendix 5: Own-source revenue collection comparison of budget figures and actual collections for 2022/23

SN	Name of LGAs	Budget (TZS) A	Actual collected (TZS) B	Under/over (TZS) C=B-A	% variance=C/A*100
1	Arusha DC	3,093,023,177	5,696,713,484	2,603,690,307	84.18
2	Arusha CC	30,872,811,705	32,254,823,259	1,382,011,554	4.48
3	Babati DC	2,648,759,000	3,475,741,312	826,982,312	31.22
4	Babati TC	2,799,523,431	2,965,503,721	165,980,290	5.93
5	Bagamoyo DC	4,600,000,000	5,458,309,060	858,309,060	18.66
6	Bahi DC	791,250,000	1,702,426,572	911,176,572	115.16
7	Bariadi DC	1,968,368,460	1,737,956,310	- 230,412,150	-11.71
8	Bariadi TC	3,256,400,000	3,061,212,595	- 195,187,405	-5.99
9	Biharamulo DC	3,511,584,000	2,203,830,288	- 1,307,753,712	-37.24
10	Buchosa DC	4,326,408,260	2,506,101,496	- 1,820,306,764	-42.07
11	Buhigwe DC	1,070,542	1,161,991	91,449	8.54
12	Bukoba DC	2,080,500,000	2,614,346,272	533,846,272	25.66
13	Bukoba MC	3,535,551,704	3,349,871,592	- 185,680,112	-5.25
14	Bukombe DC	2,222,247,498	1,711,334,728	- 510,912,770	-22.99
15	Bumbuli DC	1,032,920,000	974,140,788	- 58,779,212	-5.69
16	Bunda DC	1,954,700,000	1,616,743,493	- 337,956,507	-17.29
17	Bunda TC	1,822,025,000	1,841,261,793	19,236,793	1.06
18	Busega DC	1,980,882,087	1,761,205,287	- 219,676,800	-11.09
19	Busokelo DC	1,512,717,721	1,176,240,493	- 336,477,228	-22.24
20	Butiama DC	1,700,600,000	2,630,556,084	929,956,084	54.68
21	Chalinze DC	5,766,915,906	12,902,499,971	7,135,584,065	123.73
22	Chamwino DC	1,092,000,000	3,323,334,688	2,231,334,688	204.33

SN	Name of LGAs	Budget (TZS) A	Actual collected (TZS) B	Under/over (TZS) C=B-A	% variance=C/A*100
23	Chato DC	3,039,621,037	1,677,364,206	- 1,362,256,831	-44.82
24	Chemba DC	2,028,821,767	1,672,564,151	- 356,257,616	-17.56
25	Chunya DC	4,774,301,416	4,538,224,315	- 236,077,101	-4.94
26	Dar es Salaam CC	73,560,119,329	59,688,704,280	-13,871,415,048	-18.86
27	Dodoma CC	55,127,359,997	37,542,225,543	-17,585,134,454	-31.9
28	Gairo DC	1,561,798,798	1,367,105,452	- 194,693,346	-12.47
29	Geita DC	4,994,047,056	4,733,164,421	- 260,882,635	-5.22
30	Geita TC	13,134,802,296	11,296,295,792	- 1,838,506,504	-14
31	Hai DC	4,769,745,460	3,501,446,412	- 1,268,299,048	-26.59
32	Hanang DC	3,669,472,000	4,540,086,327	870,614,327	23.73
33	Handeni DC	2,605,344,231	2,057,809,165	- 547,535,066	-21.02
34	Handeni TC	1,691,687,242	1,661,357,167	- 30,330,075	-1.79
35	Ifakara TC	4,294,782,006	3,576,815,359	- 717,966,647	-16.72
36	Ikungu DC	3,925,000,000	3,347,604,128	- 577,395,872	-14.71
37	Ikungi DC	2,411,200,000	2,316,468,189	- 94,731,811	-3.93
38	Ileje DC	2,309,738,381	2,279,381,014	- 30,357,367	-1.31
39	Ilemela MC	14,135,186,000	17,094,972,535	2,959,786,535	20.94
40	Iramba DC	1,755,302,099	2,696,053,048	940,750,949	53.59
41	Iringa DC	3,970,875,130	3,858,482,437	- 112,392,693	-2.83
42	Iringa MC	3,934,473,613	3,796,142,113	- 138,331,499	-3.52
43	Itigi DC	1,629,564,000	1,589,132,436	- 40,431,564	-2.48
44	Itilima DC	930,675,970	1,721,489,372	790,813,402	84.97
45	Kahama MC	9,006,675,950	10,216,790,464	1,210,114,514	13.44
46	Kakonko DC	498,895,240	1,614,103,645	1,115,208,405	223.54
47	Kalambo DC	1,744,000,000	1,843,777,023	99,777,023	5.72
48	Kaliua DC	4,918,900,000	5,179,516,232	260,616,232	5.3
49	Karagwe DC	4,007,991,737	4,712,748,723	704,756,986	17.58
50	Karatu DC	3,446,788,000	4,470,799,260	1,024,011,260	29.71
51	Kasulu DC	1,748,923,000	2,996,279,998	1,247,356,998	71.32
52	Kasulu TC	2,018,895,984	1,975,743,939	- 43,152,045	-2.14
53	Kibaha DC	4,780,601,296	3,061,768,522	- 1,718,832,774	-35.95
54	Kibaha TC	5,361,984,799	6,509,334,343	1,147,349,544	21.4
55	Kibiti DC	1,318,036,270	2,449,859,456	1,131,823,186	85.87
56	Kibondo DC	1,987,087,351	1,662,423,434	- 324,663,917	-16.34
57	Kigamboni MC	10,447,121,200	12,792,215,443	2,345,094,243	22.45
58	Kigoma DC	939,950,000	711,353,000	- 228,597,000	-24.32
59	Kigoma/Ujiji MC	3,196,700,000	2,640,383,007	- 556,316,993	-17.4
60	Kilindi DC	1,855,949,889	1,454,112,084	- 401,837,805	-21.65
61	Kilolo DC	4,186,579,058	2,759,336,520	- 1,427,242,538	-34.09
62	Kilosa DC	5,724,034,520	7,700,896,687	1,976,862,167	34.54
63	Kilwa DC	5,801,315,760	6,319,205,454	517,889,694	8.93
64	Kinondoni MC	34,182,085,690	56,986,696,991	22,804,611,301	66.72
65	Kisarawe DC	2,117,722,976	1,997,124,859	- 120,598,117	-5.69
66	Kishapu DC	4,086,701,000	3,725,696,103	- 361,004,897	-8.83
67	Kiteto DC	2,015,660,010	2,459,808,457	444,148,447	22.03
68	Kondoa DC	2,925,789,219	2,628,945,576	- 296,843,643	-10.15
69	Kondoa TC	1,456,207,266	1,119,101,395	- 337,105,871	-23.15
70	Kongwa DC	4,607,340,000	4,284,676,108	- 322,663,892	-7
71	Korogwe DC	3,704,475,536	1,566,343,167	- 2,138,132,369	-57.72
72	Korogwe TC	32,000,000	2,122,990,300	2,090,990,300	6,534.34
73	Kwimba DC	4,681,066,189	3,439,631,932	- 1,241,434,257	-26.52
74	Kyela DC	3,511,374,174	3,236,752,732	- 274,621,443	-7.82
75	Kyerwa DC	4,405,156,599	4,087,480,541	- 317,676,058	-7.21
76	Lindi MC	2,534,290,179	2,543,747,553	9,457,374	0.37
77	Liwale DC	515,404,000	4,520,727,006	4,005,323,006	777.12
78	Longido DC	2,949,771,000	2,591,266,968	- 358,504,032	-12.15
79	Ludewa DC	1,230,912,202	2,316,855,519	1,085,943,317	88.22
80	Lushoto DC	1,669,000,000	2,332,641,567	663,641,567	39.76

SN	Name of LGAs	Budget (TZS) A	Actual collected (TZS) B	Under/over (TZS) C=B-A	% variance=C/A*100
81	Madaba DC	1,144,407,172	1,129,266,197	- 15,140,976	-1.32
82	Mafia DC	2,172,848,805	1,807,358,482	- 365,490,323	-16.82
83	Mafinga TC	5,763,939,843	5,763,939,843	-	0
84	Magu DC	4,231,752,000	3,833,719,338	- 398,032,662	-9.41
85	Makambako TC	3,085,069,776	3,085,069,776	-	0
86	Makete DC	3,000,320,000	3,810,329,949	810,009,949	27
87	Malinyi DC	2,523,303	3,152,434	629,131	24.93
88	Manyoni DC	1,686,920,000	2,901,394,987	1,214,474,987	71.99
89	Masasi DC	3,147,101,054	2,536,556,038	- 610,545,016	-19.4
90	Masasi TC	2,019,088,196	1,887,702,107	- 131,386,089	-6.51
91	Maswa DC	4,099,681,948	3,606,315,475	- 493,366,473	-12.03
92	Mbarali DC	6,927,047,496	6,206,970,927	- 720,076,569	-10.4
93	Mbeya CC	18,266,000,000	17,958,516,137	- 307,483,863	-1.68
94	Mbeya DC	5,250,661,766	4,542,255,215	- 708,406,551	-13.49
95	Mbinga DC	9,057,372,077	5,399,403,477	- 3,657,968,600	-40.39
96	Mbinga TC	2,116,235,000	2,134,982,646	18,747,646	0.89
97	Mbogwe DC	3,017,016,000	2,559,975,975	- 457,040,025	-15.15
98	Mbozi DC	3,764,119,684	3,777,037,066	12,917,382	0.34
99	Mbulu DC	1,531,200,000	2,330,437,335	799,237,335	52.2
100	Mbulu TC	1,844,346,304	1,822,385,516	- 21,960,788	-1.19
101	Meatu DC	2,233,704,500	2,928,821,023	695,116,523	31.12
102	Meru DC	6,304,928,000	7,330,572,713	1,025,644,713	16.27
103	Miskenyi DC	4,885,900,000	5,775,273,344	889,373,344	18.2
104	Misungwi DC	2,534,879,840	3,040,556,564	505,676,724	19.95
105	Mkalama DC	1,800,828,500	1,748,480,063	- 52,348,437	-2.91
106	Mkinga DC	1,088,600,000	2,155,204,224	1,066,604,224	97.98
107	Mkuranga DC	1,671,586,840	10,470,947,001	8,799,360,161	526.41
108	Mlele DC	1,416,154,871	1,697,959,934	281,805,063	19.9
109	Mlimba DC	4,040,755,050	4,823,717,317	782,962,267	19.38
110	Momba DC	1,800,000,000	2,337,126,645	537,126,645	29.84
111	Monduli DC	2,585,542,006	2,404,600,904	- 180,941,102	-7
112	Morogoro DC	5,371,782,391	4,936,391,065	- 435,391,326	-8.11
113	Morogoro MC	12,654,400,000	13,012,123,148	357,723,148	2.83
114	Moshi DC	4,101,351,122	3,873,731,909	- 227,619,213	-5.55
115	Moshi MC	9,880,620,317	5,894,430,979	- 3,986,189,338	-40.34
116	Mpanda DC	6,274,163,799	9,331,779,473	3,057,615,674	48.73
117	Mpanda MC	2,799,515,731	3,742,886,991	943,371,260	33.7
118	Mpimbwe DC	1,490,500,000	2,313,793,592	823,293,592	55.24
119	Mpwapwa DC	998,763,000	2,027,412,085	1,028,649,085	102.99
120	Msalata DC	4,962,740,000	6,379,176,657	1,416,436,657	28.54
121	Mtama DC	1,501,423,850	2,290,119,796	788,695,946	52.53
122	Mtwara DC	3,056,387,900	4,006,748,343	950,360,443	31.09
123	Mtwara Mikindani MC	6,904,563,586	3,904,136,970	- 3,000,426,616	-43.46
124	Mufindi DC	6,950,461,000	6,759,918,364	- 190,542,636	-2.74
125	Muheza DC	2,695,000,000	2,699,507,459	4,507,459	0.17
126	Muleba DC	6,337,100,000	7,094,903,470	757,803,470	11.96
127	Musoma DC	1,208,286,000	1,802,619,335	594,333,335	49.19
128	Musoma MC	4,223,138,000	3,275,753,246	- 947,384,754	-22.43
129	Mvomero DC	3,466,966,528	3,249,064,397	- 217,902,131	-6.29
130	Mwanga DC	2,573,545,286	2,868,709,893	295,164,607	11.47
131	Mwanza CC	19,982,884,240	21,324,355,697	1,341,471,457	6.71
132	Nachingwea DC	2,172,330,312	5,691,863,509	3,519,533,197	162.02
133	Namtumbo DC	1,883,609,348	1,388,027,842	- 495,581,507	-26.31
134	Nanyamba TC	1,906,512,600	1,697,773,094	- 208,739,506	-10.95
135	Nanyumbu DC	2,585,820,000	2,777,752,481	191,932,481	7.42
136	Newala DC	2,379,730,001	1,196,986,591	- 1,182,743,410	-49.7
137	Newala TC	2,675,619,000	2,186,588,412	- 489,030,588	-18.28

SN	Name of LGAs	Budget (TZS) A	Actual collected (TZS) B	Under/over (TZS) C=B-A	% variance=C/A*100
138	Ngara DC	1,969,802,464	4,432,140,569	2,462,338,105	125
139	Ngorongoro DC	3,027,200,000	1,937,703,411	- 1,089,496,589	-35.99
140	Njombe DC	4,144,901,555	3,230,700,919	- 914,200,636	-22.06
141	Njombe TC	8,275,689,907	7,566,374,156	- 709,315,750	-8.57
142	Nkasi DC	3,010,391,707	2,528,044,021	- 482,347,686	-16.02
143	Nsimbo DC	1,327,189,000	676,242,618	- 650,946,382	-49.05
144	Nyang'hwale DC	4,438,347,818	3,107,867,878	- 1,330,479,940	-29.98
145	Nyasa DC	1,403,059,300	1,331,374,953	- 71,684,347	-5.11
146	Nzega DC	2,564,100,000	2,056,778,269	- 507,321,731	-19.79
147	Nzega TC	3,383,430,000	2,902,041,080	- 481,388,920	-14.23
148	Pangani DC	470,194,000	1,767,666,134	1,297,472,134	275.94
149	Rombo DC	2,697,678,725	4,270,043,174	1,572,364,449	58.29
150	Rorya DC	1,472,970,255	1,388,416,034	- 84,554,221	-5.74
151	Ruangwa DC	3,936,750,868	2,862,075,127	- 1,074,675,742	-27.3
152	Rufiji DC	3,930,252,000	5,325,366,355	1,395,114,355	35.5
153	Rungwe DC	4,968,466,579	2,770,272,472	- 2,198,194,107	-44.24
154	Same DC	2,891,414,434	3,043,172,122	151,757,688	5.25
155	Sengerema DC	2,750,000,000	2,154,902,561	- 595,097,439	-21.64
156	Serengeti DC	2,819,913,196	2,397,191,404	- 422,721,792	-14.99
157	Shinyanga DC	3,493,976,800	2,763,660,301	- 730,316,499	-20.9
158	Shinyanga MC	5,717,743,455	5,073,999,559	- 643,743,896	-11.26
159	Siha DC	2,624,195,000	1,602,501,451	- 1,021,693,549	-38.93
160	Sikonge DC	2,441,113,998	2,367,188,473	- 73,925,525	-3.03
161	Simanjiro DC	2,715,950,000	2,603,784,053	- 112,165,947	-4.13
162	Singida DC	985,496,915	1,551,334,353	565,837,438	57.42
163	Singida MC	3,200,015,556	5,016,062,188	1,816,046,632	56.75
164	Songea DC	1,383,556,800	2,314,118,285	930,561,485	67.26
165	Songea MC	5,218,050,188	5,501,689,204	283,639,016	5.44
166	Songwe DC	3,822,116,533	3,429,396,745	- 392,719,789	-10.27
167	Sumbawanga DC	3,027,801,500	3,530,794,024	502,992,524	16.61
168	Sumbawanga MC	2,496,584,000	2,260,780,000	- 235,804,000	-9.45
169	Tabora MC	5,995,135,607	5,343,545,793	- 651,589,814	-10.87
170	Tandahimba DC	5,558,727,900	3,850,286,328	- 1,708,441,572	-30.73
171	Tanga CC	18,234,000,000	13,780,920,792	- 4,453,079,208	-24.42
172	Tarime DC	7,935,400,000	9,332,987,098	1,397,587,098	17.61
173	Tarime TC	2,713,600,000	2,363,211,759	- 350,388,241	-12.91
174	Temeke MC	36,241,033,137	33,015,504,497	- 3,225,528,640	-8.9
175	Tunduma TC	9,111,279,999	9,279,393,661	168,113,662	1.85
176	Tunduru DC	5,112,540,200	4,379,226,833	- 733,313,367	-14.34
177	Ubungo MC	27,149,902,068	15,217,728,225	-11,932,173,842	-43.95
178	Ukerewe DC	1,817,202,000	3,055,822,145	1,238,620,145	68.16
179	Ulanga DC	4,438,798,387	2,948,196,907	- 1,490,601,480	-33.58
180	Urambo DC	2,786,300,000	2,676,044,847	- 110,255,153	-3.96
181	Ushetu DC	2,641,325,175	2,219,549,862	- 421,775,313	-15.97
182	Uyui DC	3,018,379,413	2,857,909,659	- 160,469,754	-5.32
183	Uvinza DC	14,358,000	1,817,577,000	1,803,219,000	12,558.98
184	Wanging'ombe DC	6,519,697,590	4,136,357,190	- 2,383,340,400	-36.56
	<b>Total</b>	<b>911,863,338,484</b>	<b>912,123,865,087</b>	<b>260,526,603</b>	<b>0.03</b>

## Appendix 6: LGAs exceeding approved budget for own-source revenue collection

SN	Name of LGA	Budget (TZS)	Actual collected(TZS)	Under/over (TZS)	% variance= C/A*100
		A	B	C=B-A	
1	Buhigwe DC	1,070,542	1,161,991	91,449	8.54
2	Malinyi DC	2,523,303	3,152,434	629,131	24.93
3	Muheza DC	2,695,000,000	2,699,507,459	4,507,459	0.17
4	Lindi MC	2,534,290,179.27	2,543,747,553.42	9,457,374	0.37
5	Mbozi DC	3,764,119,683.62	3,777,037,066.10	12,917,382	0.34
6	Mbinga TC	2,116,235,000	2,134,982,646	18,747,646	0.89
7	Bunda TC	1,822,025,000	1,841,261,793	19,236,793	1.06
8	Kalambo DC	1,744,000,000	1,843,777,023	99,777,023	5.72
9	Same DC	2,891,414,434	3,043,172,122	151,757,688	5.25
10	Babati TC	2,799,523,431	2,965,503,721	165,980,290	5.93
11	Tunduma TC	9,111,279,999	9,279,393,661	168,113,662	1.85
12	Nanyumbu DC	2,585,820,000	2,777,752,481	191,932,481	7.42
13	Kaliua DC	4,918,900,000	5,179,516,232	260,616,232	5.3
14	Mlele DC	1,416,154,871	1,697,959,934	281,805,063	19.9
15	Songea MC	5,218,050,188	5,501,689,204	283,639,016	5.44
16	Mwanga DC	2,573,545,286	2,868,709,893	295,164,607	11.47
17	Morogoro MC	12,654,400,000	13,012,123,148	357,723,148	2.83
18	Kiteto DC	2,015,660,010	2,459,808,457	444,148,447	22.03
19	Sumbawanga DC	3,027,801,500	3,530,794,024	502,992,524	16.61
20	Misungwi DC	2,534,879,840	3,040,556,564	505,676,724	19.95
21	Kilwa DC	5,801,315,760	6,319,205,454	517,889,694	8.93
22	Bukoba DC	2,080,500,000	2,614,346,272	533,846,272	25.66
23	Momba DC	1,800,000,000	2,337,126,645	537,126,645	29.84
24	Singida DC	985,496,915	1,551,334,353	565,837,438	57.42
25	Musoma DC	1,208,286,000	1,802,619,335	594,333,335	49.19
26	Lushoto DC	1,669,000,000	2,332,641,567	663,641,567	39.76
27	Meatu DC	2,233,704,500	2,928,821,023	695,116,523	31.12
28	Karagwe DC	4,007,991,737	4,712,748,723	704,756,986	17.58
29	Muleba DC	6,337,100,000	7,094,903,470	757,803,470	11.96
30	Mlimba DC	4,040,755,050	4,823,717,317	782,962,267	19.38
31	Mtama DC	1,501,423,850	2,290,119,796	788,695,946	52.53
32	Itilima DC	930,675,970	1,721,489,372	790,813,402	84.97
33	Mbulu DC	1,531,200,000	2,330,437,335	799,237,335	52.2
34	Makete DC	3,000,320,000	3,810,329,949	810,009,949	27
35	Mpimbwe DC	1,490,500,000	2,313,793,592	823,293,592	55.24
36	Babati DC	2,648,759,000	3,475,741,312	826,982,312	31.22
37	Bagamoyo DC	4,600,000,000	5,458,309,060	858,309,060	18.66
38	Hanang DC	3,669,472,000	4,540,086,327	870,614,327	23.73
39	Missenyi DC	4,885,900,000	5,775,273,344	889,373,344	18.2
40	Bahi DC	791,250,000	1,702,426,572	911,176,572	115.16
41	Butiama DC	1,700,600,000	2,630,556,084	929,956,084	54.68
42	Songea DC	1,383,556,800	2,314,118,285	930,561,485	67.26
43	Iramba DC	1,755,302,099	2,696,053,048	940,750,949	53.59
44	Mpanda MC	2,799,515,731	3,742,886,991	943,371,260	33.7
45	Mtwara DC	3,056,387,900	4,006,748,343	950,360,443	31.09
46	Karatu DC	3,446,788,000	4,470,799,260	1,024,011,260	29.71
47	Meru DC	6,304,928,000	7,330,572,713	1,025,644,713	16.27
48	Mpwapwa DC	998,763,000	2,027,412,085	1,028,649,085	102.99
49	Mkinga DC	1,088,600,000	2,155,204,224	1,066,604,224	97.98
50	Ludewa DC	1,230,912,202	2,316,855,519	1,085,943,317	88.22
51	Kakonko DC	498,895,240	1,614,103,645	1,115,208,405	223.54
52	Kibiti DC	1,318,036,270	2,449,859,456	1,131,823,186	85.87
53	Kibaha TC	5,361,984,799	6,509,334,343	1,147,349,544	21.4
54	Kahama MC	9,006,675,950	10,216,790,464	1,210,114,514	13.44

SN	Name of LGA	Budget (TZS)	Actual collected(TZS)	Under/over (TZS)	% variance= C/A*100
		A	B	C=B-A	
55	Manyoni DC	1,686,920,000	2,901,394,987	1,214,474,987	71.99
56	Ukerewe DC	1,817,202,000	3,055,822,145	1,238,620,145	68.16
57	Kasulu DC	1,748,923,000	2,996,279,998	1,247,356,998	71.32
58	Pangani DC	470,194,000	1,767,666,134	1,297,472,134	275.94
59	Mwanza CC	19,982,884,240	21,324,355,697	1,341,471,457	6.71
60	Arusha CC	30,872,811,705	32,254,823,259	1,382,011,554	4.48
61	Rufiji DC	3,930,252,000	5,325,366,355	1,395,114,355	35.5
62	Tarime DC	7,935,400,000	9,332,987,098	1,397,587,098	17.61
63	Msalala DC	4,962,740,000	6,379,176,657	1,416,436,657	28.54
64	Rombo DC	2,697,678,725	4,270,043,174	1,572,364,449	58.29
65	Uvinza DC	14,358,000	1,817,577,000	1,803,219,000	12,558.98
66	Singida MC	3,200,015,556	5,016,062,188	1,816,046,632	56.75
67	Kilosa DC	5,724,034,520	7,700,896,687	1,976,862,167	34.54
68	Korogwe TC	32,000,000	2,122,990,300	2,090,990,300	6,534.34
69	Chamwino DC	1,092,000,000	3,323,334,688	2,231,334,688	204.33
70	Kigamboni MC	10,447,121,200	12,792,215,443	2,345,094,243	22.45
71	Ngara DC	1,969,802,464	4,432,140,569	2,462,338,105	125
72	Arusha DC	3,093,023,177	5,696,713,484	2,603,690,307	84.18
73	Ilemela MC	14,135,186,000	17,094,972,535	2,959,786,535	20.94
74	Mpanda DC	6,274,163,799	9,331,779,473	3,057,615,674	48.73
75	Nachingwea DC	2,172,330,312	5,691,863,509	3,519,533,197	162.02
76	Liwale DC	515,404,000	4,520,727,006	4,005,323,006	777.12
77	Chalinze DC	5,766,915,906	12,902,499,971	7,135,584,065	123.73
78	Mkuranga DC	1,671,586,840	10,470,947,001	8,799,360,161	526.41
79	Kinondoni MC	34,182,085,690	56,986,696,991	22,804,611,301	66.72
<b>Total</b>		<b>327,986,323,174</b>	<b>444,127,705,034</b>	<b>116,141,381,860</b>	<b>35.41</b>

## Appendix 7: LGAs with collection of own source revenue below approved budget

SN	Name of LGA	Budget (TZS)	Actual collected(TZS)	Under/over (TZS)	% variance= C/A*100
		A	B	C=B-A	
1	Dodoma CC	55,127,359,997	37,542,225,543	- 17,585,134,454	-31.9
2	Dar es Salaam CC	73,560,119,329	59,688,704,280	- 13,871,415,048	-18.86
3	Ubungo MC	27,149,902,068	15,217,728,225	- 11,932,173,842	-43.95
4	Tanga CC	18,234,000,000	13,780,920,792	- 4,453,079,208	-24.42
5	Moshi MC	9,880,620,317	5,894,430,979	- 3,986,189,338	-40.34
6	Mbinga DC	9,057,372,077	5,399,403,477	- 3,657,968,600	-40.39
7	Temeke MC	36,241,033,137	33,015,504,497	- 3,225,528,640	-8.9
8	Mtwara Mikindani MC	6,904,563,586	3,904,136,970	- 3,000,426,616	-43.46
9	Wanging'ombe DC	6,519,697,590	4,136,357,190	- 2,383,340,400	-36.56
10	Rungwe DC	4,968,466,579	2,770,272,472	- 2,198,194,107	-44.24
11	Korogwe DC	3,704,475,536	1,566,343,167	- 2,138,132,369	-57.72
12	Geita TC	13,134,802,296	11,296,295,792	- 1,838,506,504	-14
13	Buchosa DC	4,326,408,260	2,506,101,496	- 1,820,306,764	-42.07
14	Kibaha DC	4,780,601,296	3,061,768,522	- 1,718,832,774	-35.95
15	Tandahimba DC	5,558,727,900	3,850,286,328	- 1,708,441,572	-30.73
16	Ulanga DC	4,438,798,387	2,948,196,907	- 1,490,601,480	-33.58
17	Kilolo DC	4,186,579,058	2,759,336,520	- 1,427,242,538	-34.09
18	Chato DC	3,039,621,037	1,677,364,206	- 1,362,256,831	-44.82
19	Nyang'hwale DC	4,438,347,818	3,107,867,878	- 1,330,479,940	-29.98
20	Biharamulo DC	3,511,584,000	2,203,830,288	- 1,307,753,712	-37.24
21	Hai DC	4,769,745,460	3,501,446,412	- 1,268,299,048	-26.59
22	Kwimba DC	4,681,066,189	3,439,631,932	- 1,241,434,257	-26.52
23	Newala DC	2,379,730,001	1,196,986,591	- 1,182,743,410	-49.7
24	Ngorongoro DC	3,027,200,000	1,937,703,411	- 1,089,496,589	-35.99



SN	Name of LGA	Budget (TZS)	Actual collected(TZS)	Under/over (TZS)	% variance= C/A*100
		A	B	C=B-A	
25	Ruangwa DC	3,936,750,868	2,862,075,127	- 1,074,675,742	-27.3
26	Siha DC	2,624,195,000	1,602,501,451	- 1,021,693,549	-38.93
27	Musoma MC	4,223,138,000	3,275,753,246	- 947,384,754	-22.43
28	Njombe DC	4,144,901,555	3,230,700,919	- 914,200,636	-22.06
29	Tunduru DC	5,112,540,200	4,379,226,833	- 733,313,367	-14.34
30	Shinyanga DC	3,493,976,800	2,763,660,301	- 730,316,499	-20.9
31	Mbarali DC	6,927,047,496	6,206,970,927	- 720,076,569	-10.4
32	Ifakara TC	4,294,782,006	3,576,815,359	- 717,966,647	-16.72
33	Njombe TC	8,275,689,907	7,566,374,156	- 709,315,750	-8.57
34	Mbeya DC	5,250,661,766	4,542,255,215	- 708,406,551	-13.49
35	Tabora MC	5,995,135,607	5,343,545,793	- 651,589,814	-10.87
36	Nsimbo DC	1,327,189,000	676,242,618	- 650,946,382	-49.05
37	Shinyanga MC	5,717,743,455	5,073,999,559	- 643,743,896	-11.26
38	Masaki DC	3,147,101,054	2,536,556,038	- 610,545,016	-19.4
39	Sengerema DC	2,750,000,000	2,154,902,561	- 595,097,439	-21.64
40	Igunga DC	3,925,000,000	3,347,604,128	- 577,395,872	-14.71
41	Kigoma/Ujiji MC	3,196,700,000	2,640,383,007	- 556,316,993	-17.4
42	Handeni DC	2,605,344,231	2,057,809,165	- 547,535,066	-21.02
43	Bukombe DC	2,222,247,498	1,711,334,728	- 510,912,770	-22.99
44	Nzega DC	2,564,100,000	2,056,778,269	- 507,321,731	-19.79
45	Namtumbo DC	1,883,609,348	1,388,027,842	- 495,581,507	-26.31
46	Maswa DC	4,099,681,948	3,606,315,475	- 493,366,473	-12.03
47	Newala TC	2,675,619,000	2,186,588,412	- 489,030,588	-18.28
48	Nkasi DC	3,010,391,707	2,528,044,021	- 482,347,686	-16.02
49	Nzega TC	3,383,430,000	2,902,041,080	- 481,388,920	-14.23
50	Mbogwe DC	3,017,016,000	2,559,975,975	- 457,040,025	-15.15
51	Morogoro DC	5,371,782,391	4,936,391,065	- 435,391,326	-8.11
52	Serengeti DC	2,819,913,196	2,397,191,404	- 422,721,792	-14.99
53	Ushetu DC	2,641,325,175	2,219,549,862	- 421,775,313	-15.97
54	Kilindi DC	1,855,949,889	1,454,112,084	- 401,837,805	-21.65
55	Magu DC	4,231,752,000	3,833,719,338	- 398,032,662	-9.41
56	Songwe DC	3,822,116,533	3,429,396,745	- 392,719,789	-10.27
57	Mafia DC	2,172,848,805	1,807,358,482	- 365,490,323	-16.82
58	Kishapu DC	4,086,701,000	3,725,696,103	- 361,004,897	-8.83
59	Longido DC	2,949,771,000	2,591,266,968	- 358,504,032	-12.15
60	Chemba DC	2,028,821,767	1,672,564,151	- 356,257,616	-17.56
61	Tarime TC	2,713,600,000	2,363,211,759	- 350,388,241	-12.91
62	Bunda DC	1,954,700,000	1,616,743,493	- 337,956,507	-17.29
63	Kondoa TC	1,456,207,266	1,119,101,395	- 337,105,871	-23.15
64	Busokelo DC	1,512,717,721	1,176,240,493	- 336,477,228	-22.24
65	Kibondo DC	1,987,087,351	1,662,423,434	- 324,663,917	-16.34
66	Kongwa DC	4,607,340,000	4,284,676,108	- 322,663,892	-7
67	Kyerwa DC	4,405,156,599	4,087,480,541	- 317,676,058	-7.21
68	Mbeya CC	18,266,000,000	17,958,516,137	- 307,483,863	-1.68
69	Kondoa DC	2,925,789,219	2,628,945,576	- 296,843,643	-10.15
70	Kyela DC	3,511,374,174	3,236,752,732	- 274,621,443	-7.82
71	Geita DC	4,994,047,056	4,733,164,421	- 260,882,635	-5.22
72	Chunya DC	4,774,301,416	4,538,224,315	- 236,077,101	-4.94
73	Sumbawanga MC	2,496,584,000	2,260,780,000	- 235,804,000	-9.45
74	Bariadi DC	1,968,368,460	1,737,956,310	- 230,412,150	-11.71
75	Kigoma DC	939,950,000	711,353,000	- 228,597,000	-24.32
76	Moshi DC	4,101,351,122	3,873,731,909	- 227,619,213	-5.55
77	Busega DC	1,980,882,087	1,761,205,287	- 219,676,800	-11.09
78	Mvomero DC	3,466,966,528	3,249,064,397	- 217,902,131	-6.29
79	Nanyamba TC	1,906,512,600	1,697,773,094	- 208,739,506	-10.95
80	Bariadi TC	3,256,400,000	3,061,212,595	- 195,187,405	-5.99
81	Gairo DC	1,561,798,798	1,367,105,452	- 194,693,346	-12.47
82	Mufindi DC	6,950,461,000	6,759,918,364	- 190,542,636	-2.74

SN	Name of LGA	Budget (TZS)	Actual collected(TZS)	Under/over (TZS)	% variance= C/A*100
		A	B	C=B-A	
83	Bukoba MC	3,535,551,704	3,349,871,592	- 185,680,112	-5.25
84	Monduli DC	2,585,542,006	2,404,600,904	- 180,941,102	-7
85	Uyui DC	3,018,379,413	2,857,909,659	- 160,469,754	-5.32
86	Iringa MC	3,934,473,613	3,796,142,113	- 138,331,499	-3.52
87	Masasi TC	2,019,088,196	1,887,702,107	- 131,386,089	-6.51
88	Kisarawe DC	2,117,722,976	1,997,124,859	- 120,598,117	-5.69
89	Iringa DC	3,970,875,130	3,858,482,437	- 112,392,693	-2.83
90	Simanjiro DC	2,715,950,000	2,603,784,053	- 112,165,947	-4.13
91	Urambo DC	2,786,300,000	2,676,044,847	- 110,255,153	-3.96
92	Ikungi DC	2,411,200,000	2,316,468,189	- 94,731,811	-3.93
93	Rorya DC	1,472,970,255	1,388,416,034	- 84,554,221	-5.74
94	Sikonge DC	2,441,113,998	2,367,188,473	- 73,925,525	-3.03
95	Nyasa DC	1,403,059,300	1,331,374,953	- 71,684,347	-5.11
96	Bumbuli DC	1,032,920,000	974,140,788	- 58,779,212	-5.69
97	Mkalama DC	1,800,828,500	1,748,480,063	- 52,348,437	-2.91
98	Kasulu TC	2,018,895,984	1,975,743,939	- 43,152,045	-2.14
99	Itigi DC	1,629,564,000	1,589,132,436	- 40,431,564	-2.48
100	Ileje DC	2,309,738,381	2,279,381,014	- 30,357,367	-1.31
101	Handeni TC	1,691,687,242	1,661,357,167	- 30,330,075	-1.79
102	Mbulu TC	1,844,346,304	1,822,385,516	- 21,960,788	-1.19
103	Madaba DC	1,144,407,172	1,129,266,197	- 15,140,976	-1.32
<b>Total</b>		<b>575,028,005,691</b>	<b>459,147,150,434</b>	<b>- 115,880,855,257</b>	<b>-20.15</b>

### Appendix 8: Recurrent grants released against approved budget

S/N	A: PO-RALG	Approved budget(TZS) A	Releases (TZS) B	Under/over (TZS) C=B-A
1	PO-RALG and its affiliates	80,248,321,914	75,616,495,821	(4,631,826,093)
2	Teachers' Service Commission (TSC)	14,984,495,000	13,337,604,303	(1,646,890,696)
	<b>Total</b>	<b>95,232,816,914</b>	<b>88,954,100,124</b>	<b>(6,278,716,789)</b>
	B: RS including its LGAs	Approved budget(TZS) A	Releases (TZS) B	Under/over (TZS) C=B-A
1	KATAVI	72,980,607,500	72,895,589,840	(85,017,659)
2	SIMIYU	145,969,662,118	142,407,015,123	(3,562,646,994)
3	NJOMBE	149,647,982,431	137,670,193,165	(11,977,789,265)
4	GEITA	207,133,308,600	188,175,195,422	(18,958,113,177)
5	ARUSHA	248,082,391,273	244,834,464,164	(3,247,927,109)
6	PWANI	236,841,245,794	226,226,591,159	(10,614,654,634)
7	DODOMA	248,806,187,592	220,764,347,074	(28,041,840,517)
8	IRINGA	172,079,889,575	160,808,549,309	(11,271,340,265)
9	KIGOMA	161,744,428,000	152,977,254,873	(8,767,173,126)
10	KILIMANJARO	264,707,593,221	234,586,725,108.	(30,120,868,112)
11	LINDI	126,221,132,500	111,878,790,346	(14,342,342,153)
12	MARA	225,078,723,000	211,804,010,751	(13,274,712,248)
13	MBEYA	262,405,038,400	267,035,201,254	4,630,162,854
14	MOROGORO	307,566,610,000	284,788,748,959	(22,777,861,040)
15	MTWARA	173,259,444,000	157,560,873,064	(15,698,570,935)
16	MWANZA	340,144,665,700	330,927,931,628	(9,216,734,071)
17	RUVUMA	183,155,073,661	180,936,741,953	(2,218,331,707)
18	SHINYANGA	158,658,665,000	149,840,751,587	(8,817,913,412)
19	SINGIDA	156,846,452,729	139,514,887,065	(17,331,565,663)
20	TABORA	207,269,882,292	199,257,976,058	(8,011,906,233)
21	TANGA	280,585,443,200	265,175,178,046	(15,410,265,153)
22	KAGERA	258,359,833,000	233,073,916,280	(25,285,916,719)
23	DAR ES SALAAM	469,157,115,318	411,519,470,375	(57,637,644,942)
24	RUKWA	105,649,044,029	101,164,956,808	(4,484,087,220)

25	SONGWE	118,614,198,800	121,222,826,953	2,608,628,153
26	MANYARA	173,974,846,000	169,889,578,885	(4,085,267,114)
<b>Sub Total</b>		<b>5,454,939,463,734</b>	<b>5,116,937,765,260</b>	<b>(338,001,698,474)</b>
<b>Grand Total</b>		<b>5,550,172,280,648</b>	<b>5,205,891,865,384</b>	<b>(344,280,415,263)</b>

## Appendix 9: Development grants released against approved budget

S/N	A: PO-RALG	Approved budget(TZS) A	Releases (TZS) B	Under/over (TZS) C=B-A
1	PO-RALG and its affiliates	769,035,363,448	757,931,769,450	(11,103,593,997)
2	TEACHERS SERVICE COMMISSION	38,460,000	-	(38,460,000)
<b>Total</b>		<b>769,073,823,448</b>	<b>757,931,769,450</b>	<b>(11,142,053,997)</b>
	<b>B: RS including its LGAs</b>	<b>Approved budget(TZS) A</b>	<b>Releases (TZS) B</b>	<b>Under/over (TZS) C=B-A</b>
1	KATAVI	48,787,691,163	32,453,668,071	(16,334,023,091)
2	SIMIYU	74,675,641,292	43,845,564,638	(30,830,076,653)
3	NJOMBE	64,289,710,000	37,750,737,770	(26,538,972,229)
4	GEITA	91,056,864,712	72,991,096,231	(18,065,768,480)
5	ARUSHA	115,565,869,024	85,191,179,045	(30,374,689,978)
6	PWANI	104,260,763,392	81,410,089,275	(22,850,674,117)
7	DODOMA	136,120,787,219	69,683,003,431	(66,437,783,787)
8	IRINGA	65,788,345,003	43,706,532,193	(22,081,812,810.38)
9	KIGOMA	104,091,347,268	59,054,844,672	(45,036,502,595.33)
10	KILIMANJARO	86,263,960,450	58,465,040,056	(27,798,920,394.00)
11	LINDI	66,549,682,500	36,709,792,939	(29,839,889,560.30)
12	MARA	106,187,376,139	68,308,168,601	(37,879,207,537.33)
13	MBEYA	91,068,542,863	59,178,299,546	(31,890,243,316.36)
14	MOROGORO	120,152,850,885	80,835,164,544	(39,317,686,340.52)
15	MTWARA	84,950,760,250	48,023,606,497	(36,927,153,752.79)
16	MWANZA	149,468,222,896	112,587,316,956	(36,880,905,939.50)
17	RUVUMA	85,288,221,000	50,550,068,300	(34,738,152,699.79)
18	SHINYANGA	80,305,568,250	49,534,477,477	(30,771,090,772.79)
19	SINGIDA	91,420,331,145	49,423,853,758	(41,996,477,387.36)
20	TABORA	97,166,972,316	67,653,635,148	(29,513,337,168.17)
21	TANGA	125,741,334,400	71,688,029,620	(54,053,304,779.28)
22	KAGERA	104,654,591,105	75,401,813,238	(29,252,777,866.75)
23	DAR ES SALAAM	207,578,263,250	164,354,502,232	(43,223,761,017)
24	RUKWA	51,513,136,000	29,446,136,141	(22,066,999,858)
25	SONGWE	58,405,135,500	43,899,660,148	(14,505,475,351)
26	MANYARA	88,550,174,052	50,525,525,500	(38,024,648,552)
<b>Total</b>		<b>2,499,902,142,079</b>	<b>1,642,671,806,040</b>	<b>(857,230,336,038)</b>
<b>Grand total 2</b>		<b>3,268,975,965,527</b>	<b>2,400,603,575,491</b>	<b>(868,372,390,036)</b>

## Appendix 10: Own-source revenue not allocated to development projects and village/street for operation activities

A: Own source not allocated to development projects			A: Own source not allocated to development projects			
SN	Name of LGAs	Amount (TZS)	SN	Name of LGAs	Amount (TZS)	
1	Arusha DC	244,923,268	56	Ludewa DC	358,281,850	
2	Monduli DC	201,953,593	57	Makete DC	356,864,089	
3	Ngorongoro DC	202,836,126	58	Meatu DC	65,532,174	
4	Moshi MC	60,900,054	59	Nyasa DC	131,492,517	
5	Same DC	29,802,558	60	Uvinza DC	626,130,992	
6	Kiteto DC	201,303,967	61	Busokelo DC	170,076,973	
7	Butiama DC	246,165,944	62	Madaba DC	225,602,538	
8	Musoma MC	346,710,199	63	Mbozi DC	256,291,129	
9	Tarime DC	81,641,983	64	Namtumbo DC	326,309,557	
10	Kwimba DC	51,642,389	65	Rungwe DC	316,251,785	
11	Misungwi DC	139,668,181	66	Tunduma TC	711,076,435	
12	Mwanza CC	692,587,949	67	Handeni DC	103,347,658	
13	Sengerema DC	47,752,934	68	Kakonko DC	28,199,741	
14	Kalambo DC	210,286,826	69	Mafinga DC	293,315,058	
15	Nkasi DC	225,241,998	70	Muleba DC	338,425,653	
16	Sumbawanga DC	274,255,734	71	Buhigwe DC	485,151,474	
17	Sumbawanga MC	357,699,215	72	Chemba DC	56,899,503	
18	Ushetu DC	238,690,395	73	Mbinga DC	409,396,698	
19	Bariadi DC	81,518,021	74	Busega DC	612,348,010.62	
20	Bariadi TC	383,000,000	75	Rorya DC	221,752,760	
21	Mwanza DC	251,007,422	76	Serengeti DC	109,987,193	
22	Ikungi DC	344,191,195	77	Kasulu TC	153,675,419	
23	Singida MC	598,064,167	78	Iringa MC	57,740,475	
24	Ileje DC	191,795,411	79	Handeni TC	108,513,626	
25	Momba DC	61,898,138	<b>Total</b>			<b>17,600,347,233</b>
26	Sikonge DC	236,060,938	<b>B: Own source revenue not allocated to TARURA</b>			
27	Korogwe DC	521,369,483	<b>SN</b>	<b>Name of LGA</b>	<b>Amount (TZS)</b>	
28	Korogwe TC	189,159,710	1	Tanga CC	444,719,103	
29	Muheza TC	38,504,956	2	Mbeya CC	872,496,776	
30	Pangani DC	26,228,893	<b>Total</b>			<b>1,317,215,879</b>
31	Biharamulo DC	161,684,300	<b>C: Own source revenue not allocated to village/street office expenses operation funds</b>			
32	Bumbuli DC	48,458,723	<b>SN</b>	<b>Name of LGA</b>	<b>Amount (TZS)</b>	
33	Bunda DC	288,051,115	1	Mbinga TC	47,200,000	
34	Iringa DC	134,435,794	2	Momba DC	57,600,000	
35	Itigi DC	150,392,809	3	Korogwe DC	78,200,000	
36	Kigoma Ujiji MC	230,961,844	4	Mkinga DC	68,000,000	
37	Kilindi DC	212,547,128	5	Kilindi DC	81,600,000	
38	Mvomero DC	66,136,463	6	Nanyamba TC	75,200,000	
38	Longido DC	131,225,674	7	Nyasa DC	33,600,000	
39	Mkuranga DC	547,514,166	8	Mbozi DC	34,926,023	
40	Nanyamba TC	102,418,906	9	Namtumbo DC	56,800,000	
41	Nzega DC	259,833,041	10	Songea MC	76,000,000	
42	Shinyanga DC	95,529,629	<b>Total</b>			<b>551,526,023</b>
43	Simanjiro DC	199,691,759	<b>D: Agricultural sources not allocated to agriculture, livestock and fishing development activities</b>			
			<b>SN</b>	<b>Name of LGA</b>	<b>Amount (TZS)</b>	

A: Own source not allocated to development projects			A: Own source not allocated to development projects		
SN	Name of LGAs	Amount (TZS)	SN	Name of LGAs	Amount (TZS)
44	Singida DC	166,737,230	1	Biharamulo DC	124,026,253
45	Tabora MC	239,085,915	2	Sikonge DC	165,336,548
46	Tunduru DC	188,910,773	3	Chamwino DC	126,375,000
47	Urambo DC	65,364,709	4	Nzega DC	171,473,906
48	Uyui DC	127,536,751	5	Shinyanga DC	43,238,951
49	Bahi DC	223,747,663	6	Nyasa DC	28,377,840
50	Bukoba MC	88,078,739	7	Namtumbo DC	108,013,840
51	Bunda TC	89,136,500	Total		766,842,338
52	Itilima DC	204,081,208	Grand total (A+B+C+D)		20,235,931,473
53	Karagwe DC	82,026,598			
54	Kasulu DC	175,724,741			
55	Kondoa DC	21,510,100			

### Appendix 11: Project funds diverted to finance other projects and recurrent activities

SN	Name of LGA	Details	Amount (TZS)
1	Shinyanga MC	Council diverted a total amount of TZS 1,000,000,000 received for construction Administration building to finance construction of Main market, Ibinzamata Market and Ngokolo Market without approval from Ministry of Finance and PO-RALG	1,000,000,000
2	Singida MC	During the year under review we noted that TZS 326,999,403 which were supposed to implement various development projects were used to finance recurrent expenditures	326,999,403
3	Musoma MC	Our review of payment vouchers along with their related supporting documents noted that the Council implemented and paid total amount of TZS 112,779,623.83 from LGAS Development account of which there was no budget provisions for those activities during the financial year 2022/23. Also, noted the Council had budgeted TZS 14,000,000 from Development funds (own source) for operations of Council's Bricks Fabrication Project where by TZS 4,000,000 was budgeted for procurement of Mold for 5 inches bricks and TZS 10,000,000 for procurement of cement. However, it was revealed that total TZS 33,815,200 was actually spent from LGAS Development account for the operations of the said project resulting into excess expenditure by TZS 19,815,200.	132,594,823
4	Igunga DC	Council made payments amounting to TZS 100,168,121 in respect of settlement of debts for pension contributions and fuel utilizing funds transferred to the development account for implementation of development activities	100,168,121
5	Monduli DC	Council Management diverted TZS 83,264,400 out of the own source projects allocated funds to finance expenditure with recurrent	83,264,400
6	Muheza DC	TZS 850,087,839 transferred from own source collection account to finance development expenditure, TZS 24,228,240 were used to facilitate recurrent activities	78,620,320

SN	Name of LGA	Details	Amount (TZS)
7	Pangani DC	TZS 412,687,624 transferred from own source collections account, only TZS 354,474,128.46 were utilized to implement Development activities and a sum of TZS 58,213,495.54 despite of being transferred from own Sources collections Account to LGA's Development account to facilitate development activities but, they were utilized for recurrent activities.	58,213,495
8	Sengerema DC	Our review noted that a total amount of TZS 105,174,906 meant for the WASH Programme was diverted and utilized for other council activities	105,174,906
9	Mufindi DC	Funds for activities worth TZS 29,386,000 were diverted and utilized on activities other than those planned specified in the Legislation	29,386,000
10	Buchosa DC	Our review of transfer documents noted that there is diversion of project funds to implement other projects of TZS 25,611,500	25,611,500
11	Babati TC	We reviewed Development budget and Own Source Development Account payments, and revealed TZS 6,114,100 allocated for financing development projects as part of 40% contribution were spent for recurrent expenditure	6,114,100
12	Biharamulo DC	Total of TZS 33,820,113, which had been initially approved for the execution of development projects, to cover recurrent expenses within the own source development account.	33,820,113
13	Kaliua DC	We reviewed Development budget and Own Source Development Account payments, and revealed TZS 14,559,000 allocated for financing development projects as part of 40% contribution were spent for recurrent expenditure	26,390,000
14	Kilindi DC	Audit review of the Development Budget against own source development account payments noted that TZS 636,936,639 were used to meet various recurrent expenses	636,936,639
15	Tanga CC	During the year under review the Council used TZS 1,078,989,082 out of own source projects allocated funds to finance recurrent expenditures	1,078,989,082
16	Kondoa DC	Our audit expenditure particulars of transferred own source collections for implementation of Development projects we noted that the Council paid TZS 6,880,000 using wrong activity codes. As result planned development projects to be funded by own source funds were forgone for unbudgeted recurrent activities	6,880,000
17	Manyoni DC	Review of budget implementation at Manyoni District Council noted that, the Council planned to use 40% of its own source revenue for development activities. To the contrary, during the year under review the Council spend TZS 97,771,680 which were supposed to implement various development projects to finance recurrent expenditures	97,771,680
18	Nyasa DC	Amount of TZS 3,222,156,987 was spent exclusively for construction of office block and a balance of TZS 515,201,467 was diverted and spent by the Council for unrelated activities without approval from relevant Authority. Moreover, the diverted funds has not yet refunded to respective project for construction of Office Block	515,201,467

SN	Name of LGA	Details	Amount (TZS)
19	Iramba DC	A review of payment vouchers and other supporting documents, it was noted that the Council Management utilized development funds amounting to TZS 27,020,000 for recurrent activities	27,020,000
20	Mkalama DC	TZS 54,228,100 that were supposed to implement various development projects were used to finance recurrent expenditures that were not budgeted	54,228,100
21	Chemba DC	Our audit expenditure particulars of transferred own source collections for implementation of Development projects we noted that the Council paid TZS 32,513,000 using wrong activity codes. As result planned development projects to be funded by own source funds were forgone for unbudgeted recurrent activities	32,513,000
22	Lindi MC	TZS 24,325,834 was spent by the Council to finance recurrent expenditures instead of being used for development of Council infrastructures and purchase of furniture's	24,325,834
23	Kibondo DC	Kibondo District Council diverted TZS 139,281,686 to implement activities which were not intended	139,281,686
24	Rorya DC	The Council paid total amount of TZS 44,149,980 from LGAS Development account to implement recurrent activities of which there was no budget provisions for those activities during the financial year 2022/23.	47,994,980
25	Serengeti DC	TZS 12,197,650 out of the amount was diverted and utilized to construct other buildings (mortuary and 2 in 1 staff house) whose funds were already received in the previous year and utilized.	12,197,650
26	Mwanza CC	Audit review of project correspondence, contracts and site visits conducted on 26 September 2023 noted that funds set for construction of Nyegezi Bus stand was only TZS 14,909,255,000 but the council had paid TZS 17,955,820,09 indicating that payment for certificates worth TZS 3,046,565,098 were paid for using funds set for construction of Central Market	3,046,565,098
<b>Total</b>			<b>7,726,262,397</b>

## Appendix 12: Total revenue collections in LGAs

SN	Name of LGA	Actual	SN	Name of LGA	Actual
1	Arusha DC	3,696,713,484	94	Mbeya DC	4,289,350,211
2	Arusha CC	28,254,823,259	95	Mbinga DC	4,846,887,405
3	Babati DC	3,475,741,312	96	Mbinga TC	2,134,982,646
4	Babati TC	2,965,503,721	97	Mbogwe DC	2,559,975,975
5	Bagamoyo DC	5,458,309,060	98	Mbozi DC	3,833,188,017
6	Bahi DC	1,702,426,572	99	Mbulu DC	2,330,437,335
7	Bariadi DC	1,737,956,310	100	Mbulu TC	1,822,385,516
8	Bariadi TC	3,061,212,595	101	Meatu DC	2,928,821,023
9	Biharamulo DC	2,203,830,288	102	Meru DC	7,330,572,713
10	Buchosa DC	2,506,101,496	103	Missenyi DC	5,775,273,344
11	Buhigwe DC	1,161,991,000	104	Misungwi DC	3,040,556,564
12	Bukoba DC	2,614,346,272	105	Mkalama DC	1,748,480,063
13	Bukoba MC	3,349,871,592	106	Mkinga DC	2,155,204,224
14	Bukombe DC	2,522,489,830	107	Mkuranga DC	10,470,947,001
15	Bumbuli DC	974,140,788	108	Mlele DC	1,697,959,934
16	Bunda DC	1,616,743,493	109	Mlimba DC	4,823,717,317
17	Bunda TC	1,841,261,793	110	Momba DC	2,337,126,645
18	Busega DC	1,995,386,997	111	Monduli DC	2,404,600,904
19	Busokelo DC	1,735,922,445	112	Morogoro DC	6,225,675,290

SN	Name of LGA	Actual	SN	Name of LGA	Actual
20	Butiama DC	2,630,556,084	113	Morogoro MC	13,012,123,148
21	Chalinze DC	11,902,499,971	114	Moshi DC	3,873,731,909
22	Chamwino DC	3,323,334,688	115	Moshi MC	5,894,430,979
23	Chato DC	4,083,953,179	116	Mpanda DC	9,331,779,473
24	Chemba DC	1,647,640,094	117	Mpanda MC	3,742,886,991
25	Chunya DC	5,998,328,458	118	Mpimbwe DC	2,313,793,592
26	Dar es Salaam CC	65,000,000,000	119	Mpwapwa DC	2,027,412,085
27	Dodoma CC	35,542,225,543	120	Msalala DC	6,379,176,657
28	Gairo DC	1,741,851,948	121	Mtama DC	2,290,119,796
29	Geita DC	4,242,061,513	122	Mtwara DC	4,006,748,343
30	Geita TC	9,296,295,792	123	Mtwara Mikindani MC	3,904,136,970
31	Hai DC	3,501,446,412	124	Mufindi DC	6,759,918,364
32	Hanang DC	4,540,086,327	125	Muheza DC	2,699,507,459
33	Handeni DC	2,057,809,165	126	Muleba DC	7,094,903,470
34	Handeni TC	1,967,668,295	127	Musoma DC	1,802,619,335
35	Ifakara TC	3,982,898,401	128	Musoma MC	3,275,753,246
36	Igunga DC	3,347,604,128	129	Mvomero DC	3,637,550,086
37	Ikungi DC	2,316,468,189	130	Mwanga DC	2,868,709,893
38	Ileje DC	2,279,381,014	131	Mwanza CC	21,324,355,697
39	Ilemela MC	14,094,972,535	132	Nachingwea DC	5,691,863,509
40	Iramba DC	2,696,053,048	133	Namtumbo DC	2,209,599,580
41	Iringa DC	3,858,482,437	134	Nanyamba TC	1,697,773,094
42	Iringa MC	5,321,463,037	135	Nanyumbu DC	2,777,752,481
43	Itigi DC	1,589,132,436	136	Newala DC	1,196,986,591
44	Itilima DC	1,721,489,372	137	Newala TC	2,186,588,412
45	Kahama MC	8,350,000,000	138	Ngara DC	4,432,140,569
46	Kakonko DC	1,614,103,645	139	Ngorongoro DC	1,937,703,411
47	Kalambo DC	1,843,777,023	140	Njombe DC	2,933,317,442
48	Kaliua DC	3,179,516,232	141	Njombe TC	7,331,758,191
49	Karagwe DC	4,712,748,723	142	Nkasi DC	2,528,044,021
50	Karatu DC	4,470,799,260	143	Nsimbo DC	676,242,618
51	Kasulu DC	2,996,279,998	144	Nyang'hwale DC	3,285,280,276
52	Kasulu TC	2,504,839,776	145	Nyasa DC	1,331,374,953
53	Kibaha DC	3,061,768,522	146	Nzega DC	2,056,778,269
54	Kibaha TC	5,509,334,343	147	Nzega TC	2,902,041,080
55	Kibiti DC	2,449,859,456	148	Pangani DC	1,767,666,134
56	Kibondo DC	2,903,884,879	149	Rombo DC	4,270,043,174
57	Kigamboni MC	10,792,215,443	150	Rorya DC	1,517,700,113
58	Kigoma DC	711,353,000	151	Ruangwa DC	4,232,851,051
59	Kigoma/Ujiji MC	2,640,383,007	152	Rufiji DC	2,325,366,355
60	Kilindi DC	1,454,112,084	153	Rungwe DC	3,533,837,469
61	Kilolo DC	3,183,336,711	154	Same DC	3,043,172,122
62	Kilosa DC	3,700,896,687	155	Sengerema DC	2,154,902,561
63	Kilwa DC	3,319,205,454	156	Serengeti DC	2,519,384,324
64	Kinondoni MC	54,935,000,000	157	Shinyanga DC	2,763,660,301
65	Kisarawe DC	3,264,348,521	158	Shinyanga MC	4,073,999,559
66	Kishapu DC	3,725,696,103	159	Siha DC	1,602,501,451
67	Kiteto DC	2,459,808,457	160	Sikonge DC	2,367,188,473
68	Kondoa DC	2,628,945,576	161	Simanjiro DC	1,603,784,053
69	Kondoa TC	1,747,192,814	162	Singida DC	1,551,334,353
70	Kongwa DC	2,284,676,108	163	Singida MC	4,016,062,188
71	Korogwe DC	1,566,343,167	164	Songea DC	2,314,118,285
72	Korogwe TC	2,122,990,300	165	Songea MC	4,501,689,204
73	Kwimba DC	3,439,631,932	166	Songwe DC	2,100,000,000
74	Kyela DC	3,787,066,393	167	Sumbawanga DC	3,530,794,024
75	Kyerwa DC	2,433,292,003	168	Sumbawanga MC	2,260,780,000
76	Lindi MC	3,058,810,000	169	Tabora MC	5,713,534,608



SN	Name of LGA	Actual	SN	Name of LGA	Actual
77	Liwale DC	3,520,727,006	170	Tandahimba DC	3,850,286,328
78	Longido DC	2,591,266,968	171	Tanga CC	10,780,920,792
79	Ludewa DC	2,316,855,519	172	Tarime DC	9,332,987,098
80	Lushoto DC	2,332,641,567	173	Tarime TC	2,363,211,759
81	Madaba DC	1,260,638,000	174	Temeke MC	35,877,430,716
82	Mafia DC	1,807,358,482	175	Tunduma TC	12,796,705,920
83	Mafinga TC	4,763,939,843	176	Tunduru DC	4,379,226,833
84	Magu DC	3,833,719,338	177	Ubungo MC	30,802,994,121
85	Makambako TC	3,085,069,776	178	Ukerewe DC	3,055,822,145
86	Makete DC	3,810,329,949	179	Ulanga DC	2,948,196,907
87	Malinyi DC	3,152,434,000	180	Urambo DC	2,676,044,847
88	Manyoni DC	2,901,394,987	181	Ushetu DC	2,219,549,862
89	Masasi DC	3,317,886,997	182	Uyui DC	2,986,347,097
90	Masasi TC	2,795,861,041	183	Uvinza DC	1,817,577,000
91	Maswa DC	3,606,315,475	184	Wanging'ombe DC	4,247,596,048
92	Mbarali DC	4,588,403,663	<b>Total</b>		<b>912,123,865,087</b>
93	Mbeya CC	15,958,021,094			

### Appendix 13: Prevailing Defaulters Balance in LGRCIS

SN	Name of LGA	Amount (TZS)	SN	Name of LGA	Amount (TZS)
1	Dodoma CC	5,573,427,750	64	Nyasa DC	94,927,628
2	Ubungo MC	3,698,404,816	65	Kibondo DC	93,785,594
3	Arusha CC	3,142,395,243	66	Siha DC	91,153,501
4	Tarime DC	2,667,618,289	67	Kongwa DC	90,729,321
5	Ilemela MC	2,132,388,711	68	Moshi DC	90,559,050
6	Bahi DC	1,794,702,438	69	Bukombe DC	89,909,000
7	Nzega TC	1,674,058,223	70	Chalinze DC	89,263,980
8	Bukoba MC	1,528,219,585	71	Gairo DC	88,189,431
9	Chamwino DC	1,516,874,198	72	Ifakara TC	86,761,000
10	Butiama DC	1,370,238,264	73	Ngorongoro DC	84,311,366
11	Arusha DC	892,141,680	74	Meru DC	82,121,318
12	Missenyi DC	884,798,347	75	Igunga DC	78,851,451
13	Dar es Salaam CC	824,742,748	76	Wanging'ombe DC	74,145,000
14	Musoma MC	777,116,142	77	Makambako TC	66,258,050
15	Mpanda DC	718,455,308	78	Shinyanga MC	63,088,420
16	Rombo DC	711,999,552	79	Nyasa DC	62,700,636
17	Biharamulo DC	673,727,504	80	Busega DC	62,667,787
18	Kibaha TC	511,329,450	81	Itilima DC	59,229,599
19	Kyela DC	502,497,996	82	Tunduma TC	57,119,500
20	Tanga CC	480,452,287	83	Longido DC	57,005,761
21	Mpanda MC	476,632,125	84	Mwanza CC	52,281,287
22	Lindi MC	437,142,109	85	Kibiti DC	51,804,000
23	Magu DC	381,065,657	86	Ikungi DC	51,295,000
24	Mafinga TC	370,057,447	87	Kilosa DC	49,742,016
25	Chato DC	359,464,950	88	Kilindi DC	44,327,000
26	Mbinga TC	341,943,996	89	Bukoba DC	43,909,200
27	Chato DC	341,389,800	90	Kyerwa DC	43,820,610
28	Masasi TC	340,581,276	91	Mbinga DC	43,725,000
29	Rorya DC	337,594,714	92	Mkuranga DC	43,675,965
30	Sikonge DC	334,081,183	93	Mafia DC	42,681,000
31	Muleba DC	317,218,101	94	Kwimba DC	35,190,528
32	Pangani DC	292,204,631	95	Musoma DC	33,848,861
33	Namumbo DC	288,542,807	96	Bumbuli DC	30,749,851

SN	Name of LGA	Amount (TZS)	SN	Name of LGA	Amount (TZS)
34	Monduli DC	286,596,808	97	Same DC	29,409,000
35	Chemba DC	280,254,651	98	Uyui DC	29,347,206
36	Buchosa DC	276,118,303	99	Iringa MC	28,800,000
37	Geita DC	258,437,772	100	Mufindi DC	27,290,000
38	Mbeya DC	252,331,500	101	Kondoa DC	27,181,000
39	Tarime TC	248,428,778	102	Manyoni DC	26,954,312
40	Mbarali DC	246,485,000	103	Tunduru	25,467,200
41	Ushetu DC	244,677,890	104	Ileje DC	24,854,138
42	Kigamboni MC	235,560,000	105	Kahama MC	24,284,800
43	Bagamoyo DC	231,191,500	106	Madaba DC	23,001,325
44	Mbogwe DC	220,509,500	107	Ngara DC	22,955,800
45	Moshi MC	215,317,260	108	Njombe TC	21,460,001
46	Urambo DC	211,386,501	109	Singida DC	18,890,000
47	Iringa DC	200,007,235	110	Misungwi DC	18,425,100
48	Mpwapwa DC	192,203,453	111	Masaki DC	17,385,000
49	Bariadi TC	179,821,531	112	Kigoma/Ujiji MC	16,397,780
50	Itigi DC	173,912,054	113	Hai DC	15,061,000
51	Kinondoni MC	164,263,000	114	Iramba DC	14,340,000
52	Kaliua DC	162,906,000	115	Mkalama DC	13,601,000
53	Karagwe DC	162,670,953	116	Kondoa TC	13,565,000
54	Korogwe DC	155,839,848	117	Nkasi DC	11,800,000
55	Newala DC	142,551,972	118	Makete DC	10,800,000
56	Muheza DC	137,889,613	119	Mkinga DC	10,647,000
57	Geita TC	130,774,017	120	Mwanga DC	7,193,570
58	Maswa DC	130,049,000	121	Singida MC	6,867,392
59	Songea MC	118,089,850	122	Kasulu DC	5,454,792
60	Meatu DC	114,857,000	123	Busokelo DC	5,204,000
61	Morogoro MC	111,186,000	124	Sumbawanga MC	5,000,191
62	Serengeti DC	109,049,850	125	Mtwara DC	3,079,950
63	Handeni DC	99,184,000	<b>Total</b>		<b>45,020,602,434</b>

#### Appendix 14: Uncollected revenue from potential sources

Name of LGA	Sale of plots	Other revenue	Rental charges	Refuse/Waste collection	Business license	Liquor license	Parking fee	Mineral extraction	Open space	Total
Arusha DC										-
Arusha CC			65,531,500		409,172,000	337,040,998				811,744,498
Babati DC			18,000,000							18,000,000
Babati TC			31,185,264		4,290,000			18,483,000		53,958,264
Bagamoyo DC										-
Bahi DC										-
Bariadi DC		167,595,984								167,595,984
Bariadi TC				263,810,320						263,810,320
Biharamulo DC										-
Buchosa DC	344,915,941		57,720,000							402,635,941
Buhigwe DC										-
Bukoba DC										-
Bukoba MC										-
Bukombe DC										-
Bumbuli DC	37,068,951		86,400,000							123,468,951

Name of LGA	Sale of plots	Other revenue	Rental charges	Refuse/Waste collection	Business license	Liquor license	Parking fee	Mineral extraction	Open space	Total
Bunda DC										-
Bunda TC										-
Busega DC	188,496,650.00									188,496,650
Busokelo DC										-
Butiama DC										-
Chalinze DC										-
Chamwino DC										-
Chato DC	214,110,553.00									214,110,553
Chemba DC										-
Chunya DC										-
Dares Salaam CC			524,147,635	21,841,910			13,140,000		48,900,000	608,029,545
Dodoma CC			3,039,689,000				402,885,000			3,442,574,000
Gairo DC										-
Geita DC	1,187,217,450		48,220,000							1,235,437,450
Geita TC	274,692,450				2,900,000					277,592,450
Hai DC										-
Hanang DC										-
Handeni DC	67,305,977									67,305,977
Handeni TC										-
Ifakara TC										-
Igunga DC										-
Ikungi DC		22,132,067								22,132,067
Ileje DC			21,150,000							21,150,000
Ilemela MC	7,568,694,848		33,360,000							7,602,054,848
Iramba DC										-
Iringa DC										-
Iringa MC										-
Itigi DC										-
Itilima DC										-
Kahama MC	215,940,000	95,361,733								311,301,733
Kakonko DC			2,060,000		5,644,000					7,704,000
Kalambo DC										-
Kaliua DC										-
Karagwe DC										-
Karatu DC			21,235,000							21,235,000
Kasulu DC										-
Kasulu TC			7,200,000.00							7,200,000
Kibaha DC	20,941,764,450									20,941,764,450
Kibaha TC	1,943,904,848									1,943,904,848
Kibiti DC			213,870,000							213,870,000
Kibondo DC										-
Kigamboni MC		18,469,384	90,370,000							108,839,384
Kigoma DC										-
Kigoma/Ujiji MC			366,900,000							366,900,000
Kilindi DC										-
Kiloti DC										-
Kitosa DC					3,300,000					3,300,000

Name of LGA	Sale of plots	Other revenue	Rental charges	Refuse/Waste collection	Business license	Liquor license	Parking fee	Mineral extraction	Open space	Total
Kitwa DC										-
Kinondoni MC							83,387,750		1,453,233,573	1,536,621,323
Kisarawe DC										-
Kishapu DC										-
Kiteto DC										-
Kondoa DC										-
Kondoa TC	483,510,550	-	-	-	-	-	-	-	-	483,510,550
Kongwa DC										-
Korogwe DC		472,844,163								472,844,163
Korogwe TC										-
Kwimba DC										-
Kyela DC										-
Kyerwa DC										-
Lindi MC										-
Liwale DC										-
Longido DC										-
Ludewa DC										-
Lushoto DC	70,060,295		57,580,000							127,640,295
Madaba DC		15,430,933.45								15,430,933
Mafia DC		18,428,697								18,428,697
Mafinga TC					7,700,000					7,700,000
Magu DC										-
Makamba ko TC	134,941,000									134,941,000
Makete DC										-
Malinyi DC										-
Manyoni DC										-
Masasi DC										-
Masasi TC			147,322,500	-						147,322,500
Maswa DC										-
Mbarali DC										-
Mbeya CC		27,130,000	194,702,120		337,040,998				27,556,900	586,430,018
Mbeya DC	675,000,000									675,000,000
Mbinga DC	39,810,800.00						73,890,190.00			113,700,990
Mbinga TC			134,196,083							134,196,083
Mbogwe DC										-
Mbozi DC					9,110,000.00					9,110,000
Mbulu DC								17,870,000		17,870,000
Mbulu TC			42,938,000							42,938,000
Meatu DC										-
Meru DC	4,553,046,132		83,264,000		51,330,000		23,961,000			4,711,601,132
Missenyi DC										-
Mitungwi DC		25,760,300								25,760,300
Mkalama DC										-
Mkinga DC		98,794,862								98,794,862
Mkuranga DC										-
Mlete DC										-

Name of LGA	Sale of plots	Other revenue	Rental charges	Refuse/Waste collection	Business license	Liquor license	Parking fee	Mineral extraction	Open space	Total
Mtimba DC										-
Momba DC										-
Monduli DC										-
Morogoro DC					2,000,000					2,000,000
Morogoro MC										-
Moshi DC					15,620,000					15,620,000
Moshi MC										-
Mpanda DC	116,718,175		145,655,490		1,900,000					264,273,665
Mpanda MC										-
Mpimbwe DC										-
Mpwapwa DC										-
Msalala DC	2,861,080,700					9,728,000		78,100,000		2,948,908,700
Mtama DC			449,356,872							449,356,872
Mtwara DC		306,267,146								306,267,146
Mtwara MC	447,451,228		38,905,411							486,356,639
Mufindi DC										-
Muheza DC			10,401,000							10,401,000
Muleba DC										-
Musoma DC										-
Musoma MC			370,663,785							370,663,785
Mvomero DC										-
Mwanga DC			16,379,000					81,655,800		98,034,800
Mwanza CC		2,846,130,100					328,247,426			3,174,377,526
Nachingwea DC										-
Namtumbo DC		41,926,575.00								41,926,575
Nanyamba TC										-
Nanyumbu DC										-
Newala DC			12,900,000							12,900,000
Newala TC							5,700,000			5,700,000
Ngara DC							105,718,192			105,718,192
Ngorongoro DC	19,568,612	1,042,213,057								1,061,781,669
Njombe DC										-
Njombe TC			96,700,000.00							96,700,000
Nkasi DC		14,659,500								14,659,500
Nsimbo DC										-
Nyanghwale DC										-
Nyasa DC										-
Nzegga DC										-
Nzegga TC		3,092,400								3,092,400
Pangani DC		206,167,016	109,609,797		5,800,000					321,576,813
Rombo DC								46,868,055		46,868,055
Rorya DC										-
Ruangwa DC			22,022,000							22,022,000
Rufiji DC			13,200,000							13,200,000

Name of LGA	Sale of plots	Other revenue	Rental charges	Refuse/Waste collection	Business license	Liquor license	Parking fee	Mineral extraction	Open space	Total
Rungwe DC										-
Same DC										-
Sengerema DC			9,250,000							9,250,000
Serengeti DC										-
Shinyanga DC										-
Shinyanga MC		844,885,038								844,885,038
Siha DC										-
Sikonge DC										-
Simanjiro DC	21,553,750	50,536,500	12,370,000							84,460,250
Singida DC										-
Singida MC			94,646,775							94,646,775
Songea DC										-
Songea MC			152,850,000							152,850,000
Songwe DC										-
Sumbawanga DC			8,265,000							8,265,000
Sumbawanga MC			11,146,000	517,454,100						528,600,100
Tabora MC										-
Tandahimba DC			24,215,000							24,215,000
Tanga CC										-
Tarime DC										-
Tarime TC										-
Temeke MC										-
Tunduma TC										-
Tunduru DC	129,368,600		13,326,500							142,695,100
Ubungo MC			583,602,400							583,602,400
Ukerewe DC										-
Ulanga DC										-
Urambo DC										-
Ushetu DC										-
Uyui DC										-
Uvinza DC										-
Wanging'ombe DC										-
<b>Total</b>	<b>42,536,221,960</b>	<b>6,317,825,455</b>	<b>7,482,506,132</b>	<b>803,106,330</b>	<b>855,806,998</b>	<b>346,768,998</b>	<b>1,036,929,558</b>	<b>242,976,855</b>	<b>1,529,690,473</b>	<b>61,151,832,760</b>

## Appendix 15: Collected Revenue Not Banked

SN	Name of LGA	Amount (TZS)	SN	Name of LGA	Amount (TZS)
1	Kilindi DC	808,912,755	50	Simanjiro DC	29,431,490
2	Namtumbo DC	459,670,651	51	Kongwa DC	29,108,900
3	Kigamboni MC	356,512,865	52	Muleba DC	28,446,925
4	Kinondoni MC	297,011,846	53	Monduli DC	27,681,448
5	Bunda DC	222,879,704	54	Karagwe DC	26,757,008
6	Iringa MC	221,613,616	55	Babati TC	25,365,275
7	Chato DC	191,288,955	56	Kwimba DC	25,200,032
8	Msalala DC	177,459,889	57	Same DC	23,691,770
9	Kilolo DC	173,775,327	58	Kibiti DC	23,489,288
10	Musoma DC	160,411,222	59	Ulanga DC	23,078,400
11	Kyela DC	144,474,645	60	Uvinza DC	22,841,611
12	Bahi DC	133,003,238	61	Hanang DC	22,594,700
13	Mbozi DC	121,377,579	62	Mvomero DC	21,075,554
14	Arusha CC	117,478,495	63	Mpimbwe DC	21,007,800
15	Sikonge DC	114,902,140	64	Njombe TC	20,933,652
16	Butiama DC	112,375,718	65	Madaba DC	20,575,313
17	Rorya DC	102,860,351	66	Musoma MC	20,392,900
18	Mbeya CC	95,213,095	67	Mafinga TC	17,853,925
19	Nkasi DC	85,156,600	68	Kondoa DC	16,775,800
20	Mwanza CC	77,645,300	69	Ifakara TC	16,313,900
21	Shinyanga MC	76,719,700	70	Makete DC	15,519,888
22	Mtwara DC	72,627,867	71	Mbeya DC	15,436,400
23	Mbinga TC	71,850,635	72	Rufiji DC	14,123,000
24	Nsimbo DC	71,783,633	73	Ileje DC	13,327,950
25	Kalambo DC	61,124,100	74	Mtama DC	12,317,737
26	Songea DC	55,566,251	75	Maswa DC	11,676,700
27	Rungwe DC	54,979,668	76	Sumbawanga DC	11,508,500
28	Manyoni DC	47,822,665	77	Wanging'ombe DC	11,452,138
29	Arusha DC	47,431,990	78	Dar es Salaam CC	10,424,800
30	Kilwa DC	46,449,931	79	Mbogwe DC	9,937,800
31	Iringa DC	45,959,261	80	Ikungi DC	9,691,640
32	Ubungo MC	45,640,000	81	Mkuranga DC	9,674,200
33	Serengeti DC	44,846,223	82	Kiteto DC	9,649,000
34	Tarime DC	42,689,000	83	Uyui DC	9,299,100
35	Longido DC	42,085,250	84	Nzega DC	8,796,500
36	Chunya DC	40,697,750	85	Meatu DC	8,040,200
37	Bumbuli DC	39,515,350	86	Sumbawanga MC	7,799,100
38	Morogoro DC	37,442,200	87	Njombe DC	7,427,500
39	Mbulu DC	36,700,800	88	Mlele DC	7,217,900
40	Moshi DC	35,383,477	89	Mbarali DC	6,761,500
41	Chalinze DC	34,798,316	90	Kasulu TC	6,023,200
42	Mpwapwa DC	33,738,200	91	Busega DC	5,657,500
43	Singida MC	32,622,554	92	Lushoto DC	5,591,359
44	Nyang'hwale DC	32,553,400	93	Igunga DC	5,230,860
45	Ilemela MC	30,823,380	94	Rombo DC	5,050,000
46	Korogwe TC	30,283,000	95	Ruangwa DC	4,871,000
47	Nyasa DC	30,032,460	96	Lindi MC	4,272,335
48	Mbinga DC	30,010,900		<b>Total</b>	<b>6,185,548,950</b>

## Appendix 16: Deposit funds used for unrelated activities

SN	Name of Entity	Amount (TZS)
1.	Shinyanga MC	656,726,595
2.	Tarime DC	395,420,881
3.	Ngorongoro DC	372,798,000
4.	Shinyanga DC	299,411,313
5.	Sumbawanga DC	253,799,751
6.	Tanga CC	216,050,381
7.	Tarime TC	212,887,605
8.	Msalala DC	191,155,800
9.	Nzega TC	186,665,635
10.	Dodoma CC	185,960,671
11.	Chamwino DC	162,766,954
12.	Musoma DC	149,694,048
13.	Nkasi DC	128,080,000
14.	Sengerema DC	124,875,011
15.	Njombe DC	121,014,815
16.	Ushetu DC	115,116,680
17.	Ilemela MC	109,894,448
18.	Makambako TC	108,234,600
19.	Mbarali DC	106,410,800
20.	Bagamoyo DC	88,228,437
21.	Sumbawanga MC	85,917,500
22.	Njombe TC	73,501,000
23.	Chato DC	71,475,836
24.	Bunda DC	67,349,153
25.	Mpimbwe DC	67,097,000
26.	Ludewa DC	59,678,069
27.	Kongwa DC	55,702,608
28.	Morogoro DC	54,681,625
29.	Bariadi TC	51,668,300
30.	Handeni DC	47,339,560
31.	Maswa DC	40,690,000
32.	Ruangwa DC	38,311,700
33.	Liwale DC	35,571,680
34.	Simanjiro DC	31,527,969
35.	Meatu DC	31,343,608
36.	Bukoba MC	25,180,000
37.	Iramba DC	25,068,000
38.	Lindi DC	20,630,000
39.	Lushoto DC	17,468,920
40.	Morogoro MC	15,250,000
41.	Chunya DC	14,150,000
42.	Kibaha TC	12,000,000
43.	Mbeya DC	11,640,183
44.	Kondoa DC	10,680,000
45.	Biharamulo DC	8,910,823
46.	Mbinga TC	6,700,000
<b>Total</b>		<b>5,164,725,959</b>

## Appendix 17: Outstanding Payables as at 30 June 2023

No	Name of the Entity	Liability Amount (TZS)	Liability Amount (TZS)	Increased Amount (TZS)	% Increase
		2021/22	2022/23		
Supplies of goods and services claims					
1	Babati TC	1,594,309,114	1,627,467,952	33,158,838	2
2	Urambo DC	68,239,030	253,015,969	184,776,939	271
3	Uyui DC	342,567,256	400,962,334	58,395,078	17



No	Name of the Entity	Liability Amount (TZS)	Liability Amount (TZS)	Increased Amount (TZS)	% Increase
		2021/22	2022/23		
<b>Supplies of goods and services claims</b>					
4	Bahi DC	405,596,927	407,166,427	1,569,500	0
5	Bukoba MC	417,114,991	614,701,597	197,586,606	47
6	Geita TC	703,186,583	791,551,480	88,364,897	13
7	Itilima DC	68,239,030	253,015,969	184,776,939	271
8	Kilwa DC	77,751,457	112,584,299	34,832,842	45
9	Kondoa DC	244,127,787	302,067,311	57,939,524	24
10	Makete DC	171,617,404	223,022,423	51,405,019	30
11	Meatu DC	854,575,922	886,704,919	32,128,997	4
12	Nyasa DC	70,236,263	199,917,340	129,681,077	185
13	Uvinza DC	463,185,000	474,815,000	11,630,000	3
14	Arusha CC	1,042,558,989	1,414,125,140	371,566,151	36
15	Bariadi DC	307,985,537	415,165,130	107,179,593	35
16	Bariadi TC	476,767,438	624,595,230	147,827,792	31
17	Buchosa DC	202,008,956	281,149,132	79,140,176	39
18	Dodoma CC	3,588,656,164	4,436,314,183	847,658,019	24
19	Hai DC	418,522,609	544,829,699	126,307,090	30
20	Ikungi DC	1,099,272,506	1,114,784,693	15,512,187	1
21	Ilemela MC	552,188,674	729,059,009	176,870,335	32
22	Kibaha DC	477,093,067	629,057,777	151,964,710	32
23	Kishapu DC	748,115,962	1,215,520,823	467,404,861	62
24	Kongwa DC	168,116,535	201,727,655	33,611,120	20
25	Korogwe DC	48,492,600	91,152,600	42,660,000	88
26	Lushoto DC	595,097,535	1,031,506,529	436,408,994	73
27	Mbeya CC	1,236,614,666	2,412,271,948	1,175,657,282	95
28	Moshi MC	2,011,013,767	2,247,958,829	236,945,062	12
29	Mpwapwa DC	491,402,696	588,913,058	97,510,362	20
30	Mufindi DC	359,695,886	797,103,108	437,407,222	122
31	Mwanza CC	5,458,748,795	6,723,377,233	1,264,628,438	23
32	Sumbawanga MC	1,420,732,470	1,603,889,102	183,156,632	13
33	Shinyanga MC	888,798,544	2,409,184,820	1,520,386,276	171
34	Nzega TC	203,924,179	258,414,750	54,490,571	27
35	Shinyanga DC	585,314,269	696,703,063	111,388,794	19
36	Mpanda DC	373,478,592	430,241,142	56,762,550	15
37	Morogoro MC	534,780,279	789,164,155	254,383,876	48
	<b>Sub-total</b>	<b>28,770,127,479</b>	<b>38,233,201,828</b>	<b>9,463,074,349</b>	<b>33</b>
<b>Wages, Salaries and Employees Benefits claims</b>					
1	Ulanga DC	464,529,332	1,130,618,245	666,088,913	143
2	Babati TC	133,887,572	158,981,303	25,093,731	19
3	Uyui DC	730,988,678	1,123,968,768	392,980,090	54
4	Bahi DC	2,109,925,940	3,422,404,186	1,312,478,246	62
5	Bunda TC	433,655,764	678,873,847	245,218,083	57
6	Geita TC	200,519,824	285,146,093	84,626,269	42
7	Karagwe DC	719,170,252	954,419,172	235,248,920	33
8	Kilwa DC	621,903,728	718,664,106	96,760,378	16
9	Kondoa DC	1,317,235,113	1,427,283,960	110,048,847	8
10	Meatu DC	819,759,275	1,014,458,568	194,699,293	24
11	Arusha CC	401,754,533	460,665,733	58,911,200	15
12	Arusha DC	1,476,284,606	1,526,242,324	49,957,718	3
13	Babati DC	262,297,322	355,840,492	93,543,170	36
14	Bariadi DC	2,449,924,881	3,154,434,442	704,509,561	29
15	Dodoma CC	3,263,700,863	3,525,782,097	262,081,234	8
16	Igunga DC	1,071,097,165	1,238,644,008	167,546,843	16
17	Ikungi DC	1,295,296,690	1,703,674,675	408,377,985	32
18	Ilemela MC	387,064,796	979,358,662	592,293,866	153
19	Kibaha DC	1,166,761,530	1,238,188,438	71,426,908	6

No	Name of the Entity	Liability Amount (TZS)	Liability Amount (TZS)	Increased Amount (TZS)	% Increase
		2021/22	2022/23		
<b>Supplies of goods and services claims</b>					
20	Kibaha TC	506,322,487	985,091,082	478,768,595	95
21	Kishapu DC	608,953,929	970,164,430	361,210,501	59
22	Kwimba DC	1,281,532,176	1,974,090,898	692,558,722	54
23	Mbinga TC	805,269,594	903,217,471	97,947,877	12
24	Meru DC	1,478,960,410	2,100,710,256	621,749,846	42
25	Misungwi DC	2,113,016,130	2,684,475,620	571,459,490	27
26	Mpwapwa DC	2,203,039,555	2,799,797,391	596,757,836	27
27	Msalala DC	950,990,023	1,265,266,811	314,276,788	33
28	Mufindi DC	425,863,544	688,207,789	262,344,245	62
29	Mwanza CC	2,027,906,176	3,707,512,151	1,679,605,975	83
30	Sumbawanga MC	2,269,070,019	2,781,896,609	512,826,590	23
31	Shinyanga MC	700,578,399.00	841,360,892	140,782,493	20
32	Nzega TC	339,696,368	597,046,502	257,350,134	76
33	Shinyanga DC	312,261,967	402,778,168.00	90,516,201	29
34	Morogoro MC	752,840,000	1,292,631,778	539,791,778	72
	<b>Sub-total</b>	<b>36,102,058,641</b>	<b>49,091,896,967</b>	<b>12,989,838,326</b>	<b>36</b>
	<b>Grand Total</b>	<b>64,872,186,120</b>	<b>87,325,098,795</b>	<b>22,452,912,675</b>	<b>35</b>

## Appendix 18: Outstanding employees claims

SN	Name of LGA	Salary arrears(TZS)	Other claims TZS	Retiree (TZS)	Total (TZS)
1	Arusha CC			21,811,930	21,811,930
2	Igunga DC			90,538,408	90,538,408
3	Ilemela MC	535,570,753			535,570,753
4	Kibaha DC		1,238,188,438		1,238,188,438
5	Kishapu DC	194,412,470			194,412,470
6	Lushoto DC	83,641,405	679,540,885		763,182,290
7	Mafia DC		851,176,490		851,176,490
8	Magu DC	806,711,449	965,705,275	3,908,500	1,776,325,224
9	Malinyi DC		267,723,471		267,723,471
10	Mbeya CC			57,752,864	57,752,864
11	Misungwi DC	574,735,290	240,283,564		815,018,854
12	Momba DC		977,590,520		977,590,520
13	Monduli DC	288,587,660	1,361,790,814	144,000,000	1,794,378,474
14	Msalala DC	281,791,591			281,791,591
15	Mwanza DC			23,583,508	23,583,508
16	Mwanza CC	1,780,300,344	479,573,562		2,259,873,906
17	Sengerema DC	851,866,588			851,866,588
18	Shinyanga MC	89,267,401			89,267,401
19	Sikonge DC	60,971,000			60,971,000
20	Ushetu DC	63,961,922			63,961,922
21	Babati TC	88,029,647			88,029,647
22	Bagamoyo DC	232,649,560	334,523,180		567,172,740
23	Mlimba DC	256,552,508			256,552,508
24	Morogoro MC	-		147,449,216	147,449,216
25	Mvomero DC	-	723,214,330		723,214,330
26	Nachingwea DC			15,124,556	15,124,556
27	Nanyamba TC	165,230,066			165,230,066
28	Nzega DC			36,749,600	36,749,600
29	Rufiji DC		208,089,763		208,089,763

SN	Name of LGA	Salary arrears(TZS)	Other claims TZS	Retiree (TZS)	Total (TZS)
30	Shinyanga DC	285,219,354	117,558,814		402,778,168
31	Chalinze DC			15,848,000	15,848,000
32	Kahama MC	215,113,669			215,113,669
33	Mbogwe DC		1,766,774,744		1,766,774,744
34	Ukerewe DC	1,663,083,126	314,165,367		1,977,248,493
35	Ulanga DC	446,692,777		3,094,500	449,787,277
36	Urambo DC		1,169,054,669		1,169,054,669
37	Uyui DC	12,847,017		24,651,626	37,498,643
38	Bahi DC	146,666,000			146,666,000
39	Geita TC		425,765,025		425,765,025
40	Itilima DC			2,919,000	2,919,000
41	Kilwa DC	196,670,322			196,670,322
42	Meatu DC			5,526,320	5,526,320
43	Mbozi DC		1,421,912,335		1,421,912,335
44	Handeni DC			17,996,856	17,996,856
45	Makambako TC			52,316,300	52,316,300
46	Kibiti DC	248,639,555	387,075,537		635,715,092
47	Songea DC	5,133,600	22,990,000		28,123,600
48	Gairo DC	750,297,059	1,190,133,534		1,940,430,593
49	Kisarawe DC	164,548,827	694,898,459	24,582,200	884,029,486
50	Temeke MC	911,353,500	3,040,756,880		3,952,110,380
51	Lindi MC			15,233,000	15,233,000
52	Busega DC			5,024,800	5,024,800
53	Chato DC		5,463,131,014		5,463,131,014
54	Dar Es Salaam	19,670,322			19,670,322
	<b>Total</b>	<b>11,420,214,782</b>	<b>24,341,616,670</b>	<b>708,111,184</b>	<b>36,469,942,636</b>

## Appendix 19: Employee contributions not contributed to respective Institutions

SN	Name of Council	PSSSF	Income Tax	NHIF	WCF	Other Institution	Penalties	NSSSF	Total TZS as per individual
1	Bariadi DC	405,372,595							405,372,595
2	Bariadi TC	194,884,016							194,884,016
3	Igunga DC	118,688,350	38,648,965						157,337,315
4	Ikungi DC					8,759,874			8,759,874
5	Kibaha DC	98,754,624							98,754,624
6	Kishapu ML	47,048,250							47,048,250
7	Lushoto DC	54,512,796							54,512,796
8	Mafia DC	22,505,585					62,808,578		85,314,163
9	Magu DC				167,329,617		3,995,385		171,325,002
10	Maswa DC	127,414,400							127,414,400
11	Moshi DC							54,585,990	54,585,990
12	Msalala DC	40,892,422							40,892,422
13	Muheza DC						7,786,280		7,786,280
14	Mwanza CC				27,643,430				27,643,430
15	Ngorongoro DC	25,404,257							25,404,257
16	Nkasi DC	60,762,082							60,762,082
17	Nzega TC	20,615,200					21,511,513		42,126,713
18	Pangani DC	4,534,608							4,534,608
19	Siha DC					3,009,996			3,009,996
20	Sumbawanga DC	62,796,558							62,796,558
21	Sumbawanga MC	81,040,243		1,433,970		5,142,276			87,616,489
22	Tarime TC	10,203,931							10,203,931
23	Ushetu DC	11,308,800							11,308,800
24	Bagamoyo DC	69,922,489							69,922,489
25	Bunda DC						3,493,952,176		3,493,952,176
26	Kaliua DC	11,766,000							11,766,000
27	Kitindi DC	2,531,000	1,338,624	2,252,880		2,567,099			8,689,603
28	Longido DC	8,952,656							8,952,656
29	Mkuranga DC	40,081,677							40,081,677
30	Mtama DC	63,518,688							63,518,688
31	Nachingwea DC						735,690,197		735,690,197
32	Nanyamba TC					28,051,744			28,051,744
33	Sumanjiro DC	86,148,089							86,148,089
34	Tabora MC	275,777,109					134,954,754		410,731,863
35	Chalinze DC	67,428,200	935,712	4,402,800			12,314,923		85,081,635
36	Mbogwe DC	60,547,791					4,975,554,447		5,036,102,238
37	Ukerewe DC	579,817,724							579,817,724
38	Urambo DC	104,376,198					108,914,296		213,290,494
42	Bukoba MC	1,505,380					1,238,992,016		1,240,497,396
43	Itilima DC	87,675,080		26,163,323					113,838,402
44	Meatu DC	56,102,080					15,696,415,839		15,752,517,919
45	Nyasa DC	10,054,328							10,054,328
46	Mbarali DC	14,542,106				21,035,155	19,811,444		55,388,705
47	Mbeva DC	182,317,000					2,107,071,575		2,289,388,575
48	Namtumbo DC	20,155,092					1,620,711,018		1,640,866,110
49	Rungwe DC	32,093,760					59,843,707		91,937,467
50	Kibiti DC	12,565,294							12,565,294
51	Dodoma CC	195,912,621					1,288,045,409		1,483,958,030
52	Morogoro DC	66,051,137							66,051,137
53	Nyang'hwale DC	25,182,800	9,060,000	4,872,600	520,860				39,636,260
54	Ruangwa DC	41,489,686					231,471,220		272,960,906
55	Temeke MC						69,263,976		69,263,976
56	Linda MC	31,814,000					14,872,121		46,686,121
57	Busega DC	23,144,000					169,915,657		193,059,657
58	Serengeti DC	31,329,620					1,616,618		32,946,238
59	Dar es salaam CC				9,340,103				9,340,103
60	Kondoa TC	4,749,600	1,023,000	1,424,880					7,197,480
	<b>Total</b>	<b>3,594,289,922</b>	<b>51,006,301</b>	<b>40,550,453</b>	<b>204,834,010</b>	<b>68,566,144</b>	<b>32,075,513,149</b>	<b>54,585,990</b>	<b>36,089,345,969</b>

## Appendix 20: Mismatch of HCMIS payroll and NIDA data on birthdate for 76,536 employees

S/N	Council	Number of staff	S/N	Council	Number of staff
1	Magu District Council	2587	94	Karagwe District Council	333
2	Dar es Salaam City Council (DCC)	1797	95	Nachingwea District Council	333
3	Hanang District Council	1602	96	Simanjiro District Council	332
4	Temeke Municipal Council	1602	97	Meatu District Council	323
5	Kilolo District Council	1590	98	Bukombe District Council	321
6	Mbeya City Council	1187	99	Kigoma Municipal Council	320
7	Nanyumbu District Council	1143	100	Mbinga District Council	318
8	Ubungo Municipal Council	1076	101	Kilindi District Council	315
9	Ngara District Council	1036	102	Iringa Municipal Council	314
10	Ilemela Municipal Council	1017	103	Nanyamba Town Council	305
11	Bukoba Municipal Council	929	104	Masasi District Council	302
12	Missenyi District Council	869	105	Kigoma District Council	300
13	Moshi District Council	864	106	Wanging'ombe District Council	298
14	Kilwa District Council	846	107	Kyela District Council	297
15	Mbeya District Council	843	108	Shinyanga District Council	296
16	Ushetu District Council	825	109	Songea District Council	294
17	Uvinza District Council	817	110	Bunda Town Council	292
18	Mwanza City Council	787	111	Mufindi District Council	283
19	Kinondoni Municipal Council	785	112	Mlele District Council	277
20	Morogoro Municipal Council	761	113	Kyerwa District Council	264
21	Biharamulo District Council	691	114	Tabora District Council	263
22	Dodoma City Council	685	115	Karatu District Council	262
23	Tanga City Council	683	116	Mbinga Town Council	261
24	Arusha City Council	682	117	Mbogwe District Council	261
25	Busega District Council	633	118	Kibondo District Council	260
26	Kilosa District Council	625	119	Ngorongoro District Council	260
27	Lushoto District Council	607	120	Njombe Town Council	257
28	Misungwi District Council	607	121	Bariadi District Council	254
29	Mbozi District Council	601	122	Bariadi Town Council	254
30	Buchosa District Council	589	123	Kasulu Town Council	253
31	Geita District Council	573	124	Kibaha District Council	253
32	Mkuranga District Council	558	125	Mpanda District Council	251
33	Arusha District Council	549	126	Mwanga District Council	250
34	Sengerema District Council	545	127	Mbulu District Council	249
35	Handeni District Council	543	128	Msalala District Council	248
36	Kigamboni Municipal Council	535	129	Urambo District Council	246
37	Chato District Council	531	130	Kiteto District Council	240
38	Muheza District Council	526	131	Kongwa District Council	240
39	Kwimba District Council	524	132	Kibiti District Council	239
40	Muleba District Council	520	133	Busokelo District Council	238
41	Rorya District Council	509	134	Mkinga District Council	238
42	Hai District Council	504	135	Korogwe Town Council	235
43	Korogwe District Council	500	136	Kilombero District Council	232
44	Mvomero District Council	490	137	Mtwara Municipal Council	232
45	Songea Municipal Council	478	138	Ruangwa District Council	230

S/N	Council	Number of staff	S/N	Council	Number of staff
46	Shinyanga Municipal Council	465	139	Tarime Town Council	230
47	Kalambo District Council	452	140	Mkalama District Council	227
48	Serengeti District Council	452	141	Musoma Municipal Council	223
49	Kishapu District Council	448	142	Rufiji District Council	223
50	Liwale District Council	439	143	Kasulu District Council	222
51	Siha District Council	438	144	Mpwapwa District Council	219
52	Sumbawanga Municipal Council	436	145	Nzega Town Council	219
53	Ukerewe District Council	427	146	Iramba District Council	218
54	Ikungi District Council	426	147	Lindi District Council	218
55	Maswa District Council	425	148	Sikonge District Council	217
56	Rungwe District Council	425	149	Chunya District Council	211
57	Bagamoyo District Council	423	150	Makete District Council	209
58	Tunduma Town Council	421	151	Singida District Council	208
59	Nyasa District Council	417	152	Mtwara District Council	207
60	Tunduru District Council	416	153	Bahi District Council	206
61	Kaliua District Council	414	154	Lindi Municipal Council	203
62	Nzega District Council	414	155	Monduli District Council	199
63	Kibaha Town Council	413	156	Chemba District Council	198
64	Chalinze District Council	412	157	Geita Town Council	190
65	Itilima District Council	400	158	Makambako Town Council	184
66	Sumbawanga District Council	400	159	Mpanda Municipal Council	183
67	Ludewa District Council	396	160	Nyang'hwale District Council	182
68	Njombe District Council	393	161	Gairo District Council	175
69	Kisarawe District Council	389	162	Handeni Town Council	174
70	Momba District Council	389	163	Buhigwe District Council	173
71	Meru District Council	387	164	Kondoa District Council	171
72	Ifakara Town Council	385	165	Songwe District Council	171
73	Mbarali District Council	385	166	Longido District Council	170
74	Tandahimba District Council	382	167	Musoma District Council	159
75	Same District Council	377	168	Manyoni District Council	157
76	Butiama District Council	376	169	Pangani District Council	156
77	Babati District Council	371	170	Masasi Town Council	154
78	Bunda District Council	371	171	Newala District Council	154
79	Iringa District Council	370	172	Mafinga Town Council	151
80	Chamwino District Council	368	173	Nsimbo District Council	147
81	Kahama Town Council	367	174	Singida Municipal Council	145
82	Rombo District Council	366	175	Babati Town Council	141
83	Moshi Municipal Council	361	176	Kakonko District Council	141
84	Igunga District Council	358	177	Itigi District Council	140
85	Bukoba District Council	355	178	Kondoa Town Council	139
86	Malinyi District Council	349	179	Madaba District Council	138
87	Ileje District Council	342	180	Mbulu Town Council	132
88	Tabora Municipal Council	342	181	Mpimbwe District Council	128
89	Morogoro District Council	338	182	Ulanga District Council	120
90	Tarime District Council	336	183	Mafia District Council	111
91	Namtumbo District Council	334	184	Newala Town Council	102
92	Nkasi District Council	334	<b>Total</b>		<b>76536</b>
93	Bumbuli District Council	333			

## Appendix 21: Inadequate allocation of resources to the internal audit unit

S/N	Name of LGA	Non provision of training	Shortage of Internal Auditor	Inadequate Budget Allocation	Shortage of working equipment	Non finalization of audit plan	Non of audit n
1	Arusha CC	X					
2	Arusha DC	x		35	X		x
3	Hai DC	X	2	47	X		
4	Ikungi DC		2	29			
5	Ilemela DC	X				X	X
6	Karatu DC	X	1	76			
7	Kibaha DC	X					
8	Kishapu DC		2	13	X		
9	Kiteto DC		4	35			
1	Kongwa DC		2		X		
1	Korogwe DC		2				
1	Lushoto DC	X	2		X	X	
1	Magu DC	X	1		X	X	X
1	Malinyi DC			35		X	
1	Maswa DC		2	65			
1	Meru DC			16			
1	Misenyi DC	X	2				
1	Mlele DC						x
1	Monduli DC		2	66			
2	Moshi DC		3	48		X	X
2	Mpanda MC		2				X
2	Mpwapwa DC		2	50		X	
2	Mwanga DC		1	5			X
2	Nzega DC		1	14			
2	Same DC	X	2	3	X		
2	Siha DC	X	2	100		X	
2	Sikonge DC		2	57			
2	Sumbawanga DC	X				X	
2	Bagamoyo DC	X	2	29			
3	Biharamulo DC		1	47		x	
3	Kaliua DC	X	2		X		
3	Kigoma Ujiji MC		4	58		X	
3	Longido DC		3	29		X	
3	Mpanda DC					X	
3	Mvomero DC					X	
3	Nanyamba DC	X		20	X		
3	Newala DC						
3	Nzega DC	X	3	70	X		
3	Rufiji DC	X	2	52	X	X	
4	Tabora MC	X	2			X	
4	Ukerewe DC					X	
4	Ulanga DC		2			X	
4	Urambo DC		2	47			
4	Itilima DC		3	41	X		
4	Kasulu DC	X	2	61	X		
4	Kondoa DC			25	X		
4	Kakonko DC	X	2		X		

S/N	Name of LGA	Non provision of training	Shortage of Internal Auditor	Inadequate Budget Allocation	Shortage of working equipment	Non finalization of audit plan	Non of audit n
4	Buhigwe DC				X	X	
4	Mkalama DC	X	1		X		
5	Kisarawe DC	X	2		X	X	
5	Madaba DC	X	1	61	X		X

## Appendix 22: Failure of internal control and accounting system in fraud detection

S/N	Date	Ref. No	Payee	GFS Code	GFS Code Description	Details	Amount (TZS)
1	07/10/2022	00363150 V2300522	MARKO KATAMBI KAHEMA	21111101	Civil Servants	Being payment to local fundi for local fundi who worked on water infrastructure in staff houses.	9,800,000
2	07/10/2022	00363150 V2300523	SAMWEL PIUS LUBINGILI	21111101	Civil Servants	Being payment to local fundi for installing doors in nine staff houses.	9,510,000
3	13/10/2022	00363150 V2300645	RASHID ISMAL NASUMA	21111101	Civil Servants	Being payment to local fundi for installing window grills in staff houses.	9,720,000
4	13/10/2022	00363150 V2300646	SAIDI KUCHEKE ISSA	21111101	Civil Servants	Being payment to local fundi for installation of water infrastructure in staff houses.	9,512,000
5	13/10/2022	00363150 V2300647	DAUDI NYANGANYI MAGEBE	21111101	Civil Servants	Being payment to local fundi for construction of fence around the HQ	3,200,000
6	21/10/2022	00363150 V2300712	LIVINUS NTINDA EDWARD	21111101	Civil Servants	Being payment to Local fundi paying work in nine staff houses.	9,730,000
7	21/10/2022	00363150 V2300713	ELIAH ADAMSON	21111101	Civil Servants	Being payment to local fundi for tiling work in nine staff houses.	9,512,000
8	21/10/2022	00363150 V2300714	SAMWEL PIUS LUBINGILI	21111101	Civil Servants	Being payment to local fundi for construction of fence around the HQ	9,620,000
9	21/10/2022	00363150 V2300715	MARKO KATAMBI KAHEMA	21111101	Civil Servants	Being payment to local fundi for installing water infrastructure in nine staff houses.	9,718,000
10	29/11/2022	00363150 V2300933	AHMED AZIZ DUGANGE	21111101	Civil Servants	Being payment to local fundi for tiles works in nine staff houses.	9,520,000
11	29/11/2022	00363150 V2300934	LIVINUS NTINDA EDWARD	21111101	Civil Servants	Being payment to local fundi for tiles works in nine staff houses.	9,810,000
12	29/11/2022	00363150 V2300935	ELIAH ADAMSON	21111101	Civil Servants	Being payment to local fundi for tiles works in nine staff houses.	9,810,000
13	29/11/2022	00363150 V2300996	LIVINUS NTINDA EDWARD	21111101	Civil Servants	Being payment to local fundi for construction of fence around the HQ	9,800,000
14	29/11/2022	00363150 V2300997	AHMED AZIZ DUGANGE	21111101	Civil Servants	Being payment to local fundi for plastering and construction of fence around Mpimbwe DC HQ	9,850,000
15	29/11/2022	00363150 V2300998	ELIAH ADAMSON	21111101	Civil Servants	Being payment to local fundi for installing	9,500,000



S/N	Date	Ref. No	Payee	GFS Code	GFS Code Description	Details	Amount (TZS)
						water infrastructure in nine staff houses.	
16	29/11/2022	00363150 V2300999	TITUS BIZUKA JOHN	21111101	Civil Servants	Being payment to local fundi for installing electrical infrastructure in staff houses.	9,750,000
17	29/11/2022	00363150 V2301000	SALUM SABAS PAULO	21111101	Civil Servants	Being payment to local fundi for painting works in staff houses.	9,710,000
18	29/11/2022	00363150 V2301001	SALUM PAULO BILAUARI	21111101	Civil Servants	Being payment to local fundi for installing water pipes around the council's fence.	9,970,000
19	29/11/2022	00363150 V2301046	MASUDI HASSAN ABDALAH	21111101	Civil Servants	Being payment to local fundi for welding grills of fence at Mpimbwe DC HQ	9,300,000
20	29/11/2022	00363150 V2301047	EVARIST GODFREY MWANISAWA	21111101	Civil Servants	Being payment to supplier who supplied grill materials for the administrative building's fence construction.	9,287,000
21	29/11/2022	00363150 V2301048	HASSAN MOHAMEDY	21111101	Civil Servants	Being payment to local fundi for installing sewage infrastructures in staff houses.	8,880,000
22	29/11/2022	00363150 V2301049	MWALAMI MNYAMANI SALEHE	21111101	Civil Servants	Being payment to local fundi for construction of tanks in staff houses	9,817,000
23	29/11/2022	00363150 V2301050	PETER MUCHWAMPALA JOHN	21111101	Civil Servants	Being payment to local fundi for plastering and construction of fence around Mpimbwe DC HQ	9,650,000
24	29/11/2022	00363150 V2301051	MAHAMUDU HASSAN MAHAMUDU	21111101	Civil Servants	Being payment to local fundi for construction of drainage infrastructures in staff houses.	9,738,000
25	01/12/2022	00363150 V2301076	AHMED AZIZ DUGANGE	21111101	Civil Servants	Being payment to local fundi for installing water tanks in staff houses.	8,250,000
26	01/12/2022	00363150 V2301077	MAHAMUDU HASSAN MAHAMUDU	21111101	Civil Servants	Being payment to local fundi for installation of water system	8,720,000
27	01/12/2022	00363150 V2301078	MASUDI HASSAN ABDALAH	21111101	Civil Servants	Being payment to local fundi for digging sewage drains in administrative buildings.	9,850,000
28	01/12/2022	00363150 V2301079	PETER MUCHWAMPALA JOHN	21111101	Civil Servants	Being payment to local fundi for clearing water drains in the administrative building area.	9,712,000
29	01/12/2022	00363150 V2301080	SALUM SABAS PAULO	21111101	Civil Servants	Being payment for collection of sand for construction of District Hospital	9,680,000
30	01/12/2022	00363150 V2301081	SALUM PAULO BILAUARI	21111101	Civil Servants	Being payment to local fundi for doors installation in staff houses.	9,416,000
31	27/12/2022	00363150 V2301108	ELIAH ADAMSON	21111101	Civil Servants	Being payment for purchasing of sand	9,870,000
32	27/12/2022	00363150 V2301109	LIVINUS NTINDA EDWARD	21111101	Civil Servants	Being payment to local fundi for tiles	9,712,000

S/N	Date	Ref. No	Payee	GFS Code	GFS Code Description	Details	Amount (TZS)
						installation in staff houses.	
33	27/12/2022	00363150 V2301110	AHMED AZIZ DUGANGE	21111101	Civil Servants	Being payment to local fundi for installing water tanks in staff houses.	9,982,000
34	27/12/2022	00363150 V2301111	SALUM SABAS PAULO	21111101	Civil Servants	Being payment for installation of water infrastructure	9,497,000
35	27/12/2022	00363150 V2301112	SALUM PAULO BILAUARI	21111101	Civil Servants	Being payment to local fundi for door installation.	9,892,400
36	27/12/2022	00363150 V2301113	MAHAMUDU HASSAN MAHAMUDU	21111101	Civil Servants	Being payment to local fundi for installation of electrical infrastructure in nine staff houses.	9,950,000
37	27/12/2022	00363150 V2301114	MASUDI HASSAN ABDALAH	21111101	Civil Servants	Being payment to local fundi for painting in staff houses.	9,960,000
38	27/12/2022	00363150 V2301115	HASSAN MOHAMEDY	21111101	Civil Servants	Being payment to local fundi for Installation of sewage drains in staff houses.	9,799,000
39	27/12/2022	00363150 V2301116	MWALAMI MNYAMANI SALEHE	21111101	Civil Servants	Being payment to local fundi for gypsum installation.	9,698,000
40	27/12/2022	00363150 V2301117	PETER MUCHWAMPALA JOHN	21111101	Civil Servants	Being payment for plastering of walls	9,497,120
41	27/12/2022	00363150 V2301118	VICTOR LEONARD RUTAJUMURWA	21111101	Civil Servants	Being payment for road carving around staff houses.	9,324,130
42	27/12/2022	00363150 V2301119	MICHAEL SHABANI MIKINGI	21111101	Civil Servants	Being payment to local fundi for construction of water tank towers.	9,598,000
43	27/12/2022	00363150 V2301156	HUSSEIN SWEDI BAKARI	21111101	Civil Servants	Being payment to local fundi for welding grills during construction of fence	9,811,000
44	27/12/2022	00363150 V2301157	AMRI SADIKI PALLA	21111101	Civil Servants	Being payment to local fundi for plastering of fence wall at Mpimbwe DC HQ.	9,912,000
45	27/12/2022	00363150 V2301158	ELIAS PETER MBANGA	21111101	Civil Servants	Being payment to local fundi for painting works on the council's fence.	9,724,120
46	27/12/2022	00363150 V2301159	BAVONY DAVID KAMANDE	21111101	Civil Servants	Being payment to supplier for collection of sand to be used in construction activities.	9,650,000
47	27/12/2022	00363150 V2301160	MWALAMI MNYAMANI SALEHE	21111101	Civil Servants	Being payment to local fundi for supplying of cement blocks	9,589,000
48	27/12/2022	00363150 V2301161	MASUDI HASSAN ABDALAH	21111101	Civil Servants	Being payment to local fundi for welding grills for fence wall at Council HQ	9,678,000
49	27/12/2022	00363150 V2301162	LIVINUS NTINDA EDWARD	21111101	Civil Servants	Being payment to local fundi for installation of water infrastructure.	9,813,500
50	27/12/2022	00363150 V2301163	ELIAH ADAMSON	21111101	Civil Servants	Being payment to local fundi for installation of electrical infrastructure.	9,613,000
51	27/12/2022	00363150 V2301164	SALUM SABAS PAULO	21111101	Civil Servants	Being payment to local fundi for installation of sewage drains.	9,835,000

S/N	Date	Ref. No	Payee	GFS Code	GFS Code Description	Details	Amount (TZS)
52	27/12/2022	00363150 V2301165	HASSAN MOHAMEDY	21111101	Civil Servants	Being payment to local fundi for digging of drainage chains	9,713,000
53	27/12/2022	00363150 V2301166	MAHAMUDU HASSAN MAHAMUDU	21111101	Civil Servants	Being payment to local fundi painting works on staff houses	9,685,000
54	27/12/2022	00363150 V2301167	SALUM PAULO BILAURI	21111101	Civil Servants	Being payment for painting fence wall at Council HQ	9,911,000
55	09/01/2023	00363150 V2301331	MWALAMI MNYAMANI SALEHE	21111101	Civil Servants	Being payment to local fundi for construction of infrastructure in roads around Council HQ	9,800,000
56	09/01/2023	00363150 V2301332	HASSAN MOHAMEDY	21111101	Civil Servants	Being payment to local fundi who excavate sewage system at Council HQ	9,780,000
57	09/01/2023	00363150 V2301333	MASUDI HASSAN ABDALAH	21111101	Civil Servants	Being payment to supplier for supplying water piper and plumbing materials	9,870,000
58	09/01/2023	00363150 V2301334	PETER MUCHWAMPALA JOHN	21111101	Civil Servants	Being payment to local fundi for painting works on staff houses	9,690,000
59	09/01/2023	00363150 V2301335	LIVINUS NTINDA EDWARD	21111101	Civil Servants	Being payment to local fundi for installation of tiles on staff houses	9,590,000
60	09/01/2023	00363150 V2301336	SALUM SABAS PAULO	21111101	Civil Servants	Being payment to local fundi for roofing activities on staff houses	9,790,000
61	09/01/2023	00363150 V2301337	SALUM PAULO BILAURI	21111101	Civil Servants	Being payment to local fundi for electrical infrastructure installation in staff houses.	9,820,000
62	09/01/2023	00363150 V2301338	ELIAH ADAMSON	21111101	Civil Servants	Being payment to local fundi for installation of water sinks in staff houses.	9,792,000
63	09/01/2023	00363150 V2301339	MAHAMUDU HASSAN MAHAMUDU	21111101	Civil Servants	Being payment to local fundi for construction of sewage pits.	9,798,000
64	09/01/2023	00363150 V2301340	BAVONY DAVID KAMANDE	21111101	Civil Servants	Being payment to local fundi for who built clean water infrastructure.	9,682,000
65	09/01/2023	00363150 V2301341	AHMED AZIZ DUGANGE	21111101	Civil Servants	Being payment to local fundi for installation of doors in staff houses.	9,872,000
66	09/01/2023	00363150 V2301342	MICHAEL SHABANI MIKINGI	21111101	Civil Servants	Being payment to local fundi for painting works in staff houses.	9,697,000
67	09/01/2023	00363150 V2301343	HUSSEIN SWEDI BAKARI	21111101	Civil Servants	Being payment to local fundi for making of doors for staff houses.	9,830,000
68	09/01/2023	00363150 V2301344	BHOKE THOMAS MNGORONGORO	21111101	Civil Servants	Being payment to local fundi for installation of air conditioners.	9,879,000
69	09/01/2023	00363150 V2301345	MSAFIRI PETER MATUTU	21111101	Civil Servants	Being payment to supplier for supplying of aluminium windows.	9,795,000
70	09/01/2023	00363150 V2301346	VICTOR LEONARD RUTAJUMURWA	21111101	Civil Servants	Being payment to local fundi for installation of handles in staff houses.	9,850,000
71	09/01/2023	00363150 V2301347	RASHID ISMAL NASUMA	21111101	Civil Servants	Being payment to local fundi for installation of toilets in staff houses.	9,597,000

S/N	Date	Ref. No	Payee	GFS Code	GFS Code Description	Details	Amount (TZS)
72	09/01/2023	00363150 V2301348	SAIDI KUCHEKE ISSA	21111101	Civil Servants	Being payment to local fundi for installation of doors in staff houses	9,495,000
73	09/01/2023	00363150 V2301349	ELIAS PETER MBANGA	21111101	Civil Servants	Being payment to local fundi for painting fence walls around Council HQ	9,872,000
74	09/01/2023	00363150 V2301350	KIZITO STEPHANO SOMA	21111101	Civil Servants	Being payment to local fundi who cleared drainage chains	9,855,000
75	09/01/2023	00363150 V2301351	JAPHET BONIPHACE MWALWIBA	21111101	Civil Servants	Being payment to local fundi for aluminium works	9,780,000
76	09/01/2023	00363150 V2301352	LEONARD KILAMHAMA	21111101	Civil Servants	Being payment to supplier for supplying of cement for fence construction.	9,876,000
77	09/01/2023	00363150 V2301353	RAJABU SALEHE MNYAMANI	21111101	Civil Servants	Being payment to local fundi for welding grills during fence construction.	9,789,000
78	09/01/2023	00363150 V2301354	LENATUS ENOCK NG'HONOLI	21111101	Civil Servants	Being payment to local fundi for plastering of fence wall around Council HQ	9,857,000
79	09/02/2023	00363150 V2301578	SALUM SABAS PAULO	21111101	Civil Servants	Being payment for completion of staff toilets.	9,910,000
80	09/02/2023	00363150 V2301585	JAPHET BONIPHACE MWALWIBA	21111101	Civil Servants	Being payment for installation of water infrastructures.	7,987,809
81	22/02/2023	00363150 V2301692	LIVINUS NTINDA EDWARD	21111101	Civil Servants	Being payment for installation of sewage infrastructures.	9,800,000
82	22/02/2023	00363150 V2301693	MWALAMI MNYAMANI SALEHE	21111101	Civil Servants	Being payment for crating of electrical pathway	9,500,000
83	22/02/2023	00363150 V2301694	HASSAN MOHAMEDY	21111101	Civil Servants	Being payment for marble installation in staff houses.	9,600,000
84	22/02/2023	00363150 V2301695	MASUDI HASSAN ABDALAH	21111101	Civil Servants	Being payment for construction of water tanks at Council HQ	9,750,000
85	22/02/2023	00363150 V2301696	SALUM SABAS PAULO	21111101	Civil Servants	Being payment for supplying of sewage materials.	9,770,000
86	22/02/2023	00363150 V2301697	ELIAS PETER MBANGA	21111101	Civil Servants	Being payment for supplying of cement in fence construction.	9,760,000
87	23/02/2023	00363150 V2301698	KIZITO STEPHANO SOMA	21111101	Civil Servants	Being payment to local fundi for installation of infrastructure around staff house roads.	9,810,000
88	23/02/2023	00363150 V2301699	JAPHET BONIPHACE MWALWIBA	21111101	Civil Servants	Being payment to local fundi for plastering of fence works around Council HQ	9,850,000
89	23/02/2023	00363150 V2301700	RAJABU SALEHE MNYAMANI	21111101	Civil Servants	Being payment for installation of infrastructure in the Council HQ	9,650,000
90	23/02/2023	00363150 V2301701	SALUM PAULO BILAURI	21111101	Civil Servants	Being payment for installation of water tanks in staff houses.	9,580,000
91	23/02/2023	00363150 V2301702	ELIAH ADAMSON	21111101	Civil Servants	Being payment for construction of a water well in Council HQ	9,620,000
92	23/02/2023	00363150 V2301703	MAHAMUDU HASSAN MAHAMUDU	21111101	Civil Servants	Being payment for painting works in staff house	9,710,000

S/N	Date	Ref. No	Payee	GFS Code	GFS Code Description	Details	Amount (TZS)
93	23/02/2023	00363150 V2301704	MAHAMUDU HASSAN MAHAMUDU	21111101	Civil Servants	Being payment to local fundi for installation of water tiles in staff houses.	9,650,000
94	23/02/2023	00363150 V2301705	BAVONY DAVID KAMANDE	21111101	Civil Servants	Being payment for installation of doors in staff houses.	9,500,000
95	23/02/2023	00363150 V2301706	AHMED AZIZ DUGANGE	21111101	Civil Servants	Being payment to local fundi for painting works in staff houses	9,600,000
96	23/02/2023	00363150 V2301707	MICHAEL SHABANI MIKINGI	21111101	Civil Servants	Being payment for installation of gypsum in staff houses	9,520,000
97	23/02/2023	00363150 V2301708	MSAFIRI PETER MATUTU	21111101	Civil Servants	Being payment to local fundi for painting fence walls	9,655,000
98	23/02/2023	00363150 V2301709	SAIDI KUCHEKE ISSA	21111101	Civil Servants	Being payment to local fundi for construction soak away pit at staff houses	9,800,000
99	15/03/2023	00363150 V2301887	SALUM SABAS PAULO	21111101	Civil Servants	Being payment to local fundi for construction of wates system infrastructures	9,100,000
100	15/03/2023	00363150 V2301888	LIVINUS NTINDA EDWARD	21111101	Civil Servants	Being payment to local fundi for construction of drainage chains	9,650,000
101	15/03/2023	00363150 V2301889	HASSAN MOHAMEDY	21111101	Civil Servants	Being payment to local fundi for installation of electrical infrastructure.	9,700,000
102	15/03/2023	00363150 V2301890	ELIAH ADAMSON	21111101	Civil Servants	Being payment for digging of drainage chains	9,670,000
103	15/03/2023	00363150 V2301891	JAPHET BONIPHACE MWALWIBA	21111101	Civil Servants	Being payment for installation of tiles in staff house	9,720,000
104	15/03/2023	00363150 V2301892	BAVONY DAVID KAMANDE	21111101	Civil Servants	Being payment for installation of tanks at Council HQ	9,700,000
105	15/03/2023	00363150 V2301893	MASUDI HASSAN ABDALAH	21111101	Civil Servants	Being payment to local fundi for installation of doors at staff houses	9,710,000
106	15/03/2023	00363150 V2301894	BHOKE THOMAS MNGORONGO	21111101	Civil Servants	Being payment for construction of water infrastructure	9,700,000
107	15/03/2023	00363150 V2301895	SALUM PAULO BILAURI	21111101	Civil Servants	Being payment to local fundi for painting works in staff houses	9,800,000
108	15/03/2023	00363150 V2301896	MWALAMI MNYAMANI SALEHE	21111101	Civil Servants	Being payment to local fundi for digging of drainage chains in staff houses	9,820,000
109	15/03/2023	00363150 V2301897	RAJABU SALEHE MNYAMANI	21111101	Civil Servants	Being payment for installation of telephone cables at Council HQ	9,710,000
110	15/03/2023	00363150 V2301898	ELIAS PETER MBANGA	21111101	Civil Servants	Being payment to local fundi for installation of electrical infrastructure.	9,712,000
111	15/03/2023	00363150 V2301899	PETER MUCHWAMPALA JOHN	21111101	Civil Servants	Being payment of installation of doors	9,680,000
112	15/03/2023	00363150 V2301900	MICHAEL SHABANI MIKINGI	21111101	Civil Servants	Being payment for installation of tanks in staff houses.	9,800,000
113	15/03/2023	00363150 V2301901	AHMED AZIZ DUGANGE	21111101	Civil Servants	Being to local fundi for painting works	9,500,000

S/N	Date	Ref. No	Payee	GFS Code	GFS Code Description	Details	Amount (TZS)
114	24/03/2023	00363150 V2301968	KIZITO STEPHANO SOMA	21111101	Civil Servants	Being payment to local fundi for painting works	9,700,000
115	24/03/2023	00363150 V2301970	JAPHET BONIPHACE MWALWIBA	21111101	Civil Servants	Being payment to local for installation of electrical infrastructure	4,444,610
116	24/03/2023	00363150 V2301971	ELIAS PETER MBANGA	21111101	Civil Servants	Being payment for installation of water systems	9,710,000
117	24/03/2023	00363150 V2301972	JAPHET BONIPHACE MWALWIBA	21111101	Civil Servants	Being payment for installation of electrical infrastructure	5,300,000
118	24/03/2023	00363150 V2301973	MASUDI HASSAN ABDALAH	21111101	Civil Servants	Being payment to local fundi for installing of water system	9,800,000
119	24/03/2023	00363150 V2301974	HASSAN MOHAMEDY	21111101	Civil Servants	Being payment to local fundi for painting works	9,710,000
120	24/03/2023	00363150 V2301975	SALUM SABAS PAULO	21111101	Civil Servants	Being payment to local fundi for installation of tiles	9,700,000
121	24/03/2023	00363150 V2301976	MWALAMI MNYAMANI SALEHE	21111101	Civil Servants	Being payment to local fundi for installation of tanks.	9,850,000
122	24/03/2023	00363150 V2301977	ELIAH ADAMSON	21111101	Civil Servants	Being payment to local fundi for making doors.	9,850,000
123	24/03/2023	00363150 V2301978	SALUM PAULO BILAUARI	21111101	Civil Servants	Being payment to local fundi for sewage infrastructure installation.	9,800,000
124	24/03/2023	00363150 V2301979	RAJABU SALEHE MNYAMANI	21111101	Civil Servants	Being payment to local fundi for installing clean water infrastructure.	9,720,000
125	24/03/2023	00363150 V2301980	PETER MUCHWAMPALA JOHN	21111101	Civil Servants	Being payment to local fundi for painting.	9,812,000
126	24/03/2023	00363150 V2301981	LIVINUS NTINDA EDWARD	21111101	Civil Servants	Being payment to local fundi for wall plastering	9,805,000
127	24/03/2023	00363150 V2301982	AHMED AZIZ DUGANGE	21111101	Civil Servants	Being payment to supplier for supplying of sand	9,870,000
128	24/03/2023	00363150 V2301983	MICHAEL SHABANI MIKINGI	21111101	Civil Servants	Being payment to local fundi for door installations	9,812,000
129	24/03/2023	00363150 V2301984	BHOKE THOMAS MNGORONGORO	21111101	Civil Servants	Being payment to local fundi for making doors.	9,818,000
	Total						<b>1,232,408,689</b>

## Appendix 23: Net Assets of Women Youth and People with Disability Fund

S/n	Council	Net Assets	S/n	Council	Net Assets
1	Kinondoni MC	15,216,165,336	57	Rungwe DC	1,105,243,244
2	Temeke MC	13,999,266,146	58	Singida MC	1,098,778,996
3	Dar CC	12,158,169,781	59	Shinyanga MC	1,092,931,836
4	Arusha CC	9,560,836,761	60	Babati DC	1,065,717,917
5	Dodoma CC	8,156,325,101	61	Rufiji DC	1,062,028,000
6	Ubungo MC	6,986,760,612	62	Sikonge DC	1,052,693,988
7	Mwanza CC	5,130,939,987	63	Monduli	1,042,336,061
8	Tanga CC	4,612,671,674	64	Geita DC	1,025,654,330
9	Chalinze DC	3,965,329,742	65	Masasi DC	1,021,669,668
10	Geita TC	3,919,963,808	66	Kilosa DC	1,013,076,315
11	Mbeya CC	3,776,206,913	67	Meatu DC	1,010,391,607
12	Kigamboni MC	3,678,183,204	68	Iringa DC	987,179,094
13	Mufindi DC	3,230,670,433	69	Kasulu DC	978,431,046
14	Kahama MC	3,105,005,041	70	Ushetu DC	958,752,171
15	Mkuranga DC	3,001,567,110	71	Mpimbwe DC	942,997,381
16	Njombe TC	2,944,367,000	72	Ngorongoro DC	939,414,241
17	Morogoro MC	2,645,224,529	73	Mvomero DC	936,645,239
18	Tarime DC	2,462,743,488	74	Same DC	934,937,999
19	Ilemela DC	2,448,792,882	75	Mlele DC	925,488,904
20	Moshi MC	2,275,597,168	76	Musoma MC	921,750,941
21	Mbarali DC	2,234,195,915	77	Bariadi TC	913,336,000
22	Kibaha TC	2,085,627,654	78	Rombo DC	912,983,730
23	Kilwa DC	2,013,048,869	79	Uyui DC	901,905,498
24	Tabora MC	1,994,457,046	80	Nzega TC	897,998,201
25	Mafinga TC	1,984,316,375	81	Serengeti DC	882,852,529
26	Songea MC	1,927,657,897	82	Bukoba MC	878,428,186
27	Kaliua DC	1,870,741,114	83	Ruangwa DC	861,004,370
28	Mbinga DC	1,831,441,345	84	Simanjiro DC	849,424,229
29	Mpanda MC	1,821,736,730	85	Karagwe DC	847,092,293
30	Mbeya DC	1,754,166,126	86	Maswa DC	843,065,229
31	Songwe DC	1,705,742,264	87	Sumbawanga DC	840,792,510
32	Mlimba DC	1,676,916,720	88	Muheza DC	835,173,462
33	Hanang DC	1,655,001,430	89	Kongwa DC	823,827,881
34	Kilolo DC	1,584,555,139	90	Mwanga	822,381,149
35	Mpanda DC	1,510,054,568	91	Kasulu TC	796,934,256
36	Chunya DC	1,497,501,434	92	Urambo DC	796,019,250
37	Moshi DC	1,482,400,484	93	Tandahimba DC	792,500,647
38	Morogoro DC	1,463,282,692	94	Misungwi DC	786,537,652
39	Karatu	1,448,603,517	95	Mbinga TC	776,169,570
40	Iringa MC	1,446,314,105	96	Kigoma Ujiji Municipal	767,342,824
41	Wanging'ombe DC	1,434,488,499	97	Bariadi DC	766,090,000
42	Njombe DC	1,405,297,061	98	Uvinza DC	765,153,357
43	Mbozi DC	1,330,816,764	99	Mtwara DC	760,326,483
44	Chato DC	1,322,884,575	100	Mbulu DC	740,325,132
45	Tunduru DC	1,249,250,104	101	Kibiti DC	739,051,633
46	Meru DC	1,248,040,486	102	Kisarawe DC	735,709,922
47	Nachingwea DC	1,212,934,000	103	Musoma DC	733,266,582
48	Ifakara TC	1,197,713,362	104	Shinyanga DC	728,732,699
49	Kibaha DC	1,167,855,010	105	Longido DC	723,493,267
50	Malinyi DC	1,157,860,268	106	Lushoto DC	706,260,880
51	Igunga DC	1,156,617,207	107	Bukombe DC	696,806,853
52	Mtwara MC	1,143,252,880	108	Bukoba DC	692,059,033
53	Bagamoyo DC	1,142,198,330	109	Kibondo DC	691,248,435
54	Arusha DC	1,113,257,862	110	Handeni DC	691,246,240
55	Konoda DC	1,108,620,496	111	Magu DC	686,545,848
56	Msalala DC	1,106,215,711	112	Biharamulo DC	682,514,710
113	Ludewa DC	676,525,340	146	Sumbawanga MC	478,344,892
114	Kilindi DC	674,416,056	147	Siha DC	462,279,846
115	Makambako DC	669,084,615	148	Butiama DC	438,123,498
116	Hai DC	666,476,471	149	Momba DC	430,229,856
117	Liwale DC	661,105,400	150	Kalambo DC	429,991,876
118	Nanyumbu DC	660,159,586	151	Mtama	423,036,590
119	Nzega DC	650,868,310	152	Bunda TC	421,553,631

S/n	Council	Net Assets	S/n	Council	Net Assets
120	Babati TC	641,004,582	153	Kakonko DC	419,152,000
121	Lindi MC	631,726,000	154	Itigi DC	411,622,606
122	Nkasi DC	630,762,000	155	Rorya DC	393,416,220
123	Ulanga DC	613,216,171	156	Pangani DC	388,008,997
124	Songea DC	605,646,454	157	Mafia DC	382,235,000
125	Ikungi DC	586,642,782	158	Sengerema DC	380,006,001
126	Kishapu DC	583,763,715	159	Iramba DC	377,903,701
127	Newala TC	579,843,456	160	Kiteto DC	377,685,338
128	Kwimba DC	576,402,906	161	Gairo DC	363,840,534
129	Chamwino DC	563,258,739	162	Newala DC	356,859,881
130	Nanyamba	563,136,558	163	Busokelo DC	316,794,248
131	Makete DC	558,445,382	164	Mbulu TC	304,851,854
132	Nsimbo	545,937,293	165	Korogwe DC	301,275,801
133	Tarime TC	544,630,644	166	Nyang'hwale DC	297,908,674
134	Ileje DC	544,622,815	167	Handeni TC	294,373,614
135	Mkalama DC	537,722,834	168	Kondoa TC	289,970,203
136	Mbogwe DC	535,234,945	169	Chemba DC	287,457,506
137	Manyoni DC	519,560,692	170	Buhigwe DC	278,906,854
138	Bahi DC	509,773,449	171	Korogwe TC	276,095,268
139	Kyela DC	508,821,112	172	Kigoma DC	242,641,966
140	Namtumbo DC	506,780,710	173	Madaba DC	222,728,121
141	Itilima DC	506,482,756	174	Singida DC	217,374,304
142	Bunda DC	500,110,331	175	Bumbuli DC	203,545,347
143	Masasi TC	492,896,692	176	Busega DC	153,903,200
144	Mkinga DC	487,037,541	177	Nyasa DC	- 23,858,660
145	Mpwapwa Dc	483,739,601	<b>Total</b>		<b>245,310,042,163</b>

## Appendix 24: LGAs 10% contribution to Women Youth and People with Disabilities Fund

S/N	Name of the council	10% contribution	S/N	Name of the council	10% contributin
1	Dar CC	5,893,080,335	57	Bukoba MC	297,203,233
2	Temeke MC	3,806,790,897	58	Kongwa DC	291,931,104
3	Kinondni MC	2,748,205,709	59	Tunduru DC	291,060,000
4	Arusha CC	2,278,345,312	60	Hanang DC	286,309,651
5	Dodoma CC	2,007,698,311	61	Magu DC	284,304,470
6	Mwanza CC	1,596,000,000	62	Rungwe DC	283,860,710
7	Mbeya CC	1,299,381,021	63	Mpanda MC	282,907,190
8	Tanga CC	1,280,749,656	64	Ulanga DC	274,176,009
9	Geita TC	906,626,800	65	Nyang'hwale DC	265,619,693
10	Mkuranga DC	878,757,347	66	Babati DC	265,074,048
11	Chalinze DC	796,862,680	67	Serengeti DC	258,192,820
12	Kahama MC	783,703,738	68	Kwimba DC	256,598,070
13	Kigamboni MC	779,476,282	69	Uyui DC	253,395,150
14	Njombe TC	754,620,000	70	Songea DC	250,508,462
15	Ubungo MC	753,952,053	71	Misungwi DC	246,929,523
16	Tarime DC	717,541,100	72	Bagamoyo DC	244,797,766
17	Ilemela DC	627,458,335	73	Muheza DC	235,000,000
18	Makete DC	619,793,527	74	Sumbawanga DC	233,625,394
19	Kilwa DC	594,197,775	75	Mbeya DC	231,526,714
20	Morogoro MC	559,589,540	76	Same DC	224,275,422
21	Geita DC	557,657,028	77	Simanjiro DC	222,539,201
22	Mufindi DC	548,488,726	78	Biharamulo DC	221,229,784
23	Mbarali DC	548,304,341	79	Kasulu DC	218,181,973
24	Mafinga TC	523,556,557	80	Iringa DC	216,844,232
25	Songea MC	502,818,532	81	Lindi MC	215,780,000
26	Tabora MC	498,880,991	82	Mwanga	212,028,465
27	Morogoro DC	498,698,829	83	Bukoba DC	206,364,521
28	Msalala DC	471,172,858	84	Malinyi DC	204,845,076
29	Kibaha TC	455,129,308	85	Momba DC	202,002,350
30	Moshi MC	453,589,510	86	Makambako DC	194,420,595
31	Chunya DC	447,817,946	87	Tandahimba DC	192,000,000
32	Kilosa DC	439,438,429	88	Rombo DC	188,551,271



S/N	Name of the council	10% contribution	S/N	Name of the council	10% contributin
33	Mpanda DC	394,786,620	89	Shinyanga DC	188,204,615
34	Kaliua DC	373,917,444	90	Ikungi DC	187,000,000
35	Kilolo DC	369,444,934	91	Nachingwea DC	186,963,000
36	Iringa MC	360,710,785	92	Hai DC	184,652,813
37	Mtwara DC	355,264,628	93	Igunga DC	184,057,674
38	Songwe DC	354,428,523	94	Ludewa DC	180,862,497
39	Ifakara TC	350,874,388	95	Arusha DC	180,595,823
40	Mlimba DC	342,902,853	96	Bukombe DC	180,290,973
41	Mbinga DC	340,737,470	97	Shinyanga MC	179,541,874
42	Kishapu DC	334,425,201	98	Mbinga TC	175,997,243
43	Moshi DC	333,946,876	99	Lushoto DC	173,916,655
44	Karatu	332,561,200	100	Ushetu DC	170,000,000
45	Mbozi DC	326,302,741	101	Kibiti DC	167,000,000
46	Kyela DC	325,794,613	102	Mpimbwe DC	165,072,000
47	Rufiji DC	324,720,000	103	Ruangwa DC	165,000,000
48	Mvomero DC	324,263,964	104	Nanyumbu DC	164,777,668
49	Sikonge DC	320,347,518	105	Kilindi DC	164,754,812
50	Mtwara MC	315,760,000	106	Maswa DC	164,240,538
51	Wanging'ombe DC	306,588,600	107	Musoma DC	164,049,121
52	Njombe DC	306,282,563	108	Pangani DC	163,815,500
53	Meru DC	302,808,021	109	Ngorongoro DC	160,000,000
54	Karagwe DC	302,352,831	110	Urambo DC	159,715,000
55	Singida MC	301,452,066	111	Babati TC	157,883,960
56	Kondo DC	301,452,066	112	Uvinza DC	157,729,700
113	Kibondo DC	156,188,629	145	Liwale DC	112,079,773
114	Kiteto DC	155,560,866	146	Handeni TC	111,500,000
115	Butiama DC	154,000,000	147	Chamwino DC	110,579,916
116	Nzega DC	153,750,633	148	Korogwe DC	110,252,693
117	Mafia DC	152,377,000	149	Kalambo DC	110,000,000
118	Meatu DC	151,183,120	150	Kigoma Ujiji Municipal	109,855,319
119	Mlele DC	150,006,253	151	Bariadi DC	109,800,000
120	Masasi DC	149,156,907	152	Bunda DC	108,254,692
121	Mbulu DC	146,105,521	153	Kisarawe DC	103,599,560
122	Tarime TC	144,000,000	154	Nsimbo	102,198,000
123	Kibaha DC	143,080,914	155	Longido DC	101,000,000
124	Rorya DC	141,723,685	156	Kondoa TC	96,446,212
125	Bariadi TC	140,348,000	157	Itigi DC	94,000,000
126	Mtama	140,000,000	158	Kakonko DC	91,709,000
127	Bunda TC	139,132,749	159	Namtumbo DC	90,953,683
128	Mkalama DC	138,095,996	160	Mbogwe DC	88,875,186
129	Busega DC	134,196,771	161	Siha DC	88,871,322
130	Itilima DC	133,994,789	162	Singida DC	85,750,937
131	Manyoni DC	133,131,633	163	Newala DC	85,000,000
132	Masasi TC	132,374,300	164	Madaba DC	83,000,000
133	Mkinga DC	131,839,207	165	Sumbawanga MC	80,000,000
134	Nkasi DC	130,599,000	166	Korogwe TC	75,059,892
135	Nzega TC	129,333,944	167	Nyasa DC	74,929,737
136	Chato DC	129,332,599	168	Chemba DC	74,000,000
137	Mpwapwa DC	128,849,091	169	Buhigwe DC	73,896,250
138	Kasulu TC	127,970,654	170	Bahi DC	71,984,594
139	Monduli DC	120,109,065	171	Nanyamba	68,757,517
140	Sengerema DC	120,050,315	172	Newala TC	64,262,811
141	Busokelo DC	119,367,512	173	Kigoma DC	63,433,162
142	Iramba DC	119,109,480	174	Musoma MC	58,845,086
143	Gairo DC	116,800,000	175	Bumbuli DC	57,670,798
144	Handeni DC	116,405,930	176	Mbulu TC	55,300,000
Total					62,698,754,444

## Appendix 25: Loan issued during the year

S/n	Council	Loans issued 2022/23	S/n	Council	Loans issued 2022/23
1	Dar CC	3,732,645,000	30	Meru DC	552,000,000
2	Kinondni MC	3,626,264,322	31	Kibaha TC	538,000,000
3	Arusha CC	3,414,382,866	32	Arusha DC	510,600,000
4	Dodoma CC	3,153,383,120	33	Mkuranga DC	505,815,550
5	Temeke MC	2,907,382,251	34	Wanging'ombe DC	499,225,234
6	Mbeya CC	1,602,000,000	35	Rufiji DC	487,498,000
7	Njombe TC	1,597,200,000	36	Kwimba DC	482,568,727
8	Tanga CC	1,397,600,000	37	Ifakara TC	481,783,290
9	Tarime DC	1,107,734,416	38	Mbinga DC	481,385,300
10	Chalinze DC	1,017,470,000	39	Rombo DC	479,887,636
11	Kigamboni MC	1,005,379,812	40	Handeni DC	446,211,319
12	Mwanza CC	954,992,780	41	Serengeti DC	445,652,820
13	Ubungo MC	940,098,025	42	Ushetu DC	442,175,000
14	Tabora MC	856,800,000	43	Singida MC	440,410,000
15	Njombe DC	819,270,000	44	Kondoa DC	440,410,000
16	Hanang DC	799,850,000	45	Geita TC	432,000,000
17	Moshi MC	738,383,643	46	Chunya DC	429,721,048
18	Babati DC	723,450,911	47	Kilindi DC	424,500,000
19	Mbarali DC	700,710,671	48	Karatu	416,980,000
20	Mlimba DC	699,190,853	49	Kilwa DC	416,744,000
21	Mbeya DC	672,500,000	50	Karagwe DC	415,500,000
22	Msalala DC	644,447,835	51	Songwe DC	412,629,500
23	Ilemela DC	642,600,000	52	Mwanga	412,563,000
24	Kilolo DC	617,318,000	53	Sumbawanga DC	408,712,560
25	Mafinga TC	609,853,527	54	Shinyanga MC	407,297,600
26	Mufindi DC	599,313,800	55	Mpanda MC	390,322,000
27	Makete DC	597,190,000	56	Kaliua DC	386,467,217
28	Mbozi DC	589,620,000	57	Kongwa DC	382,292,212
29	Morogoro DC	573,300,000	58	Songea MC	378,700,000
59	Kibaha DC	362,928,282	88	Kigoma Ujiji Municipal	259,190,000
60	Kilosa DC	348,588,320	89	Iringa DC	247,900,000
61	Hai DC	346,125,822	90	Ruangwa DC	247,068,500
62	Bukoba MC	345,500,000	91	Chato DC	239,159,769
63	Kahama MC	338,256,000	92	Bukoba DC	238,000,000
64	Igunga DC	337,310,902	93	Nzega TC	232,500,000
65	Mbulu DC	325,462,201	94	Tarime TC	231,000,000
66	Same DC	324,900,000	95	Mvomero DC	230,614,087
67	Morogoro MC	323,005,000	96	Uyui DC	230,000,000
68	Kibondo DC	322,330,176	97	Geita DC	228,345,000
69	Mpimbwe DC	320,690,000	98	Shinyanga DC	226,797,800
70	Rungwe DC	319,000,000	99	Mpanda DC	223,351,620
71	Iringa MC	309,821,000	100	Bukombe DC	222,290,973
72	Ileje DC	307,950,000	101	Maswa DC	221,419,000
73	Meatu DC	300,150,300	102	Musoma DC	221,132,000
74	Kishapu DC	297,000,000	103	Moshi DC	214,921,000
75	Malinyi DC	291,918,687	104	Mtwara DC	214,355,896
76	Makambako DC	289,500,000	105	Mbinga TC	213,985,764
77	Bariadi TC	289,069,000	106	Uvinza DC	211,330,000
78	Tunduru DC	284,168,182	107	Busega DC	209,060,650
79	Nyang'hwale DC	282,216,685	108	Kasulu DC	208,000,000
80	Bagamoyo DC	281,100,000	109	Sikonge DC	202,500,000
81	Mtwara MC	280,254,000	110	Magu DC	200,384,000
82	Muheza DC	279,000,000	111	Monduli	200,000,000
83	Nanyumbu DC	277,400,000	112	Manyoni DC	198,750,000
84	Chamwino DC	277,000,000	113	Lushoto DC	192,500,000
85	Mafia DC	272,987,000	114	Urambo DC	192,360,000
86	Nachingwea DC	271,940,000	115	Kyela DC	192,000,000
87	Ulanga DC	261,704,000	116	Newala TC	190,000,000
117	Siha DC	186,525,019	148	Rorya DC	133,500,000
118	Masasi TC	182,161,819	149	Kiteto DC	130,000,000

S/n	Council	Loans issued 2022/23	S/n	Council	Loans issued 2022/23
119	Ngorongoro DC	179,000,000	150	Liwale DC	129,829,116
120	Bariadi DC	178,814,000	151	Mlele DC	125,600,000
121	Mkinga DC	178,023,500	152	Sengerema DC	124,000,000
122	Ikungi DC	173,500,000	153	Nzega DC	123,000,000
123	Busokelo DC	175,000,000	154	Kigoma DC	122,455,402
124	Songea DC	173,733,630	155	Gairo DC	118,383,660
125	Mpwapwa DC	173,186,400	156	Handeni TC	117,665,300
126	Momba DC	171,500,000	157	Bumbuli DC	117,334,927
127	Kakonko DC	165,000,000	158	Simanjiro DC	116,684,214
128	Bunda TC	164,863,609	159	Itigi DC	111,000,000
129	Pangani DC	163,815,500	160	Longido DC	104,000,000
130	Kisarawe DC	162,100,000	161	Korogwe TC	102,000,000
131	Iramba DC	157,335,356	162	Bunda DC	100,454,692
132	Newala DC	156,000,000	163	Butiama DC	98,600,000
133	Kondoa TC	155,000,000	164	Madaba DC	96,722,500
134	Chemba DC	155,000,000	165	Korogwe DC	95,271,758
135	Buhigwe DC	152,895,000	166	Mbulu TC	95,000,000
136	Namtumbo DC	150,100,000	167	Itilima DC	93,748,979
137	Kibiti DC	148,998,600	168	Kalambo DC	93,588,000
138	Nsimbo	148,350,000	169	Mtama	91,500,000
139	Lindi MC	142,860,000	170	Nyasa DC	89,929,737
140	Mbogwe DC	141,609,148	171	Ludewa DC	86,600,000
141	Tandahimba DC	139,364,000	172	Singida DC	85,817,327
142	Kasulu TC	138,864,700	173	Babati TC	78,781,500
143	Mkalama DC	138,645,000	174	Musoma MC	70,000,000
144	Biharamulo DC	137,000,000	175	Nkasi DC	58,000,000
145	Bahi DC	136,857,473	176	Nanyamba	57,904,150
146	Masaki DC	136,750,000	177	Sumbawanga MC	50,000,000
147	Misungwi DC	136,219,400		<b>Total</b>	<b>73,411,018,877</b>

## Appendix 26: LGAs Issued Loans against Agreed Disbursement Ratio

S/N	Name of LGA	Women	Youth	People with disabilities	Amount (TZS)
1	Arusha CC	70	25	5	3,414,383,000
2	Dodoma CC	45	40	15	3,153,383,120
3	Kinondoni MC	49	40	11	2,554,433,322
4	Njombe TC	58	38	4	1,597,200,000
5	Mbeya CC	50	48	2	1,577,000,000
6	Tarime DC	55	27	18	1,061,234,416
7	Miskenyi DC	44	53	3	854,512,500
8	Njombe DC	49	47	4	819,270,000
9	Kahama TC	59	39	2	752,196,137
10	Muleba DC	55	41	4	709,400,000
11	Mbeya DC	66	33	1	672,500,000
12	Ilemela MC	63	35	2	642,100,000
13	Msalala DC	46	51	3	606,000,000
14	Msalala DC	46	51	3	606,000,000
15	Mbozi DC	63	33	4	589,620,000
16	Morogoo DC	71	26	4	573,300,000
17	Mbarali DC	46	50	4	570,171,707
18	Meru DC	54	42	4	552,000,000
19	Arusha DC	85	11	4	510,600,000
20	Wanging'ombe DC	70	26	4	499,225,234
21	Mkuranga DC	44	39	17	492,769,000
22	Mbinga DC	54	37	9	481,385,700
23	Mufindi DC	54	40	6	469,781,000
24	Serengeti DC	52	37	11	448,652,820
25	Handeni DC	49	49	2	446,211,350
26	Geita TC	49	43	8	432,000,000
27	Karatu DC	77	16	7	416,980,000
28	Kilwa DC	45	54	1	416,744,000

S/N	Name of LGA	Women	Youth	People with disabilities	Amount (TZS)
29	Karagwe DC	50	37	13	415,500,000
30	Ngara DC	59	38	3	414,100,000
31	Songwe DC	75	23	2	412,629,500
32	Sumbawanga DC	46	49	5	408,712,560
33	Kilindi DC	17	70	13	391,000,000
34	KOngwa DC	39	41	20	382,292,212
35	Ifakara TC	67	21	12	348,588,320
36	Igunga DC	61	33	6	337,310,901
37	Kishapu DC	59	36	5	297,000,000
38	Makambako	62	26	12	292,500,000
39	Chato DC	46	12	42	285,000,000
40	Mtwara MC	69	21	10	280,254,000
41	Muheza DC	46	46	8	279,000,000
42	Nanyumbu DC	42	51	7	277,400,000
43	Chamwino DC	60	32	8	277,000,000
44	Mafia DC	38	58	4	272,987,000
45	Nachingwea	43	4413		269,084,500
46	Kibondo DC	51	29	20	257,220,453
47	Masasi TC	58	38	4	240,571,680
48	Bukoba DC	56	38	6	238,000,000
49	Mbogwe DC	41	42	17	237,978,200
50	Makete DC	57	42	1	236,944,310
51	Tarime TC	42.4	42.4	15.2	231,000,000
52	Shinyanga DC	38	43	19	226,797,000
53	Bukombe DC	42	42	16	222,290,973
54	Musoma DC	77	20	3	221,132,000
55	Kasulu DC	42	46	12	208,000,000
56	Namtumbo DC	29	69	2	205,395,000
57	Mtwara DC	24	61	15	204,355,896
58	Sikonge DC	52	40	8	202,500,000
59	Uyui DC	65	21	14	195,000,000
60	Loshoto DC	49	34	17	192,500,000
61	Ngorongoro DC	42	49	9	179,000,000
62	Busokelo DC	67	28	5	175,000,000
63	Momba DC	55	35	10	171,500,000
64	Pangani DC	35	48	17	163,815,500
65	Bunda TC	51	30	19	162,563,609
66	Kisarawe	52	43	5	162,100,000
67	Misungwi DC	56	32	12	161,584,400
68	Chemba DC	74	21	5	155,000,000
69	Buhigwe DC	41	51	8	152,895,000
70	Korogwe DC	46	46	8	151,800,000
71	Lindi MC	41	43	16	142,860,000
72	Bahi DC	45	41	14	136,857,474
73	Newala DC	41	42	17	136,750,000
74	Masasi DC	30	66	4	136,750,000
75	Uvinza DC	52	44	4	135,000,000
76	Kiteto DC	100	0	0	130,000,000
77	Sengerema DC	50	36	14	124,000,000
78	Nzega	64	28	8	123,000,000
79	Mpanda MC	55	45	0	117,500,000
80	Simanjiro DC	57	28	15	116,684,214
81	Madaba DC	21	67	12	96,722,500
82	Bunda DC	51	46	13	88,454,692
83	Ludewa DC	56	32	12	86,600,000
84	Manyoni DC	51	42	7	81,500,000
85	Nkasi DC	70	27	3	79,700,000
86	Kasulu TC	65	35	0	79,130,000
87	Babati TC	28	70	2	78,781,500
88	Itigi DC	50	50	0	74,000,000
89	Musoma MC	75	21	4	68,000,000
90	Nanyamba TC	5	95	0	57,904,150
91	Mbulu DC	48	46	6	55,000,000

S/N	Name of LGA	Women	Youth	People with disabilities	Amount (TZS)
92	Mbulu TC	48	46	6	55,000,000
93	Sumbawanga MC	58	26	16	50,000,000
94	Nsimbo DC	48	52	0	49,350,000
Total					<b>38,813,900,850</b>

## Appendix 27: Long outstanding loans

S/n	Name of council	long outstanding loans	Outstanding Loan in 2022/23	S/n	Name of council	long outstanding loans	Outstanding Loan in 2022/23
1	Kinondoni MC	6,220,153,528	103,384,236	78	Igunga DC	259,483,529	55,796,204
2	Temeke MC	5,152,427,210	70,616,212	79	Babati DC	258,151,239	-
3	Dodoma CC	5,086,737,263	2,742,544,933	80	Bahi DC	255,754,784	126,756,473
4	Dar CC	4,788,118,000	5,984,394,050	81	Kaliua DC	251,995,918	43,898,419
5	Arusha CC	4,165,128,468	4,016,340,966	82	Kilolo DC	248,575,550	-
7	Mwanza CC	2,947,694,470	731,638,300	83	Kibaha DC	248,226,600	261,964,682
8	Chalinze DC	1,683,637,453	904,634,334	84	Karagwe DC	247,378,500	-
9	Geita TC	1,664,461,156	-	85	Missenyi DC	246,664,403	-
10	Mkuranga DC	1,305,381,382	488,480,000	86	Nanyumbu DC	238,912,900	-
12	Kahama MC	1,302,440,700	-	87	Konoda DC	237,763,615	-
13	Kibaha TC	1,267,752,823	495,071,500	88	Tabora MC	236,311,700	-
14	Songea MC	1,216,193,363	320,464,000	89	Wanging'ombe DC	232,511,186	-
15	Mufindi DC	1,182,823,500	-	90	Mvomero DC	225,035,014	-
16	Tanga CC	1,169,447,900	1,126,658,500	91	Butiama DC	221,484,800	-
17	Geita DC	1,154,600,628	163,420,450	92	Bunda TC	217,985,300	-
18	Tarime DC	1,098,923,809	-	93	Kongwa DC	207,194,150	-
19	Mbulu DC	1,033,624,850	548,236,391	94	Kyela DC	203,596,500	-
20	Mafinga TC	953,389,540	136,419,950	95	Maswa DC	201,714,538	-
21	Mpanda DC	906,464,443	-	96	Lushoto DC	195,120,637	-
22	Morogoro MC	753,616,400	251,657,550	97	Rorya DC	192,892,300	105,726,800
23	Nzega TC	742,108,444	238,553,000	98	Mbeya CC	185,418,100	-
24	Muleba DC	728,218,049	-	99	Bunda DC	184,792,900	-
25	Ruangwa DC	718,237,197	-	100	Sumbawanga MC	183,369,100	36,445,000
26	Kilwa DC	655,572,609	-	101	Handeni DC	176,357,449	-
27	Moshi MC	650,359,803	-	102	Kasulu DC	174,734,250	193,695,000
28	Iringa MC	650,299,450	-	103	Nyasa DC	170,535,871	84,903,736
29	Mbeya DC	643,938,430	-	104	Ludewa DC	170,147,200	-
30	Liwale DC	622,832,800	-	105	Karatu	168,250,800	-
31	Moshi DC	622,653,900	-	106	Rombo DC	161,819,987	-
32	Songwe DC	609,754,785	362,320,500	107	Magu DC	158,284,894	7,000,000
33	Rufiji DC	584,252,818	704,786,053	108	Meatu DC	154,298,598	233,280,200
34	Njombe TC	577,526,184	1,009,489,476	109	Mafia DC	150,560,600	206,055,000
35	Ngorongoro DC	570,031,300	120,000,000	110	Babati TC	150,481,620	69,653,200
36	Musoma MC	552,715,257	-	111	Kigoma Ujiji Municipal	148,717,700	262,410,500
37	Kibondo DC	542,489,838	86,773,545	112	Nzega DC	147,146,400	-
38	Nachingwea DC	518,057,355	7,124,833	113	Iringa DC	142,414,800	233,378,300
39	Tandahimba DC	515,969,449	123,537,500	114	Mkinga DC	134,416,660	-
40	Mpimbwe DC	498,895,250	133,513,000	115	Busokelo DC	134,394,500	143,245,000
41	Hanang DC	493,524,040	534,083,000	116	Arusha DC	132,281,500	258,543,870
42	Urambo DC	489,603,728	-	117	Mwanga	121,782,500	162,237,550
43	Kasulu TC	489,219,593	-	118	Kwimba DC	120,809,509	-
44	Bukoba MC	489,179,930	-	119	Iramba DC	118,791,720	-
45	Kilosa DC	472,824,382	-	120	Handeni TC	114,690,100	94,832,020
46	Ulanga DC	459,168,964	192,710,500	121	Kishapu DC	105,527,425	-
47	Mbarali DC	456,994,916	-	122	Manyoni DC	98,374,000	-
48	Ifakara TC	452,848,358	-	123	Mtwara MC	96,000,400	-
49	Uvinza DC	412,202,950	118,096,000	124	Kigoma DC	95,120,900	-
50	Tunduru TC	408,033,770	-	125	Momba DC	94,199,000	139,265,000

S/n	Name of council	long outstanding loans	Outstanding Loan in 2022/23	S/n	Name of council	long outstanding loans	Outstanding Loan in 2022/23
51	Lindi MC	397,287,000	256,100	126	Siha DC	89,145,430	-
52	Chunya DC	392,958,575	-	127	Kalambo DC	88,792,800	-
53	Kisarawe DC	379,556,600	138,977,300	128	Busega DC	85,510,900	-
54	Ilemela DC	365,474,030	374,620,700	129	Sengerema DC	83,660,000	-
55	Musoma DC	365,048,792	-	130	Bariadi DC	82,460,000	-
56	Kibiti DC	362,989,272	175,870,920	131	Hai DC	80,951,600	-
57	Sikonge DC	362,979,850	-	132	Singida MC	77,420,000	-
58	Longido DC	358,188,000	69,992,500	133	Chamwino DC	76,778,000	93,211,727
59	Monduli	338,178,400	87,973,600	134	Pangani DC	74,907,498	-
60	Namtumbo DC	337,185,900	-	135	Kakonko DC	74,633,850	132,140,000
61	Mtwara DC	335,337,906	-	136	Buhigwe DC	72,959,394	129,799,000
62	Muheza DC	334,465,357	279,000,000	137	Kiteto DC	67,530,200	130,000,000
63	Meru DC	332,794,835	-	138	Bariadi TC	52,509,755	-
64	Msalala DC	331,176,000	-	139	Mkalama DC	52,361,700	-
65	Bukombe DC	325,025,342	202,339,473	140	Mbogwe DC	51,568,433	174,718,500
66	Simanjiro DC	324,788,160	87,463,914	141	Bumbuli DC	49,980,317	79,317,800
67	Same DC	322,765,251	-	142	Gairo DC	48,620,791	-
68	Newala TC	319,305,700	168,701,828	143	Kondoa TC	44,540,000	-
69	Mpanda MC	319,019,350	87,879,000	144	Nsimbo	44,392,150	94,002,900
70	Bagamoyo DC	318,272,630	118,491,400	145	Kilindi DC	38,654,710	-
71	Mbinga DC	315,567,199	-	146	Itigi DC	35,088,000	-
72	Morogoro DC	312,658,800	-	147	Singida DC	33,485,376	-
73	Malinyi DC	307,196,714	355,567,225	148	Korogwe DC	30,065,500	-
74	Bukoba DC	300,791,800	-	149	Mbulu TC	27,855,200	-
75	Mlele DC	270,097,333	17,949,794	150	Madaba DC	26,435,000	-
76	Serengeti DC	262,018,928	-	151	Misungwi DC	14,220,000	121,999,400
77	Uyui DC	259,736,500	116,131,300	<b>Total</b>		<b>79,756,392,909</b>	<b>27,670,440,114</b>

## Appendix 28: Abandoned projects

Sn	Name of Entity	Project Details	Amount (TZS)	Period of abandonment
1	Lushoto DC	Include 34 construction projects abandoned for period shown	2,884,844,661	Two to 13 years
2	Mwanza CC	Construction of office building	900,000,000	11 years
	Mwanza CC	Unutilized solar panels and solar equipment installed at Nyamagana Hospital	1,020,753,100	Three years
	Mwanza CC	Include 13 projects implemented at lower level	480,000,000	Two to Eight years
3	Biharamulo DC	Include eight projects implemented at lower level	1,836,792,283	Two to Nine years
4	Bagamoyo DC	Comprise 34 projects implemented at lower level	1,158,426,806	Two to 15 years
5	Hai DC	Include 17 construction projects implemented at lower level	1,063,533,291	Nine Years
6	Muheza DC	Construction of Pharmacy, Laundry, Pediatric Ward, Male Ward and Female Ward at Council Hospital	500,000,000	Two to Four Years
	Muheza DC	Five projects implemented at lower level	330,000,000	Three to 14 years
7	Buchosa DC	46 Construction Projects	862,789,134	Two to 20 years
8	Moshi DC	12 construction projects implemented at lower level	585,000,000	Eight to 21 Years
9	Dodoma CC	20 construction projects	641,300,000	two to five years
10	Momba DC	Construction of Kapele Health Centre	400,000,000	Five years
11	Mbulu DC	Construction of Maternity Ward and Administration Block at Mbulu District Hospital	150,038,102	Four Years

Sn	Name of Entity	Project Details	Amount (TZS)	Period of abandonment
12	Nanyamba TC	Construction of theatre, IPD and mortuary at Kiromba HC and construction of mortuary building at Majengo HC	108,785,079	Five Years
13	Bukombe DC	46 construction projects	3,973,644,000	Two to 11 Years
14	Tunduma TC	Abandoned 4 projects	1,479,000,000	Two to Four Years
15	Nyasa DC	Abandoned eight projects	759,000,000	Two to Five years
16	Handeni DC	52 construction projects	607,663,950	Two to 13 years
17	Shinyanga DC	Construction of Kizungu, Bukene, Manyada, Mwamadilhanha and Mwanono dispensaries	301,135,500	Two to 16 years
18	Itilima DC	Construction of dining hall at Lagangabilili Secondary School	100,000,000	Three years
	Itilima DC	Construction of dining hall at Nkoma Secondary School	100,000,000	Three years
Total			20,242,705,906	

## Appendix 29: Completed Projects Not in Use

Sn	Name of LGA	Project Details	Amount (TZS)	Remarks
1	Mwanza CC	Construction of Mortuary at Nyamagana District hospital	150,000,000	Absence of mortuary fridge and water system
		Construction of five class rooms and 16 stances of toilet at Bulale Secondary school	100,000,000	Absence tables and chairs
		Construction of four class rooms and 16 stances of toilet at Sahwa Secondary school	110,000,000	Inadequate table and chairs
		Construction of two class rooms and 10 stances at Bulale Primary School	52,000,000	Lack of 100 desks and water system not installed in toilets
		Construction of nine class rooms and 26 stances new Bulale Primary school	250,000,000	Inadequate tables and chairs
		Construction of laboratory at Tambukareli Dispensary	80,000,000	Incomplete Water systems
2	Tandahimba DC	Construction of Litehu Health centre	250,000,000	Lack of medical equipments and staff
		Construction of Maheha HC	400,000,000	Uncompleted epoxy floor in theatre, lack of medical equipments and staff
		Construction of Kitama HC	400,000,000	Lack of medical equipments and staff
3	Mpanda DC	Construction of various infrastructures at Lugonesi, Kapanga, Mpembe and Kagunga Dispensaries; construction of Market at Katuma Village and Construction of Village Executive Officer office at Bujombe Village	1,042,403,732	Inadequate priority by management to ensure that the completed projects are utilized as intended.
4	Magu DC	Construction of teachers' house at Magu Town Secondary school	100,000,000	Electricity not connected, water system not completed
		Rehabilitation of Magu District hospital	750,000,000	Incomplete connection of electricity, water system
5	Sumbawang a DC	Construction of special group dormitory at Mkamanye Primary School in Muze	20,000,000	Lack of Beds, Mattresses and Water Supply in the Dormitory

Sn	Name of LGA	Project Details	Amount (TZS)	Remarks
		Construction of maternal ward and laboratory building at Kipeta Health Centre	310,000,000	The facility lacks essential furniture and necessary medical equipment
6	Bariadi DC	Construction of theatre building at Bariadi District Hospital	283,000,000	Inadequate funds to procure medical equipment
7	Korogwe DC	Construction of OPD and Laboratory at Mnyuzi Health Center	250,000,000	Absence of toilet and medical Equipment
8	Nzega DC	Construction of three in one staff house	107,043,000	Electricity not connected to the building
		X-ray building	66,684,500	Awaiting inspection by respective authority and installation of AC
		Laundry building	38,818,000	Washing machine not yet installed
9	Karatu DC	Completed seven projects at lower level	211,450,000	Pending installation of water system, inadequate teachers and excess classrooms
10	Missenyi DC	Construction of dormitory and its fence at Bunazi Primary School	178,105,360	Lack of fund for student meals and parents' reluctance to permit their children to transition to a boarding school
11	Dodoma CC	Construction of two classrooms at Bihawana Secondary School	40,000,000	Inadequate tables and chairs
		Construction of four classrooms at Mpunguzi/Mkulabi Secondary	80,000,000	Awaiting completion of toilet, Inadequate desks
12	Newala TC	Construction of 8 classrooms	160,000,000	Absence of furniture
13	Mtwara DC	Construction Likonde, Njumbuli and Litembe Dispensaries	150,000,000	Absence of Staff House
14	Ilemela MC	Completion of Kawekamo Dispensary	73,611,750	Absence of outside pit latrine, placenta pit and other equipment
15	Mkinga DC	Construction of toilet at Manza Bus Stand	67,100,000	Unavailability of water
	Mkinga DC	Construction of two classrooms at Gombero	40,000,000	Absence of toilet and water infrastructures
16	Bumbuli DC	Construction of dinning hall at Mbelei Secondary School	100,000,000	Lack of furniture and kitchen facilities
17	Mbulu DC	Completion of laboratory at Philip Marmo Secondary School	30,000,000	Lack of furniture, electricity not connected
18	Longido DC	Completed theatre at Engarenaibor Health Centre	40,000,000	Awaiting completion of water system
19	Chunya DC	Construction of new Primary School at Mfyeko Village and Nyerere village; classrooms and pit latrines at Bitimanyanga Primary and Isangawana Primary	1,258,100,000	Inadequate furniture (Desks and Chairs); Uncompleted drainage system in toilets
20	Kibondo DC	Construction of Bunyambo health facility	500,000,000	Absence of medical supplies and equipment; incinerator
21	Lindi MC	Construction of OPD, Laboratory, Maternity, Laundry, Incinerator and Placenta Pit at Mvuleni Health Centre	500,000,000	Not connected with electricity and water
22	Kyela DC	Construction of 3 classrooms at Matema primary school and Construction of Itunge Health Centre	310,000,000	Inadequate furniture for classrooms and electricity not connected in Health Centre



Sn	Name of LGA	Project Details	Amount (TZS)	Remarks
23	Njombe DC	Construction of Kichiwa Health Centre	300,000,000	Water and electricity system not installed
24	Makambako TC	Construction of the boy's dormitory and dining hall at Idofi Primary Special School	180,000,000	Absence of furniture
25	Rufiji DC	Dormitory at Mbwara Secondary	54,650,660	Inadequate contributions for student meals
26	Shinyanga DC	Construction of Ngokolo Dispensary	50,000,000	Lack of essential medical equipment
27	Karagwe DC	Construction of toilets in four primary schools	35,700,000	Lack of reliable source of water
28	Ukerewe DC	Construction of health centre at Igala	490,000,000	Lack of Medical Equipment
	Ukerewe DC	Construction of health centre (Theatre, Maternity ward, OPD and Laboratory) at Mulitilila HC	500,000,000	Lack of Medical Equipment
29	Njombe TC	Luponde Health Centre	536,030,000	Incomplete installation of water and electricity systems
	Njombe TC	Kifanya Health Centre	561,588,782	Lack of furniture
<b>Total</b>			<b>11,206,285,784</b>	

### Appendix 30: Substantial delays in initiation of funded projects

Sn	LGA	Project Details	Amount (TZS)	Remarks
1.	Kibaha DC	Construction of the District Executives Director's House projects.	150,000,000	Delay for up to 16 months due to insufficient land space
2.	Dodoma CC	Construction of District Hospital	1,000,000,000	A delay of up to 20 months occurred due to inconsistent directives regarding whether to construct a storey building or a standard ground building
		Construction of Makole Health Centre	750,000,000	Delay for up to 15 months due to inadequate land space and due to inconsistent directives regarding whether to construct a storey building or a standard ground building
3.	Mwanza CC	Construction of infrastructures at Nyamagana District Hospital	500,000,000	Delay for five (5) months; caused by delayed procedures for obtaining permit for storey building
		Construction of City Director house	150,000,000	Delay for seven (7) months; due to delayed demolition permit
4.	Ileje DC	Construction of Administration Block	1,000,000,000	Delay for 11 months due to delayed decisions on the location of implementing the project
5.	Mkinga DC	Construction of Female, Male, Paediatric Wards and Mortuary Block at District Hospital	750,000,000	Delay for nine months

Sn	LGA	Project Details	Amount (TZS)	Remarks
6	Maswa DC	Administration Block Phase I	1,000,000,000	Delay for eight months due to prolonged decision on location of implementing project
7	Lushoto DC	Lushoto District Hospital	807,000,000	Delay for eight months due to inadequate number of buildings for service provision during renovation period
		Construction of Kifulio Dispensary	40,000,000	Delayed for eight months due to inadequate supervision Council management
8	Muheza DC	Council Administration Block	1,000,000,000	Delayed for seven months due to prolonged procurement of materials attributed to challenges in payment system
9	Nzega DC	Construction of pit latrines in various Primary schools at Nzega District Council under SWASH	759,852,446	Delayed for five months. The delay was due to the budget process which involved allocation of fund to respective budget codes in FFARS system.
10	Igunga DC	Construction of pit latrines in schools and Health facilities, Incinerator, Placenta pit, water installation system and rehabilitation of delivery room in Igunga DC.	1,415,431,447	Delayed for four months due to prolonged process to the budget process which involved allocation of fund to respective budget codes
<b>Total</b>			<b>9,322,283,893</b>	

### Appendix 31: Defects Noted on Implementation of Projects

S/n	LGA	Project details	Fund Source	Projects Value (TZS)	Remarks
1.	Butiama DC	Council Administration Block	Central Government (CG)	3,265,332,538	Leakage on the right wing of the building, improper fixing of some existing aluminium windows, minor cracks and the requirement to replace the already fixed cylindrical mortise union lockset with three lever mortise union lockset
2.	Mwanza CC	Construction of classrooms	CG	740,000,000	Constructed classrooms have been installed with casement windows instead of hardwood window frames with glass panels contrary to approved drawings
		Construction of class rooms in the form of "storey" in 13 Secondary Schools	CG and Own Source (OS)	2,480,000,000	Cracks on window walls, no toilet in first floor, substandard windows due to dislocation of mirrors from window frames as observed at Capri Point Secondary School

S/n	LGA	Project details	Fund Source	Projects Value (TZS)	Remarks
3	Igunga DC	Construction of dormitories, classrooms, staff house, dispensary	BOOST, SRWSS, OS, CG, TEA	2,326,794,440	Poor fitting of some door shutters leading to un-smooth opening and frame detachment from wall, laundry area the water drain system at laundry are exposed in some dormitories hence becoming prone to damage, Doors fitted with two lever iron mongeries instead of three lever at staff house
4	Bariadi TC	Classrooms, Dormitories, and Health Facilities	CG and TOZO	1,825,000,000	Door installed at operation room does not meet the required standard as it does not open both sides, Aluminium window installed in the laundry has sustained damage, there are cracks on the classroom walls, the floor coating (POX) in two rooms of the operating theatre is damaged
5	Nkasi DC	Implementation of six construction projects on Staff house, dormitories, classrooms	Various sources	1,264,683,972	Various discrepancies noted on six projects implemented at lower level
6	Nzega DC	Construction of classrooms, laboratory and furniture for primary and secondary schools	CG, BOOST, OS	745,700,000	Poor workmanship of door shutters, water systems and gas systems beneath the inbuilt tables exposed, Crack developed on classrooms walls, Rubbers underneath tables and chairs stands have been dislocated
7	Lushoto DC Lushoto DC	Construction of pit latrines at eight Primary schools		59,400,000	All pit latrines were completed but not in use; provision of water system not provided except for Sunga Primary, Septic Chamber not constructed except for Makose primary, the dimension and size of soak away pit cannot sustain to keep sewage water for a long time.
		Completion of construction of Kwemakame Dispensary, Kwekifinyu Dispensary and Dule Dispensary		150,000,000	Substandard door shutters inside the dispensary building at Kwemakame Dispensary, incinerator destroyed by neighbouring civilian over land conflict at Dule Dispensary and substandard floor work at Kwekifinyu
8	Mkinga DC	Construction of Classrooms in five Secondary Schools	CG	260,000,000	Cracks developed in the constructed Secondary School classrooms
9	Sumbawanga DC	Classrooms in three Primary Schools and One Secondary School	CG and OS	218,750,000	Cracks developed on classrooms walls
10	Mlele DC	Construction of six classrooms in	CG funds	120,000,000	Cracks on class rooms walls

S/n	LGA	Project details	Fund Source	Projects Value (TZS)	Remarks
		two primary and one secondary			
11	Kalambo DC	Construction of District Executive Director House		150,000,000	Locally treated timber were used instead of pressured impregnated treated soft timber in roofing and covering
12	Meru DC	Construction of one classroom, Pit latrines and two in one staff house in three primary schools; and one dining hall in Secondary School	CG and OS	119,350,000	Several anomalies
13	Arusha CC	Rehabilitation of 8 classrooms in Levulosi Primary	OS	25,000,000	Substandard work on painting and decoration works for eight classrooms as evidenced on detached painted colour on walls. No replacement of ceiling board with critical condition in classrooms
		Completion of one classroom and rehabilitation of six classrooms in Elerai Primary	OS	21,000,000	The rehabilitation of floor, painting and colouring of walls are of substandard as manifested by defects on painted walls
		Rehabilitation of wall fence for Suye Primary	OS	26,000,000	Fence wall has been severely eroded
14	Buchosa DC	Construction of classrooms in four Secondary Schools	Pochi la Mama	17,800,000	Substandard doors installed on constructed classrooms
Total				13,814,810,950	

### Appendix 32: Uncompleted projects in LGAs

Sn	Entity	No. of Projects	Fund Source	Amount (TZS)
1	Tunduma TC	24	EP4R,SEQUIP, BOOST,OS,CG	11,041,592,972
2	Njombe DC	15	CG,OS,TOZO,SEQUIP	8,422,989,682
3	Morogoro DC	10		5,277,996,848
4	Kibondo DC	29	CG,LANES,BOOST,EP4R,SRWSS	4,952,223,587
5	Namtumbo DC	52	OS, DADPS,TASAF,Community Contributions	4,675,809,478
6	Chamwino DC	9	Own Source (OS), CG (Central Government), CDCF	4,476,282,086
7	Maswa DC	21	WASH, SWASH, CG,OS,TOZ,EP4R,BOOST	4,275,539,669
8	Kisarawe DC	51	OS,CG,COMMUNITY	4,228,931,457
9	Ulanga DC	33	Not shown	4,189,581,471
10	Busega DC	21	Various sources	4,111,200,000
11	Tunduru DC	25	Various sources	4,030,524,245
12	Tabora MC	8	CG	3,927,190,562
13	Mpanda DC	34	Carbon Credit Trade, OS, Global, CG	3,813,891,757
14	Nzega DC	12	Central Government, BOOST, SWASH, SEQUIP, GEF/IFAD, GPE-LANES, Barrick, Electronic Money	3,791,700,000

Sn	Entity	No. of Projects	Fund Source	Amount (TZS)
			Transaction Levy and Own Source Revenue	
15	Karagwe DC		Not shown	3,770,764,358
16	Mpanda MC	9	own source funds, Constituent Development Catalysts Funds (CDCF), Tozo, Boost and other Central Government grants	3,724,600,000
17	Tarime DC	3		3,449,881,895
18	Igunga DC	19	TOZO, CG, SRWSSP,TEA, BOOST	3,371,317,450
19	Sikonge DC	16	CG	3,356,778,800
20	Musoma DC	5		3,330,250,000
21	Kyela DC	18	CG,EP4R,BOOST,SEQUIP,OS	3,287,732,242
22	Ushetu DC	11	CG,OS,OTHERS	3,211,872,137
23	Makete DC	8	CG, BOOST, TEA,BARRICK	3,207,000,000
24	Kibiti DC	13	CG,OS,TASAF	3,137,149,797
25	Mbeya CC	13	EP4R, SEQUIP,TEA,CG,OS, BARRIC COMPANY,CDCF	3,062,561,794
26	Ileje DC	13	CG, BOOST,OS	2,867,883,935
27	Missenyi DC	23	CG, OS	2,705,004,000
28	Simanjiro DC			2,667,999,908
29	Ikungi DC	13	Not shown	2,653,592,725
30	Mafia DC			2,627,210,922
31	Geita TC	12	CG,OS,TASAF,EP4R	2,496,417,410
32	Temeke MC	4	Various sources	2,483,138,884
33	Kasulu DC			2,450,000,000
34	Mtwara/Mikindani MC	18	Various Sources	2,399,100,000
35	Chato DC	14	CG,OS,COMMUNITY	2,386,968,398
36	Ruangwa DC	10	Various sources	2,264,537,827
37	Dodoma CC	27	CG,OS,BOOST,LANES, EP4R	2,251,035,900
38	Muleba DC	18	CG,OS,BOOST,SEQUIP	2,230,348,500
39	Bukoba MC	10	CG,BOOST,OS,SEQUIP	2,112,597,026
40	Urambo DC			2,066,188,013
41	Ngorongoro DC	26	IMF,CG,CDCF,OS	2,064,308,300
42	Masasi DC	12	CG,OS,BARRICK	1,998,198,254
43	Shinyanga DC			1,932,784,307
44	Kigoma/Ujiji	7	CG, BOOST	1,919,200,000
45	Chunya DC	6	CG,OS	1,834,402,871
46	Kilosa DC	8	SEQUIP, CG,OS	1,810,896,850
47	Ngara DC	14	CG, Others	1,796,000,000
48	Dar es Salaam CC	5	Various sources	1,779,113,777
49	Kibaha DC			1,732,959,619
50	Mbulu DC	15	CG, OS	1,686,428,578
51	Songea DC	5	Various sources	1,649,700,650
52	Mwanza CC	9	CG OS	1,629,877,590
53	Kondoa TC	7	Various sources	1,594,376,397
54	Kyerwa DC	46	CG,CDCF,OS,SEQUIP	1,570,684,207
55	Mlimba DC	8	CDCF, CG	1,563,268,103
56	Uvinza DC	6	Various sources	1,500,000,000
57	Meatu DC	5	Various sources	1,470,000,000
58	Muheza DC	14 s	CG, TOZO,OS	1,462,638,782
59	Mkuranga DC	23	CG, OS	1,420,959,000
60	Bukombe DC	16	CG,OS,TOZO	1,384,678,000
61	Nyang'hwale DC	10	Various sources	1,360,000,000
62	Mufindi DC	4	CG,OS	1,310,000,000
63	Nzega TC	12	CG,OS,BOOST	1,308,200,000

Sn	Entity	No. of Projects	Fund Source	Amount (TZS)
64	Bukoba DC	7	CDCF, SEQUIP,CG	1,184,280,028
65	Sumbawanga DC	3	CG	1,123,422,828
66	Itigi DC	5	CG	1,121,929,888
67	Malinyi DC	10	Various Sources	1,111,092,807
68	Monduli DC	4	Co-funding	1,061,000,000
69	Kasulu TC	4	Various sources	1,048,288,800
70	Handeni DC	15	Various sources	1,048,200,000
71	Mbeya DC	14	Various sources	1,021,560,140
72	Kilwa DC			1,006,250,000
73	Ifakara TC	11	Various sources	994,000,000
74	Singida DC			990,000,000
75	Serengeti DC	2	CG	873,069,466
76	Iringa DC	10	CG, OS	842,170,285
77	Sumbawanga MC	6	CG, TEA	828,334,056
78	Babati DC	14	WASH	820,150,000
79	Ubungu MC	2		750,000,000
80	Rombo DC	4	CG,OS	738,986,717
81	Karatu DC	11	Barrick Mines, CG,OS	689,473,200
82	Mlele DC	11	CG, TOZO,OS,SWASH,COVID 19	680,367,944
83	Madaba DC	2		654,735,200
84	Momba DC	2	Not specified	625,807,263
85	Lindi MC	5	CG,CDCF	611,461,254
86	Msalala DC	19	CSR,OS,CG,WASH,BOOST	593,206,280
87	Korogwe TC	6	CG,OS	593,000,000
88	Busokelo DC	14	CG,OS,Community Contribution	592,692,320
89	Hai DC	5	CG	572,600,000
90	Ukerewe DC			548,920,417
91	Nanyumbu DC	9	Not specified	544,000,000
92	Kahama TC	2	Various Sources	542,760,545
93	Nsimbo DC	7	CG, TOZO	508,683,972
<b>Total</b>				<b>206,886,505,532</b>

### Appendix 33: Delay on implementation of projects in LGAs

SN	Name of LGA	Project details	Contract period (Starting Date to Expected Initial Completion Date)	Amount (TZS)
1	Babati DC	Construction of Mortuary, Surgical Male, Female and Paediatric Wards at District Hospital	Start date of 3 March 2023 to initial completion date of 2 June 2023	750,000,000
		Construction of Ayasanda Health Centre by June 2023	Start date of 2/10/2022 to initial completion date of 31 Dec 2022	259,000,000
		Construction of Madunga Health Centre by June 2023	Start date of 14 September 2022 to initial completion date of 25 March 2023	259,000,000
		Construction of Gidas Health Centre by June 2023.	Start date of 11 October 2022 to initial completion date of 11 Jan 2023	259,000,000
		Construction of Bashnet Health Centre	Start date of 14 February 2022 to initial completion date of 14 May 2022	209,000,000
		Construction of the Director's house	Start date of 16 August 2022 to initial completion date of 9 December 2022	150,000,000
2	Shinyanga MC	Construction of Council Administration blocks	Starting 31 March 2022 initial completion date 6 September 2022	2,260,000,000

SN	Name of LGA	Project details	Contract period (Starting Date to Expected Initial Completion Date)	Amount (TZS)
3	Kigoma DC	Construction of Head Quarters' Building	Started on 16 May 2022 with completion date 16 September 2022	2,000,000,000
4	Kishapu DC	Construction of Health Centre at Mwamalasa - Construction of Maternity, theatre and labour ward	Starting date of 20 January 2023 to completion date of 23 June 2023	500,000,000
		Construction of staff house at Ngw'andu primary school	Starting sate 1 June 2023 to initial completion date of 30 June 2023	50,000,000
		Construction of staff house two in one at Ijimija primary school	Starting date 2 June 2023 to completion date 30 June 2023	56,600,000
		Construction of Administration block at Ukenyenge secondary school	From 1 May 2023 to 30 August 2023	107,726,440
5	Tanga CC	Construction of Machinga Market at Kange area	From 3 August 2022 to 30 December 2022	1,297,753,750
6	Bumbuli DC	Construction of OPD and Laboratory block at Council Hospital	From 26 May 2022 to 26 September 2022	500,000,000
		Construction of Milingano Health centres	From 1 July 2022 to 7 April 2023	500,000,000
		Extension of Mgwashi Health Centre	Initial completion date was 1 July 2022	500,000,000
7	Mwanga DC	Construction of Administration Block	Started on February 2023 with initial completion date of 25 June 2023	1,000,000,000
8	Buchosa DC	Construction of six class rooms at Bulyaheke (Mbugani) Primary school	From 28 December 2022 to 30 June 2023	78,125,000
		Construction of two class rooms, six stances of toilet at Nyehunge Primary School.	From 19 May 2023 to 30 June 2023	55,824,000
		Construction of two Dormitories at Nyakaliro Secondary School	From 19 January 2023 to 19 April 2023	240,000,000
		Construction of Nyanzenda HC	From 12 November 2021 to 12 February 2022	250,000,000
9	Sumbawanga DC	Construction of male surgical ward, female surgical ward, mortuary block, and theatre block at Sumbawanga District Council Hospital	From 2 May 2022 to 26 August 2022	767,280,407
10	Korogwe DC	Construction of Mnyuzi combined theatre and maternity and Kerenge Health Centre	Contract period for Mnyuzi Combined Theatre and Maternity was from 28 September 2022 to 28 December 2022; Kerenge Health Centre contract period starting from 12 December 2022 to 12 April 2023	550,000,000
11	Mwanza CC	Construction of Nyegezi Bus Stand	Completion date was 30 September 2023	442,714,000
12	Sikonge DC	Construction of OPD and maternity complex at Nyahua Health Centre	Completed had to be in financial year 2021/22	400,000,000
13	Siha DC	Construction of Olkolili Health Centre	From 15 November 2022 to 15 May 2023	250,000,000

SN	Name of LGA	Project details	Contract period (Starting Date to Expected Initial Completion Date)	Amount (TZS)
		Construction of OPD and staff house at Embukoi dispensary	From 5 August 2022 to 8 November 2022	100,000,000
14	Singida MC	Construction of Mtipa Health Centre	Completion date was 12 April 2023	200,851,869
		Construction of Unyambwa HC and Completion of Kisasida Dispensary	From 12 May 2022 to 12 August 2022	102,962,766
15	Liwale DC	Construction of OPD, Laboratory, Combined maternity and theatre and Incinerator at Mirui Health Centre	From March 2022 to June 2022	303,152,657
16	Kwimba DC	Construction of Adm. block Phase I	From 25 May 2022 to 25 September 2022	1,260,003,358
17	Bariadi DC	Construction of Office Block Phase III.	From 6 January 2023 to 8 May 2023	143,792,200
18	Kigamboni MC	Construction of Modern slaughter	From 15 December 2022 to 15 April 2023	139,852,800
19	Handeni DC	Construction of Handeni DC office block	From 23 March 2020 to February 2021	3,416,219,993
20	Kondoa DC	Kondoa DC Hospital Pharmacy	Had to be completed by 30 October, 2022	175,901,535
		Kondoa DC Hospital (Administration building)	Had to be completed by 23 June 2022	355,219,778
		PAHI Health centre (Laundry building and Theatre and Labour ward)	The works was supposed to be completed not later than 28 October 2022	283,327,888
		Madege Dispensary	The works was supposed to be completed on 20 May 2023	43,650,000
		Administration Building	Had to be completed by 19 September 2022	560,245,000
<b>Total</b>				<b>20,777,203,442</b>

### Appendix 34: Insufficient release of funds for implementation of projects

SN	Entity	Fund Source	Unreleased Amount (TZS)
1.	Kibaha DC	Central Government	2,000,000,000
		SEQUIP	49,001,575
		Global Fund	43,136,341
		TCRP	34,616,495
2.	Kiteto DC	BOOST	209,400,000
		WASH	251,432,315
		SWASH	257,032,297
		CENTRAL GOVERNMENT	1,923,379,869
3.	Buchosa DC	EP4R - Primary	1,228,000,000
		World Bank - (SWASH)	270,099,871
4.	Arusha CC	EP4R	1,290,000,000
5.	Kakonko DC	SEQUIP	573,000,000
		WASH UNICEF HEALTH	263,745,000
		SRWSS & HEALTH	324,000,000
6.	Kasulu DC	SRWSS	608,340,748
		UNICEF - WASH	420,000,000
7.	Kibiti DC	Boost Primary Students Learning	469,000,000
<b>Sub total</b>			<b>10,214,184,511</b>
1	Tunduma TC	Own Source	711,076,435
2	Uvinza DC	Own Source	626,130,992
3	Busega DC	Own Source	612,348,011
4	Mbinga DC	Own Source	409,396,698
5	Bariadi TC	Own Source	383,000,000



SN	Entity	Fund Source	Unreleased Amount (TZS)
6	Ludewa DC	Own Source	358,281,850
7	Ikungi DC	Own Source	344,191,195
8	Muleba DC	Own Source	338,425,653
9	Namtumbo DC	Own Source	326,309,557
10	Rungwe DC	Own Source	316,251,785
11	Makambako TC	Own Source	293,315,058
12	Korogwe DC	Own Source	279,259,559
13	Maswa DC	Own Source	251,007,422
14	Butiama DC	Own Source	246,165,945
15	Arusha DC	Own Source	244,923,268
16	Tabora MC	Own Source	239,085,915
17	Madaba DC	Own Source	225,602,539
18	Bahi DC	Own Source	223,747,663
19	Rorya DC	Own Source	221,752,760
20	Kalambo DC	Own Source	210,286,826
21	Itilima DC	Own Source	204,081,208
22	Karatu DC	Own Source	203,311,451
23	Kiteto DC	Own Source	201,303,967
24	Simanjiro DC	Own Source	199,691,759
25	Ileje DC	Own Source	191,795,411
26	Tunduru DC	Own Source	188,910,773
27	Kasulu DC	Own Source	175,724,741
28	Busokelo DC	Own Source	170,076,973
29	Singida DC	Own Source	166,737,230
30	Buhigwe DC	Own Source	161,931,071
31	Korogwe TC	Own Source	155,273,988
32	Kasulu TC	Own Source	153,675,419
33	Nyasa DC	Own Source	131,492,517
34	Uyui DC	Own Source	127,536,751
35	Serengeti DC	Own Source	109,987,193
36	Handeni DC	Own Source	103,347,658
37	Shinyanga DC	Own Source	95,529,630
38	Bunda TC	Own Source	89,136,500
39	Bukoba MC	Own Source	88,078,739
40	Karagwe DC	Own Source	82,026,598
41	Bariadi DC	Own Source	81,518,021
42	Meatu DC	Own Source	65,532,175
43	Urambo DC	Own Source	65,364,709
44	Musoma DC	Own Source	64,055,375
45	Iringa MC	Own Source	57,740,475
46	Chemba DC	Own Source	56,899,503
47	Magu DC	Own Source	51,642,389
48	Kakonko DC	Own Source	28,199,741
49	Kondoa DC	Own Source	21,510,100
<b>Subtotal</b>			<b>10,352,671,195</b>
<b>Grand Total</b>			<b>20,566,855,706</b>

### Appendix 35: Under release of free Education grants

No.	Name of LGA	Grant Description	Budgeted Amount (TZS)	Actual Release (TZS)	Under released Amount (TZS)
1	Arusha DC	School Meals (Secondary)	837,699,999	762,453,626	75,246,373
		Capitation Grants (Secondary)	331,352,679	313,809,644	17,543,035
		School Fees Compensation (Secondary)	545,366,182	477,253,622	68,112,560
2	Ilemela MC	School fees compensation (Boarding Secondary)	138,740,000	118,209,601	20,530,399
		School Meals (Secondary Schools)	1,070,280,000	1,006,138,440	64,141,560

No.	Name of LGA	Grant Description	Budgeted Amount (TZS)	Actual Release (TZS)	Under released Amount (TZS)
3	Kalambo DC	Responsibility Allowances (Primary schools)	323,400,000	117,200,815	206,199,185
		Meals Grants (Special needs Primary Schools)	58,212,000	21,694,839	36,517,161
		Capitation grants (Secondary Schools)	136,712,500	123,442,303	13,270,197
		Responsibility allowances (Secondary Schools)	48,000,000	45,000,000	3,000,000
		Meals grants (Secondary Schools)	681,480,500	644,261,254	37,219,246
		Schools' fees compensation grants (Secondary Schools)	203,480,000	176,250,809	27,229,191
4	Kibaha DC	Capitation Grants (Primary Schools)	132,918,000	130,725,845	2,192,155
		Schools' fees compensation grants (Secondary Schools)	298,560,000	266,582,508	31,977,492
5	Malinyi DC	Capitation and fees compensation grants (Secondary Schools)	389,194,035	366,448,236	22,745,799
6	Sengerma DC	Capitation grants (Day Secondary Schools)	699,400,000	688,702,830	10,697,170
7	Nsimbo	Capitation Grants (Primary Schools)	288,462,000	284,407,051	4,054,949
		Meals Grants-Special needs	65,124,000	42,283,142	22,840,858
		School Meals (Secondary Schools)	216,185,891	201,690,363	14,495,528
		Capitation Grants (Secondary Schools)	77,524,696	75,524,696	2,000,000
		School fees compensation (Secondary Schools)	146,460,159	138,485,491	7,974,668
8	Mpimbwe DC	School Meals (Secondary Schools)	416,880,000	395,059,464	21,820,536
9	Nzega TC	School Meals (Primary School)	7,128,000	3,752,332	3,375,668
		Capitation Grants (Primary Schools)	160,950,000	159,588,667	1,361,333
		Responsibility Allowances (Primary Schools)	111,600,000	108,000,000	3,600,000
10	Tabora MC	School Meals (Secondary Schools)	2,008,800,000	1,598,000,000	410,800,000
		Capitation Grants (Secondary Schools)	411,700,000	403,420,000	8,280,000
		School fees compensation (Secondary Schools)	329,360,000	317,793,000	11,567,000
11	Iringa MC	Meals Grants-Special needs	105,543,000	92,677,327	12,865,673
		Responsibility Allowances (Secondary Schools)	51,000,000	50,250,000	750,000
12	Mlele DC	Capitation Grants (Primary Schools)	201,835,541	184,736,850	17,098,691
		School Meals (Secondary Schools)	246,240,000	224,223,269	22,016,731
		Capitation Grants (Secondary Schools)	35,725,000	32,456,577	3,268,423
		School fees compensation (Secondary Schools)	79,960,000	76,696,177	3,263,823
13	Sikonge DC	Capitation Grants (Secondary Schools)	98,462,500	86,046,363	12,416,137
		School fees compensation (Secondary Schools)	157,540,000	143,327,159	14,212,841
14	Tanganyika DC	School Meals (Secondary Schools)	420,620,000	415,416,218	5,203,782
15	Ubungu MC	Responsibility Allowances (Primary Schools)	200,400,000	198,000,000	2,400,000
		Responsibility Allowances (Secondary Schools)	93,000,000	87,000,000	6,000,000

No.	Name of LGA	Grant Description	Budgeted Amount (TZS)	Actual Release (TZS)	Under released Amount (TZS)
			11,825,296,682	10,577,008,518	1,248,288,165

### Appendix 36: Shortage of Infrastructures in Primary School

No	Name of LGA	Chairs and Tables	Classrooms	Desks	Pit latrines Pupils	Pit latrine Teachers	Teachers Houses	Teachers Offices	Dinning Halls
1	Hai DC	2115	637	2221	484		1255	36	
2	Ilemela MC		1261			110	1398	92	
3	Kibaha DC	684	172	2447	480		428	16	
4	Kishapu DC	79	1183	9071	1975		1817		
5	Magu DC	1828	1388	12663	2635		1136		
6	Malinyi DC	1034	611	3078	1216		853		
7	Maswa DC		989	12606	3492	128	715		
8	Mlele DC		45	3517	432		273	28	
9	Monduli DC	676	300		825		423		67
10	Karatu DC	738	134		719	66	625		130
11	Moshi DC	1027	65	3465	465		720	38	
12	Mpanda MC		1187	12146	2217		761		
13	Mtwara DC		222	1498	506	69	407	98	
14	Ngorongoro DC	864	363	1572	618		239		9
15	Same DC	1457	372	1769	606		1513	127	
16	Sengerema DC		1514	15449	3349		2233		
17	Siha DC	1648	131	126	286		325	42	
18	Singida MC	140	464	3,199	1088		635	194	
<b>Total</b>		<b>12290</b>	<b>11038</b>	<b>84827</b>	<b>21393</b>	<b>373</b>	<b>15756</b>	<b>671</b>	<b>206</b>

### Appendix 37: Shortage of Infrastructure in Secondary Schools

No	Name of LGA	Chairs and Tables	Classrooms	Latrine - Pupils	Latrine - Teachers	Teachers Houses	Teachers Offices	Dormitories Hostels	Dinning Halls	Laboratories
1	Hai DC	43	17	112	13	547		30	28	56
2	Ilemela MC		190			1039	45			22
3	Kibaha DC	195	9	126	8	340		7	3	6
4	Kishapu DC	2376								36
5	Magu DC	1474	14	614		683		64		45
6	Malinyi DC	763				130				27
7	Maswa DC			307		476				79
8	Mlele DC	668	8	51		63	22	24		11
9	Monduli DC	62	13	568		280			7	13
10	Karatu DC	177	3	221		403			21	30
11	Moshi DC	283		33	9	552		13	10	3
12	Mpanda MC	246	51	244		427				
13	Mtwara DC			122		250	102			
14	Ngorongoro DC		17	108		128			7	
15	Same DC	64	11	171	31	649		75	36	14
16	Sengerema DC					647	203			56
17	Siha DC					221	30	48		18
18	Singida MC		22				47			
<b>Total</b>		<b>6351</b>	<b>355</b>	<b>2677</b>	<b>61</b>	<b>6835</b>	<b>449</b>	<b>261</b>	<b>112</b>	<b>416</b>

### Appendix 38: Shortage of teachers in primary and secondary school

No.	Name of LGA	Type of School	Requirement	Available	Deficit
<b>Primary School</b>					
1	Hai DC	Primary School Teachers	1392	969	423
2	Kibaha DC	Primary School Teachers	663	590	73
3	Kishapu DC	Primary School Teachers	2119	1044	1075
4	Malinyi DC	Primary School Teachers	1035	450	585
5	Mlele DC	Primary School Teachers	593	263	330
6	Mtwara DC	Primary School Teachers	763	522	241
7	Newala TC	Primary School Teachers	470	316	154
8	Same DC	Primary School Teachers	1743	1169	574
9	Siha DC	Primary School Teachers	602	402	200
10	Singida MC	Primary School Teachers	1250	741	509
11	Kigoma Ujiji MC	Primary School Teachers	1162	770	392
12	Mvomero DC	Primary School Teachers	2211	1568	643
13	Sumbawanga DC	Primary School Teachers	2403	1195	1208
14	Nkasi DC	Primary School Teachers	1884	1100	784
15	Kalambo DC	Primary School Teachers	2091	1235	856
16	Sumbawanga MC	Primary School Teachers	1610	1028	582
17	Urambo DC	Primary School Teachers	467	303	164
18	Kasulu DC	Primary School Teachers	2,151	957	1194
<b>Sub-Total for Primary Schools</b>			<b>24609</b>	<b>14622</b>	<b>9987</b>
<b>Secondary School</b>					
1	Hai DC	Secondary School Teachers	768	610	158
2	Karatu DC	Secondary School Teachers	267	215	52
3	Kibaha DC	Secondary School Teachers	429	401	28
4	Kishapu DC	Secondary School Teachers	228	125	103
5	Malinyi DC	Secondary School Teachers	280	180	100
6	Mlele DC	Secondary School Teachers	207	101	106
7	Moshi DC	Secondary School Teachers	245	191	54
8	Mtwara DC	Secondary School Teachers	104	15	89
9	Same DC	Secondary School Teachers	944	758	186
10	Siha DC	Secondary School Teachers	412	296	116
11	Singida MC	Secondary School Teachers	617	412	205
12	Kigoma Ujiji MC	Secondary School Teachers	692	497	195
13	Sumbawanga DC	Secondary School Teachers	588	335	253
14	Sumbawanga MC	Secondary School Teachers	864	591	273
15	Ulanga DC	Secondary School Teachers	519	308	211
16	Urambo DC	Secondary School Teachers	146	88	58
17	Kasulu DC	Secondary School Teachers	487	331	156
<b>Sub-Total Secondary Schools</b>			<b>7797</b>	<b>5454</b>	<b>2343</b>
<b>Grand total</b>			<b>32406</b>	<b>20076</b>	<b>12330</b>

### Appendix 39: Under budget of capitation grants and meals allowance for primary and secondary school

No	Name of LGA	Grants Description	No. of Students	Rate (TZS)	Approved Budget (TZS)	Required Budget (TZS)	Under budget (TZS)
1	Buhigwe DC	Meals Grants-Special needs	304	540,000	99,756,531	164,160,000	64,403,469
2	Bunda TC	Capitation Grants	51,133	6,000	305,432,452	306,798,000	1,365,548
3	Iringa MC	Capitation Grants	32,457	6,000	191,256,000	194,742,000	3,486,000
4	Kakonko DC	Capitation Grants	50,899	6,000	287,994,000	305,394,000	17,400,000

No	Name of LGA	Grants Description	No. of Students	Rate (TZS)	Approved Budget (TZS)	Required Budget (TZS)	Under budget (TZS)
		Meals Grants-Special needs	546	540,000	87,318,000	294,840,000	207,522,000
6	Kasulu TC	Meals Grants-Special needs	284	540,000	79,380,000	153,360,000	73,980,000
7	Kigoma DC	Meals grants	360	540,000	64,827,000	194,400,000	129,573,000
8	Kigoma-Ujiji MC	Meals Grants-Special needs	323	540,000	62,265,132	174,420,000	112,154,868
9	Mbozi Dc	Meals Grants-Special needs	294	540,000	59,103,000	158,760,000	99,657,000
10	Momba DC	Meals Grants-Special needs	118	540,000	11,583,000	63,720,000	52,137,000
11	Nzega DC	Capitation Grants	106,257	6,000	48,000,000	637,542,000	589,542,000
12	Serengeti DC	Capitation Grants	97,580	6,000	519,372,554	585,480,000	66,107,446
13	Sikonge DC	Capitation Grants	61,510	6,000	337,752,000	369,060,000	31,308,000
14	Tunduma TC	Meals Grants-Special needs	198	540,000	58,806,000	106,920,000	48,114,000
15	Ubungo MC	Capitation Grants	106,079	6,000	579,981,848	636,474,000	56,492,152
	Sub-total Primary Schools				2,792,827,517	4,346,070,000	1,553,242,483
1	Bunda TC	School Meals	281	540,000	139,592,860	151,740,000	12,147,140
2	Iringa MC	School Meals	1,760	540,000	866,700,000	950,400,000	83,700,000
3	Kasulu DC	School Meals	946	540,000	426,600,000	510,840,000	84,240,000
		Capitation Grants	10,109	12,500	118,225,000	126,362,500	8,137,500
4	Kibondo DC	Capitation Grants	11,593	12,500	127,350,000	144,912,500	17,562,500
5	Kigoma DC	School Meals	711	540,000	246,780,000	383,940,000	137,160,000
		Capitation Grants	14,844	12,500	162,100,000	185,550,000	23,450,000
6	Momba DC	School Meals	94	540,000	33,480,000	50,760,000	17,280,000
7	Mpimbwe DC	School Meals	802	540,000	416,880,000	433,080,000	16,200,000
8	Nsimbo DC	School Meals	428	540,000	216,185,891	231,120,000	14,934,109
9	Nzega DC	School Meals	774	540,000	95,151,452	417,960,000	322,808,548
		Capitation Grants	10,693	12,500	103,524,197	133,662,500	30,138,303
10	Nzega TC	School Meals	244	540,000	112,320,000	131,760,000	19,440,000
11	Tunduma TC	School Meals	458	540,000	212,300,000	247,320,000	35,020,000
		Capitation Grants	10,431	12,500	112,850,000	130,387,500	17,537,500
12	Ubungo MC	Capitation Grants	34,404	12,500	425,188,000	430,050,000	4,862,000
13	Uyui DC	School Meals	671	540,000	335,112,456	362,340,000	27,227,544
14	Kakonko DC	Capitation Grants	6,990	12,500	84,350,000	87,375,000	3,025,000
15	Tanganyika DC	School Meals	853	540,000	420,620,000	460,620,000	40,000,000
	Sub-total Secondary Schools				4,655,309,856	5,570,180,000	914,870,144
	<b>Grand total</b>				<b>7,448,137,373</b>	<b>9,916,250,000</b>	<b>2,468,112,627</b>

## Appendix 40: List of Health Facilities Experiencing Delay in Completion

N o.	LGA	Project details	Amount received & spent (TZS)	Additional requests (TZS)
1.	Babati TC	Construction of OPD building at the new Nangara HC	90,060,000	98,423,367
2.	Simanjiro DC	Construction of Loswaki Dispensary	50,000,000	92,400,000
3.	Simanjiro DC	Construction of Terrat Health Centre	462,000,000	80,000,000
4.	Missenyi DC	Construction of Laundry, Theatre and Maternity Ward at Kanyigo Health Centre	250,000,000	77,000,000
5.	Malinyi DC	Construction of Health staff houses	90,000,000	69,246,920
6.	Simanjiro DC	Construction of Health Centre at Loibosireet ward	97,686,557	602,313,443
7.	Simanjiro DC	Construction at maternity ward at Terrat dispensary	50,000,000	50,000,000
8.	Simanjiro DC	Construction of staff house (2 in1) at Kilombero dispensary	30,000,000	50,000,000
9.	Mlimba DC	Construction of Uchindile health Centre which includes, Maternal, OPD, Pharmacy, Theatre and Mortuary	500,000,000	47,612,875
10	Korogwe TC	Construction of a combined Maternity and Theatre block at Kwamsisi Health Centre by 30th June 2023	250,000,000	46,172,400
11	Simanjiro DC	Construction of staff house (2 in1) at Nadonjukin dispensary	15,000,000	45,000,000
12	Liwale DC	Construction of Combined Maternity& Theatre and Laundry	250,000,000	42,127,500
13	Simanjiro DC	Construction of OPD and laboratory at Komolo Health center	310,000,000	390,000,000
14	Babati TC	Construction of Maisaka Health Centre	500,000,000	39,188,200
15	Liwale DC	Construction of Three Wards and Mortuary at District Hospital	750,000,000	28,098,000
16	Liwale DC	Completion of Ngorongopa Dispensary	50,000,000	19,861,500
17	Lushoto DC	Completion of combined building of theatre & maternity ward and laundry at Lunguza health centre	250,000,000	182,462,523
18	Liwale DC	Completion of Najengeja Dispensary	50,000,000	18,155,500
19	Kibaha TC	Construction of Pangani health centre under 2 phases 6 buildings i.e. OPD, laboratory, incinerator, maternity ward, theatre and laundry	500,000,000	173,204,800
20	Malinyi DC	Construction of New Health Centre at Itete Ward	500,000,000	156,309,786
21	Liwale DC	Construction of Mirui Health Centre	400,000,000	129,616,500
22	Karatu DC	Completion of the maternity and theatre buildings at Mbuga Nyekundu HC	250,000,000	122,226,000
23	Mlimba DC	Completion of Magugwe dispensary	50,000,000	12,891,500

No.	LGA	Project details	Amount received & spent (TZS)	Additional requests (TZS)
24	Malinyi DC	Construction of Emergency Medical Department Building	300,000,000	117,005,368
25	Simanjiro DC	Construction of Losoito Dispensary	50,000,000	100,000,000
26	Bunda DC	Construction of Bunda District Hospital since 2018	3,650,000,000	1,060,147,739
27	Dodoma CC	Completion of Soweto Dispensary	80,000,000	
28	Dodoma CC	Construction of Zuzu HC	90,000,000	
29	Dodoma CC	Construction of Msalato HC	50,135,900	
30	Mafia DC	Construction of Maternity building at Council District Hospital	520,174,714	
31	Mafia DC	Construction of Kibada Dispensary.	130,000,000	
32	Babati DC	Construction of Ayasanda Health Center by June 2023	259,000,000	
33	Babati DC	Construction of Madunga Health Center by June 2023.	259,000,000	
34	Babati DC	Construction of Gidas Health Center by June 2023.	259,000,000	
35	Babati DC	Construction of Bashnet Health Center	209,000,000	
36	Korogwe DC	construction of Combined Theatre and Maternity Block, Laundry and Walkway at Mnyuzi Health Center	250,000,000	
37	Itigi DC	construction of Itumba, Lulanga dispensaries and Completion of theatre, Mortuary including construction of one staff house at Mitundu health Centre	400,000,000	
38	Mbogwe DC	Construction of Ushirika Health centre	500,000,000	
39	Mbogwe DC	Construction of three wards and Mortuary at Mbogwe District Hospital	750,000,000	
		<b>Total</b>	<b>13,501,057,171</b>	<b>3,849,463,921</b>

#### Appendix 41: Shortage of Ambulances in Health Facilities

No.	LGAs	Health Facility	Required	Available	Shortage	Defective
1.	Biharamulo DC	<b>1. Biharamulo DH</b>	<b>1</b>	<b>1</b>	<b>-</b>	
		2. Nyakanazi HC	1	-	1	
		3. Nyakahura HC	1	-	1	
		4. Nemba HC	1	-	1	
		5. Rukaragata HC	1	-	1	
		6. Bisibo HC	1	-	1	
2.	BUKOBA DC	<b>7. Bukoba DH</b>	<b>2</b>	<b>1</b>	<b>1</b>	
		8. Katoro HC	1	1	-	
		9. Kishanje HC	1	1	-	
		10. Maruku HC	1	-	1	
		11. Kanazi HC	1	1	-	
		12. Rubale HC	1	-	1	
3.	BUKOBA MC	13. Rwamishenye HC	1	-	1	
		14. Zamzam HC	1	1	-	

No.	LGAs	Health Facility	Required	Available	Shortage	Defective
		15. Kashai HC	1	-	1	
4.	Bukombe Dc	16. UYOVU HC	2	1	1	1
		17. BUKOMBE DH	2	1	1	
		18. BUFANKA HC	1	-	1	
		19. BULEGA HC	1	-	1	
		20. LYAMBAMGONGO HC	1	-	1	
		21. MSONGA HC	1	-	1	
		22. NAMONGE HC	1	-	1	
		23. USHIROMBO HC	1	-	1	
5.	Busega DC	24. District Hospital	1	-	1	
		25. Health Centres	4	2	2	
6.	ITILIMA DC	26. Zagayu HC	1	1	-	
		27. Mwanhunda HC	1	1	-	
7.	Karagwe DC	28. Kayanga HC	1	1	-	
		29. Nyakayanja HC	1	1	-	
8.	Maswa DC	30. District Hospital	3	1	2	
		31. Health Centres	4	3	1	
9.	Mbogwe Dc	32. Health Centres	7	3	4	
		33. Meatu DH	2	2	-	
10.	Meatu DC	34. Mwandoya HC	1	1	-	
		35. Bukundi HC	1	1	-	
		36. Nyangamara HC	1	1	-	
11.	MTAMA DC	37. Chiponda HC		-	-	
		38. Pangaboi	1	-	1	
		39. MTAMA HC	1	-	1	
		40. LINDO HOSPITAL	1	1	-	
		41. Kasanga HC	1	-	1	
12.	MUFINDI DC	42. Mufindi DH	2	1	1	
		43. Ifwagi HC	1	-	1	
		44. Malangali HC	1	-	1	
		45. Sadani HC	1	-	1	
		46. Mtwango HC	-	-	-	
		47. Mbalamaziwa HC	1	-	1	
		48. Mgololo HC	1	-	1	
		49. Kimeya HC	1	1	-	1
13.	MULEBA DC	50. Kamachumu HC	1	1	-	
		51. Kaigara HC	2	1	1	
		52. Nshamba HC	1	-	1	
		53. Izigo HC	1	-	1	
		54. NYAMIAGA HOSP	1	1	-	
14.	NGARA DC	55. ANNABEL MUGOMA HC	1	1	-	
		56. BUKIRIRO HC	1	1	-	
		57. MURUSAGAMBA HC	1	1	-	
		58. MABAWA HC	1	1	-	
		59. LUKOLE HC	-	1	-	1
		60. RUSUMO HC	1	1	-	
		61. Nyang'hwale DH	1	-	1	
15.	Nyang'hwaleDC	62. Nyang'hwale HC	1	-	1	
		63. KAFITAHC	1	-	1	
		64. NYIJUNDU HC	1	-	1	
		65. Bukene HC	1	1	-	
16.	Nzega DC	66. Busondo HC	1	1	-	



No.	LGAs	Health Facility	Required	Available	Shortage	Defective
		67. Itobo HC	-	1	-	1
		68. Lusu HC	1	1	-	
		<b>69. Ruangwa Hospital</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>
		70. Ruangwa Mjini HC	1	-	1	
		71. Mandawa HC	1	1	-	
		72. Mbekenyera HC	1	1	-	
		73. Nkowe HC	1	1	-	
		74. Nandagala HC	1	1	-	
		75. Luchelegwa HC	1	1	-	
		76. MAILITANO HC	1	1	-	1
		<b>77. Municipal Hospital</b>	<b>1</b>	<b>-</b>	<b>1</b>	
		78. TUMBI HC	1	-	1	
		79. MISHA HC	1	-	1	
		<b>80. UBUNGO DH</b>	<b>2</b>	<b>1</b>	<b>1</b>	
		<b>81. SINZA HOSP</b>	<b>2</b>	<b>1</b>	<b>1</b>	
		82. MAKURUMLA	1	-	1	
		83. KIMARA	2	1	1	
		84. MBEZI HC	1	1	-	
		85. GOBA HC	1	-	1	
		86. Upuge HC	1	1	-	1
		87. Igalula HC	1	1	-	
		88. Loya HC	1	-	1	
		89. Mabama HC	1	-	1	
		<b>Total (14 DHs + 75HCs)</b>	<b>108</b>	<b>55</b>	<b>53</b>	<b>5</b>

#### Appendix 42: Shortage of Standby Generators in Health Facilities

No.	LGAs	Health Facility	Required	Available	Shortage	Defective
1.	Biharamulo DC	<b>1. Biharamulo DH</b>	<b>1</b>	<b>1</b>	<b>-</b>	
		2. NyakakanaziHC	1	1	-	
		3. Nyakahura HC	1	1	-	
		4. Nemba HC	1	-	1	
		5. Rukaragata HC	1	-	1	
		6. Bisibo HC	1	-	1	
2.	BUKOBA DC	<b>7. Bukoba DH</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>
		8. Katoro HC	1	1	-	
		9. Kishanje HC	1	1	-	
		10. Maruku HC	1	-	1	
		11. Kanazi HC	1	-	1	
		12. Rubale HC	1	1	-	
3.	BUKOBA MC	13. Rwamishenye HC	1	1	-	
		14. Zamzam HC	1	1	-	
		15. Kashai HC	1	-	1	
4.	Bukombe Dc	16. UYOVU HC	1	1	-	1
		<b>17. BUKOMBE DH</b>	<b>1</b>	<b>1</b>	<b>-</b>	
		18. BUFANKA HC	1	-	1	
		19. BULEGA HC	1	-	1	

No.	LGAs	Health Facility	Required	Available	Shortage	Defective
		20. LYAMBAMGONGO HC	1	-	1	
		21. MSONGA HC	1	-	1	
		22. NAMONGE HC	1	-	1	
		23. USHIROMBO HC	1	-	1	
5.	Busega DC	<b>24. District Hospital</b>	<b>1</b>	<b>1</b>	<b>-</b>	
		25. Health Centres	5	1	4	
6.	ITILIMA DC	26. Zagayu HC	3	3	-	
		27. Mwanhunda HC	1	-	1	
7.	Karagwe DC	28. Kayanga HC	1	-	1	
		29. Nyakayanja HC	1	-	1	
8.	Maswa DC	<b>30. District Hospital</b>	<b>1</b>	<b>1</b>	<b>-</b>	
		31. Health Centres	4	3	1	
9.	Mbogwe Dc	32. Health Centres	5	2	3	
10.	Meatu DC	<b>33. Meatu DH</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>
		34. Mwandoya HC	1	1	-	1
		35. Bukundi HC	-	1	-	1
11.	MTAMA DC	<b>36. Lindo Hospital</b>	<b>1</b>	<b>1</b>	<b>-</b>	
		37. Nyangamara HC	1	1	-	
		38. Chiponda HC	1	-	1	
		39. Pangaboi	1	-	1	
		40. MTAMA HC	2	-	2	
12.	MUFINDI DC	41. Kasanga HC	2	1	1	
		<b>42. Mufindi DH</b>	<b>2</b>	<b>1</b>	<b>1</b>	
		43. Ifwagi HC	2	1	1	
		44. Malangali HC	2	-	2	
		45. Sadani HC	2	-	2	
		46. Mtwango HC	1	-	1	
		47. Mbalamaziwa HC	1	-	1	
		48. Mgololo HC	1	-	1	
13.	MULEBA DC	49. Kimeya HC	1	1	-	1
		50. Kaigara HC	2	1	1	
		51. Nshamba HC	1	-	1	
		52. Izigo HC	1	1	-	
		53. Kamachumu HC	1	-	1	
14.	NGARA DC	<b>54. Nyamiaga Hospital</b>	<b>1</b>	<b>1</b>	<b>-</b>	
		55. Annabel Mugoma HC	1	-	1	
		56. BUKIRIRO HC	1	-	1	
		57. MURUSAGAMBA HC	2	2	-	
		58. MABAWA HC	1	1	-	
		59. LUKOLE HC	1	-	1	
		60. RUSUMO HC	1	-	1	
15.	Nyang'hwale DC	61. Nyang'hwale HC	1	1	-	
		62. KARUMWA HC	1	1	-	
		63. KAFITA HC	1	1	-	
		64. NYIJUNDU HC	1	1	-	
16.	Nzega DC	65. Bukene HC	1	1	-	
		66. Busondo HC	1	1	-	
		67. Lusu HC	1	1	-	
17.	RUANGWA DC	<b>68. Ruangwa Hospital</b>	<b>1</b>	<b>1</b>	<b>-</b>	
		69. Ruangwa Mjini HC	1	1	-	
		70. Mandawa HC	1	1	-	

No.	LGAs	Health Facility	Required	Available	Shortage	Defective
		71. Mbekenyera HC	1	1	-	
		72. Nkowe HC	1	1	-	
		73. Nandagala HC	1	1	-	
		74. Luchelegwa HC	1	1	-	
18.	Tabora MC	<b>75. Municipal Hospital</b>	<b>1</b>	<b>-</b>	<b>1</b>	
		76. MAILITANO HC	1	-	1	
		77. TUMBI HC	1	-	1	
		78. MISHA HC	1	-	1	
19.	Ubungo MC	<b>79. UBUNGO DH</b>	<b>1</b>	<b>1</b>	<b>-</b>	
		<b>80. SINZA HOSP</b>	<b>1</b>	<b>1</b>	<b>-</b>	
		81. MAKURUMLA HC	1	-	1	
		82. KIMARA HC	1	1	-	
		83. MBEZI HC	1	1	-	
		84. GOBA HC	1	-	1	
20.	Uyui Dc	85. Upuge HC	1	1	-	
		86. Igalula HC	1	1	-	
		87. Loya HC	1	-	1	
		88. Mabama HC	1	-	1	
		<b>Total ( 13 DHs + 75 HCs)</b>	<b>108</b>	<b>57</b>	<b>51</b>	<b>5</b>

#### Appendix 43: Shortage of Essential Medical Equipment

LGAs	Facility	Equipment	Required	Available	Defective	Shortage
Biharamulo DC	Bisibo HC	Delivery beds	5	0		5
Biharamulo DC	Bisibo HC	Microscope	4	0		4
Biharamulo DC	Biharamulo DH	Delivery beds	6	4		2
Biharamulo DC	Nyakahura HC	Anaesthetic Machine	1	0		1
Biharamulo DC	Rukaragata HC	Anaesthetic Machine	1	0		1
Biharamulo DC	Bisibo HC	Anaesthetic Machine	1	0		1
Biharamulo DC	Rukaragata HC	Blood Bank refrigerators	1	0		1
Biharamulo DC	Bisibo HC	Blood Bank refrigerators	1	0		1
Biharamulo DC	Biharamulo DH	Blood Bank refrigerators	2	1		1
Biharamulo DC	Biharamulo DH	Ultra-sound	2	1		1
Biharamulo DC	Nyakahura HC	Ultra-sound	1	0		1
Biharamulo DC	Nemba HC	Ultra-sound	1	0		1
Biharamulo DC	Rukaragata HC	Ultra-sound	1	0		1
Biharamulo DC	Bisibo HC	Ultra-sound	1	0		1
Biharamulo DC	Nyakahura HC	X-ray machine	1	0		1
Biharamulo DC	Nemba HC	X-ray machine	1	0		1
Biharamulo DC	Rukaragata HC	X-ray machine	1	0		1
Biharamulo DC	Bisibo HC	X-ray machine	1	0		1

LGAs	Facility	Equipment	Required	Available	Defective	Shortage
Biharamulo DC	Nyakanazi HC	Anaesthetic Machine	1	1		0
Biharamulo DC	Nemba HC	Anaesthetic Machine	1	1		0
Biharamulo DC	Nyakanazi HC	Blood Bank refrigerators	1	1		0
Biharamulo DC	Nyakahura HC	Blood Bank refrigerators	1	1		0
Biharamulo DC	Nemba HC	Blood Bank refrigerators	1	1		0
Biharamulo DC	Nyakanazi HC	Delivery beds	5	5		0
Biharamulo DC	Nyakahura HC	Delivery beds	5	5		0
Biharamulo DC	Nemba HC	Delivery beds	5	5		0
Biharamulo DC	Rukaragata HC	Delivery beds	5	5		0
Biharamulo DC	Biharamulo DH	Microscope	3	3		0
Biharamulo DC	Nyakanazi HC	Microscope	4	4		0
Biharamulo DC	Nyakahura HC	Microscope	4	4		0
Biharamulo DC	Nemba HC	Microscope	4	4		0
Biharamulo DC	Rukaragata HC	Microscope	4	4		0
Biharamulo DC	Nyakanazi HC	Ultra-sound	1	1		0
Biharamulo DC	Biharamulo DH	X-ray machine	2	2		0
Biharamulo DC	Nyakanazi HC	X-ray machine	1	1		0
BUKOBA DC	Bukoba DC hospital	Delivery beds	8	2		6
BUKOBA DC	Bukoba DC hospital	Microscope	5	2		3
BUKOBA DC	Kishanje HC	Delivery beds	6	4		2
BUKOBA DC	Kanazi HC	Delivery beds	4	2		2
BUKOBA DC	Maruku HC	Microscope	3	1		2
BUKOBA DC	Bukoba DC hospital	Anaesthetic Machine	2	1		1
BUKOBA DC	Bukoba DC hospital	Blood Bank refrigerators	2	1		1
BUKOBA DC	Kanazi HC	Blood Bank refrigerators	1	0		1
BUKOBA DC	Rubale HC	Delivery beds	5	4		1
BUKOBA DC	Katoro HC	Delivery beds	4	3		1
BUKOBA DC	Maruku HC	Delivery beds	4	3		1
BUKOBA DC	Katoro HC	Microscope	2	1		1
BUKOBA DC	Kanazi HC	Ultra-sound	1	0		1
BUKOBA DC	Rubale HC	Ultra-sound	1	0		1
BUKOBA DC	Katoro HC	X-ray machine	1	0		1
BUKOBA DC	Kishanje HC	X-ray machine	1	0		1
BUKOBA DC	Maruku HC	X-ray machine	1	0		1
BUKOBA DC	Kanazi HC	X-ray machine	1	0		1
BUKOBA DC	Rubale HC	X-ray machine	1	0		1
BUKOBA DC	Katoro HC	Anaesthetic Machine	1	1		0
BUKOBA DC	Kishanje HC	Anaesthetic Machine	1	1		0
BUKOBA DC	Maruku HC	Anaesthetic Machine	1	1		0

LGAs	Facility	Equipment	Required	Available	Defective	Shortage
BUKOBA DC	Rubale HC	Anaesthetic Machine	1	1		0
BUKOBA DC	Katoro HC	Blood Bank refrigerators	1	1		0
BUKOBA DC	Kishanje HC	Blood Bank refrigerators	1	1		0
BUKOBA DC	Maruku HC	Blood Bank refrigerators	1	1		0
BUKOBA DC	Rubale HC	Blood Bank refrigerators	1	1		0
BUKOBA DC	Kishanje HC	Microscope	1	1		0
BUKOBA DC	Kanazi HC	Microscope	1	1		0
BUKOBA DC	Rubale HC	Microscope	1	1		0
BUKOBA DC	Bukoba DC hospital	Ultra-sound	2	2		0
BUKOBA DC	Katoro HC	Ultra-sound	1	1		0
BUKOBA DC	Kishanje HC	Ultra-sound	1	1		0
BUKOBA DC	Maruku HC	Ultra-sound	1	1		0
BUKOBA DC	Bukoba DC hospital	X-ray machine	2	2		0
BUKOBA MC	Rwamishenye HC	Delivery beds	8	4		4
BUKOBA MC	Kashai HC	Delivery beds	4	0		4
BUKOBA MC	Zamzam HC	Delivery beds	6	3		3
BUKOBA MC	Zamzam HC	Anaesthetic Machine	1	0		1
BUKOBA MC	Rwamishenye HC	Anaesthetic Machine	1	0		1
BUKOBA MC	Kashai HC	Anaesthetic Machine	1	0		1
BUKOBA MC	Kashai HC	Microscope	2	1		1
BUKOBA MC	Zamzam HC	Ultra-sound	1	0		1
BUKOBA MC	Kashai HC	Ultra-sound	1	0		1
BUKOBA MC	Zamzam HC	X-ray machine	1	0		1
BUKOBA MC	Kashai HC	X-ray machine	1	0		1
BUKOBA MC	Rwamishenye HC	Blood Bank refrigerators	2	2		0
BUKOBA MC	Zamzam HC	Blood Bank refrigerators	2	2		0
BUKOBA MC	Kashai HC	Blood Bank refrigerators	2	2		0
BUKOBA MC	Rwamishenye HC	Microscope	2	2		0
BUKOBA MC	Zamzam HC	Microscope	2	2		0
BUKOBA MC	Rwamishenye HC	Ultra-sound	1	1		0
BUKOBA MC	Rwamishenye HC	X-ray machine	1	1		0
Bukombe Dc	BULEGA HC	Microscope	10	2		8
Bukombe Dc	UYOVU HC	Delivery beds	9	4		5
Bukombe Dc	BUKOMBE DH	Delivery beds	6	2		4
Bukombe Dc	BUFANKA HC	Anaesthetic Machine	6	3		3
Bukombe Dc	LYAMBAMGONGO HC	Delivery beds	4	1		3
Bukombe Dc	MSONGA HC	Delivery beds	4	1		3
Bukombe Dc	MSONGA HC	Microscope	3	0		3
Bukombe Dc	BULEGA HC	Delivery beds	6	4		2

LGAs	Facility	Equipment	Required	Available	Defective	Shortage
Bukombe Dc	USHIROMBO HC	Delivery beds	6	4		2
Bukombe Dc	BULEGA HC	Ultra-sound	2	0		2
Bukombe Dc	BUKOMBE DH	Ultra-sound	5	3		2
Bukombe Dc	BULEGA HC	Ultra-sound	2	0		2
Bukombe Dc	USHIROMBO HC	Ultra-sound	2	0		2
Bukombe Dc	BUKOMBE DH	X-ray machine	2	0		2
Bukombe Dc	BULEGA HC	Anaesthetic Machine	1	0		1
Bukombe Dc	MSONGA HC	Anaesthetic Machine	1	0		1
Bukombe Dc	NAMONGE HC	Anaesthetic Machine	2	1		1
Bukombe Dc	USHIROMBO HC	Anaesthetic Machine	2	1		1
Bukombe Dc	BUKOMBE DH	Blood Bank refrigerators	2	1		1
Bukombe Dc	BUFANKA HC	Blood Bank refrigerators	1	0		1
Bukombe Dc	MSONGA HC	Blood Bank refrigerators	1	0		1
Bukombe Dc	USHIROMBO HC	Blood Bank refrigerators	2	1		1
Bukombe Dc	UYOVU HC	Blood Bank refrigerators	2	1		1
Bukombe Dc	BUFANKA HC	Delivery beds	1	0		1
Bukombe Dc	NAMONGE HC	Delivery beds	6	5		1
Bukombe Dc	BUFANKA HC	Microscope	1	0		1
Bukombe Dc	LYAMBAMGONGO HC	Microscope	1	0		1
Bukombe Dc	NAMONGE HC	Microscope	2	1		1
Bukombe Dc	UYOVU HC	Microscope	8	1	3	4
Bukombe Dc	BUFANKA HC	Ultra-sound	1	0		1
Bukombe Dc	MSONGA HC	Ultra-sound	1	0		1
Bukombe Dc	NAMONGE HC	Ultra-sound	1	0		1
Bukombe Dc	BULEGA HC	X-ray machine	1	0		1
Bukombe Dc	BUKOMBE DH	X-ray machine	1	0		1
Bukombe Dc	BUFANKA HC	X-ray machine	1	0		1
Bukombe Dc	BUFANKA HC	X-ray machine	1	0		1
Bukombe Dc	BULEGA HC	X-ray machine	1	0		1
Bukombe Dc	MSONGA HC	X-ray machine	1	0		1
Bukombe Dc	NAMONGE HC	X-ray machine	1	0		1
Bukombe Dc	USHIROMBO HC	X-ray machine	1	0		1
Bukombe Dc	UYOVU HC	X-ray machine	1	0		1
Bukombe Dc	BUKOMBE DH	Anaesthetic Machine	3	1	1	1
Bukombe Dc	UYOVU HC	Anaesthetic Machine	3	1	1	1
Bukombe Dc	BULEGA HC	Blood Bank refrigerators	1	1		0

LGAs	Facility	Equipment	Required	Available	Defective	Shortage
Bukombe Dc	NAMONGE HC	Blood Bank refrigerators	1	1		0
Bukombe Dc	UYOVU HC	Ultra-sound	2	2		0
Bukombe Dc	BUKOMBE DH	X-ray machine	2	2		0
Bukombe Dc	BUKOMBE DH	Microscope	8	1	4	3
Bukombe Dc	USHIROMBO HC	Microscope	3	2	1	0
Busega DC	Health Centres	Blood Bank refrigerators	10	2		8
Busega DC	District Hospital	Delivery beds	10	3		7
Busega DC	Health Centres	Delivery beds	15	10		5
Busega DC	Health Centres	Ultra-sound	5	1		4
Busega DC	Health Centres	X-ray machine	3	0		3
Busega DC	Health Centres	Anaesthetic Machine	5	3		2
Busega DC	District Hospital	Blood Bank refrigerators	5	3		2
Busega DC	District Hospital	Microscope	3	1		2
Busega DC	District Hospital	Anaesthetic Machine	2	1		1
Busega DC	Health Centres	Microscope	5	4		1
Busega DC	District Hospital	Ultra-sound	1	1		0
Busega DC	District Hospital	X-ray machine	1	1		0
ITILIMA DC	Mwanhunda HC	Microscope	3	0		3
ITILIMA DC	Mwanhunda HC	Anaesthetic Machine	1	0		1
ITILIMA DC	Mwanhunda HC	Blood Bank refrigerators	1	0		1
ITILIMA DC	Zagayu HC	Delivery beds	1	0		1
ITILIMA DC	Mwanhunda HC	Ultra-sound	1	0		1
ITILIMA DC	Zagayu HC	X-ray machine	1	0		1
ITILIMA DC	Mwanhunda HC	X-ray machine	1	0		1
ITILIMA DC	Mwanhunda HC	Delivery beds	3	3		0
ITILIMA DC	Zagayu HC	Microscope	3	3		0
ITILIMA DC	Zagayu HC	Blood Bank refrigerators	1	0	1	0
Karagwe DC	Kayanga HC	Delivery beds	8	3		5
Karagwe DC	Kayanga HC	Blood Bank refrigerators	4	2		2
Karagwe DC	Nyakayanja HC	Blood Bank refrigerators	4	2		2
Karagwe DC	Nyakayanja HC	Delivery beds	6	4		2
Karagwe DC	Nyakayanja HC	Ultra-sound	2	0		2
Karagwe DC	Kayanga HC	Anaesthetic Machine	2	1		1
Karagwe DC	Nyakayanja HC	Anaesthetic Machine	2	1		1
Karagwe DC	Kayanga HC	Microscope	3	2		1
Karagwe DC	Nyakayanja HC	X-ray machine	1	0		1
Karagwe DC	Nyakayanja HC	Microscope	3	3		0
Karagwe DC	Kayanga HC	Ultra-sound	2	2		0

LGAs	Facility	Equipment	Required	Available	Defective	Shortage
Karagwe DC	Kayanga HC	X-ray machine	1	1		0
Maswa DC	Health Centres	Delivery beds	16	8		8
Maswa DC	Health Centres	Blood Bank refrigerators	8	2		6
Maswa DC	Health Centres	Anaesthetic Machine	8	4		4
Maswa DC	Health Centres	Microscope	8	4		4
Maswa DC	Health Centres	Ultra-sound	4	0		4
Maswa DC	Health Centres	X-ray machine	4	0		4
Maswa DC	District Hospital	Anaesthetic Machine	4	1		3
Maswa DC	District Hospital	X-ray machine	3	0		3
Maswa DC	District Hospital	Ultra-sound	4	2		2
Maswa DC	District Hospital	Blood Bank refrigerators	3	2		1
Maswa DC	District Hospital	Delivery beds	6	6		0
Maswa DC	District Hospital	Microscope	4	4		0
Mbogwe Dc		Delivery beds	48	30		18
Mbogwe Dc		Blood Bank refrigerators	20	4	3	13
Mbogwe Dc		Anaesthetic Machine	12	3	2	7
Mbogwe Dc	HC	Ultra-sound	7	2		5
Mbogwe Dc		Microscope	6	4		2
Mbogwe Dc		X-ray machine	1	1		0
Meatu DC	Bukundi HC	Ultra-sound	1	0		1
Meatu DC	Mwandoya HC	X-ray machine	1	0		1
Meatu DC	Bukundi HC	X-ray machine	1	0		1
Meatu DC	Meatu DH	Anaesthetic Machine	1	1		0
Meatu DC	Mwandoya HC	Anaesthetic Machine	1	1		0
Meatu DC	Bukundi HC	Anaesthetic Machine	1	1		0
Meatu DC	Meatu DH	Blood Bank refrigerators	2	2		0
Meatu DC	Mwandoya HC	Blood Bank refrigerators	1	1		0
Meatu DC	Bukundi HC	Blood Bank refrigerators	2	2		0
Meatu DC	Meatu DH	Delivery beds	10	10		0
Meatu DC	Mwandoya HC	Delivery beds	10	10		0
Meatu DC	Bukundi HC	Delivery beds	4	4		0
Meatu DC	Meatu DH	Microscope	4	4		0
Meatu DC	Mwandoya HC	Microscope	2	2		0
Meatu DC	Bukundi HC	Microscope	2	2		0
Meatu DC	Meatu DH	Ultra-sound	2	2		0
Meatu DC	Mwandoya HC	Ultra-sound	1	1		0
Meatu DC	Meatu DH	X-ray machine	1	1		0



LGAs	Facility	Equipment	Required	Available	Defective	Shortage
MTAMA DC	LINDO HOSPITAL	Delivery beds	8	4		4
MTAMA DC	LINDO HOSPITAL	Anaesthetic Machine	4	1		3
MTAMA DC	LINDO HOSPITAL	Microscope	4	1		3
MTAMA DC	LINDO HOSPITAL	Ultra-sound	4	1		3
MTAMA DC	MTAMA HC	Ultra-sound	2	0		2
MTAMA DC	MTAMA HC	X-ray machine	2	0		2
MTAMA DC	Nyangamara HC	Anaesthetic Machine	2	1		1
MTAMA DC	Chiponda HC	Anaesthetic Machine	1	0		1
MTAMA DC	Pangaboi	Anaesthetic Machine	1	0		1
MTAMA DC	Chiponda HC	Blood Bank refrigerators	1	0		1
MTAMA DC	Pangaboi	Blood Bank refrigerators	1	0		1
MTAMA DC	LINDO HOSPITAL	Blood Bank refrigerators	2	1		1
MTAMA DC	MTAMA HC	Delivery beds	2	1		1
MTAMA DC	Nyangamara HC	Delivery beds	4	3		1
MTAMA DC	Chiponda HC	Delivery beds	1	0		1
MTAMA DC	Pangaboi	Delivery beds	1	0		1
MTAMA DC	MTAMA HC	Microscope	2	1		1
MTAMA DC	Nyangamara HC	Ultra-sound	2	1		1
MTAMA DC	Chiponda HC	Ultra-sound	1	0		1
MTAMA DC	Pangaboi	Ultra-sound	1	0		1
MTAMA DC	Chiponda HC	X-ray machine	1	0		1
MTAMA DC	Pangaboi	X-ray machine	1	0		1
MTAMA DC	LINDO HOSPITAL	X-ray machine	2	1		1
MTAMA DC	MTAMA HC	Anaesthetic Machine	1	1		0
MTAMA DC	Nyangamara HC	Blood Bank refrigerators	1	1		0
MTAMA DC	MTAMA HC	Blood Bank refrigerators	1	1		0
MTAMA DC	Nyangamara HC	Microscope	2	2		0
MTAMA DC	Chiponda HC	Microscope	1	1		0
MTAMA DC	Pangaboi	Microscope	1	1		0
MTAMA DC	Nyangamara HC	X-ray machine	1	1		0
MUFINDI DC	Mufindi District Council	Anaesthetic Machine	3	1		2
MUFINDI DC	Kasanga HC	Delivery beds	4	2		2
MUFINDI DC	Mufindi District Council	Delivery beds	4	2		2
MUFINDI DC	Ifwagi HC	Delivery beds	4	2		2
MUFINDI DC	Mufindi District Council	Ultra-sound	3	1		2
MUFINDI DC	Kasanga HC	Blood Bank refrigerators	2	1		1
MUFINDI DC	Mufindi District Council	Blood Bank refrigerators	2	1		1

LGAs	Facility	Equipment	Required	Available	Defective	Shortage
MUFINDI DC	Ifwagi HC	Blood Bank refrigerators	2	1		1
MUFINDI DC	Sadani HC	Delivery beds	4	3		1
MUFINDI DC	Mbalamaziwa HC	Delivery beds	2	1		1
MUFINDI DC	Kasanga HC	Microscope	2	1		1
MUFINDI DC	Mufindi District Council	Microscope	2	1		1
MUFINDI DC	Ifwagi HC	Microscope	2	1		1
MUFINDI DC	Mbalamaziwa HC	Microscope	1	0		1
MUFINDI DC	Sadani HC	Ultra-sound	1	0		1
MUFINDI DC	Mbalamaziwa HC	Ultra-sound	1	0		1
MUFINDI DC	Mgololo HC	Ultra-sound	1	0		1
MUFINDI DC	Mufindi District Council	X-ray machine	2	1		1
MUFINDI DC	Ifwagi HC	X-ray machine	1	0		1
MUFINDI DC	Malangali HC	X-ray machine	1	0		1
MUFINDI DC	Sadani HC	X-ray machine	1	0		1
MUFINDI DC	Kasanga HC	Anaesthetic Machine	1	1		0
MUFINDI DC	Ifwagi HC	Anaesthetic Machine	1	1		0
MUFINDI DC	Malangali HC	Anaesthetic Machine	1	1		0
MUFINDI DC	Sadani HC	Anaesthetic Machine	1	1		0
MUFINDI DC	Malangali HC	Blood Bank refrigerators	2	2		0
MUFINDI DC	Sadani HC	Blood Bank refrigerators	2	2		0
MUFINDI DC	Malangali HC	Delivery beds	4	4		0
MUFINDI DC	Malangali HC	Microscope	2	2		0
MUFINDI DC	Kasanga HC	Ultra-sound	1	1		0
MUFINDI DC	Ifwagi HC	Ultra-sound	1	1		0
MUFINDI DC	Sadani HC	Microscope	1	0	1	0
MUFINDI DC	Kasanga HC	X-ray machine	1	0	1	0
MULEBA DC	Kaigara HC	Microscope	23	1		22
MULEBA DC	Kaigara HC	Delivery beds	10	4		6
MULEBA DC	Kamachumu HC	Delivery beds	10	4		6
MULEBA DC	Kimeya HC	Microscope	3	0		3
MULEBA DC	Nshamba HC	Anaesthetic Machine	2	0		2
MULEBA DC	Kamachumu HC	Blood Bank refrigerators	2	0		2
MULEBA DC	Nshamba HC	Delivery beds	4	2		2
MULEBA DC	Kaigara HC	Ultra-sound	3	1		2
MULEBA DC	Kaigara HC	Anaesthetic Machine	2	1		1
MULEBA DC	Izigo HC	Anaesthetic Machine	1	0		1
MULEBA DC	Kimeya HC	Anaesthetic Machine	1	0		1
MULEBA DC	Kamachumu HC	Anaesthetic Machine	1	0		1

LGAs	Facility	Equipment	Required	Available	Defective	Shortage
MULEBA DC	Nshamba HC	Blood Bank refrigerators	1	0		1
MULEBA DC	Izigo HC	Blood Bank refrigerators	1	0		1
MULEBA DC	Izigo HC	Microscope	2	1		1
MULEBA DC	Nshamba HC	Ultra-sound	1	0		1
MULEBA DC	Izigo HC	Ultra-sound	1	0		1
MULEBA DC	Kimeya HC	Ultra-sound	1	0		1
MULEBA DC	Kamachumu HC	Ultra-sound	1	0		1
MULEBA DC	Kaigara HC	X-ray machine	2	1		1
MULEBA DC	Nshamba HC	X-ray machine	1	0		1
MULEBA DC	Izigo HC	X-ray machine	1	0		1
MULEBA DC	Kimeya HC	X-ray machine	1	0		1
MULEBA DC	Kamachumu HC	X-ray machine	1	0		1
MULEBA DC	Kaigara HC	Blood Bank refrigerators	2	2		0
MULEBA DC	Kimeya HC	Blood Bank refrigerators	1	1		0
MULEBA DC	Izigo HC	Delivery beds	4	4		0
MULEBA DC	Kimeya HC	Delivery beds	4	4		0
MULEBA DC	Nshamba HC	Microscope	2	0	1	1
MULEBA DC	Kamachumu HC	Microscope	2	0	1	1
NGARA DC	NYAMIAGA HOSP	Delivery beds	8	5		3
NGARA DC	BUKIRO HC	Delivery beds	5	2		3
NGARA DC	ANNABEL MUGOMA HC	Delivery beds	4	2		2
NGARA DC	MABAWE HC	Delivery beds	4	2		2
NGARA DC	LUKOLE HC	Anaesthetic Machine	1	0		1
NGARA DC	RUSUMO HC	Anaesthetic Machine	1	0		1
NGARA DC	ANNABEL MUGOMA HC	Anaesthetic Machine	1	0		1
NGARA DC	BUKIRO HC	Anaesthetic Machine	1	0		1
NGARA DC	MABAWE HC	Anaesthetic Machine	2	1		1
NGARA DC	NYAMIAGA HOSP	Blood Bank refrigerators	2	1		1
NGARA DC	ANNABEL MUGOMA HC	Blood Bank refrigerators	1	0		1
NGARA DC	MABAWE HC	Blood Bank refrigerators	2	1		1
NGARA DC	MURUSAGAMBA HC	Delivery beds	4	3		1
NGARA DC	NYAMIAGA HOSP	Ultra-sound	3	0	1	2
NGARA DC	LUKOLE HC	Ultra-sound	1	0		1
NGARA DC	RUSUMO HC	Ultra-sound	1	0		1
NGARA DC	BUKIRO HC	Ultra-sound	1	0		1
NGARA DC	MABAWE HC	Ultra-sound	2	1		1
NGARA DC	ANNABEL MUGOMA HC	X-ray machine	1	0		1

LGAs	Facility	Equipment	Required	Available	Defective	Shortage
NGARA DC	BUKIRO HC	X-ray machine	1	0		1
NGARA DC	MURUSAGAMBA HC	X-ray machine	1	0		1
NGARA DC	MABAWA HC	X-ray machine	1	0		1
NGARA DC	LUKOLE HC	X-ray machine	1	0		1
NGARA DC	RUSUMO HC	X-ray machine	1	0		1
NGARA DC	NYAMIAGA HOSP	Anaesthetic Machine	2	2		0
NGARA DC	MURUSAGAMBA HC	Anaesthetic Machine	1	1		0
NGARA DC	BUKIRO HC	Blood Bank refrigerators	1	1		0
NGARA DC	MURUSAGAMBA HC	Blood Bank refrigerators	2	2		0
NGARA DC	LUKOLE HC	Blood Bank refrigerators	2	2		0
NGARA DC	RUSUMO HC	Blood Bank refrigerators	2	2		0
NGARA DC	LUKOLE HC	Delivery beds	6	6		0
NGARA DC	RUSUMO HC	Delivery beds	5	5		0
NGARA DC	NYAMIAGA HOSP	Microscope	3	3		0
NGARA DC	ANNABEL MUGOMA HC	Microscope	1	1		0
NGARA DC	MURUSAGAMBA HC	Microscope	3	3		0
NGARA DC	MABAWA HC	Microscope	2	2		0
NGARA DC	LUKOLE HC	Microscope	3	3		0
NGARA DC	RUSUMO HC	Microscope	2	2		0
NGARA DC	MURUSAGAMBA HC	Ultra-sound	1	1		0
NGARA DC	NYAMIAGA HOSP	X-ray machine	2	2		0
NGARA DC	BUKIRO HC	Microscope	4	1	3	0
Nyang'hwaleDC	Nyang'hwale DH	Anaesthetic Machine	4	1		3
Nyang'hwaleDC	KAFITAHC	Microscope	3	0		3
Nyang'hwaleDC	Nyang'hwale DH	Blood Bank refrigerators	4	2		2
Nyang'hwaleDC	KAFITAHC	Blood Bank refrigerators	3	1		2
Nyang'hwaleDC	NYIJUNDU HC	Blood Bank refrigerators	3	1		2
Nyang'hwaleDC	Nyang'hwale DH	Delivery beds	6	4		2
Nyang'hwaleDC	Nyang'hwale HC	Delivery beds	4	2		2
Nyang'hwaleDC	KARUMWA HC	Delivery beds	4	2		2
Nyang'hwaleDC	KAFITAHC	Delivery beds	4	2		2
Nyang'hwaleDC	NYIJUNDU HC	Delivery beds	4	2		2
Nyang'hwaleDC	NYIJUNDU HC	Microscope	3	1		2
Nyang'hwaleDC	NYIJUNDU HC	Ultra-sound	2	0		2
Nyang'hwaleDC	Nyang'hwale DH	Ultra-sound	4	2		2
Nyang'hwaleDC	Nyang'hwale HC	Ultra-sound	2	0		2

LGAs	Facility	Equipment	Required	Available	Defective	Shortage
Nyang'hwaleDC	KARUMWA HC	Ultra-sound	2	0		2
Nyang'hwaleDC	KAFITAHC	Ultra-sound	2	0		2
Nyang'hwaleDC	KARUMWA HC	Blood Bank refrigerators	3	2		1
Nyang'hwaleDC	Nyang'hwale DH	Microscope	3	2		1
Nyang'hwaleDC	Nyang'hwale HC	Microscope	3	2		1
Nyang'hwaleDC	KARUMWA HC	Microscope	3	2		1
Nyang'hwaleDC	Nyang'hwale DH	X-ray machine	1	0		1
Nyang'hwaleDC	Nyang'hwale HC	X-ray machine	1	0		1
Nyang'hwaleDC	KARUMWA HC	X-ray machine	1	0		1
Nyang'hwaleDC	KAFITAHC	X-ray machine	1	0		1
Nyang'hwaleDC	NYIJUNDU HC	X-ray machine	1	0		1
Nyang'hwaleDC	Nyang'hwale HC	Anaesthetic Machine	1	1		0
Nyang'hwaleDC	KARUMWA HC	Anaesthetic Machine	1	1		0
Nyang'hwaleDC	KAFITAHC	Anaesthetic Machine	1	1		0
Nyang'hwaleDC	NYIJUNDU HC	Anaesthetic Machine	1	1		0
Nyang'hwaleDC	Nyang'hwale HC	Blood Bank refrigerators	3	3		0
Nzega DC	Itobo HC	Delivery beds	5	0		5
Nzega DC	Bukene HC	Delivery beds	5	3		2
Nzega DC	Lusu HC	Delivery beds	4	2		2
Nzega DC	Busondo HC	Blood Bank refrigerators	2	1		1
Nzega DC	Itobo HC	Blood Bank refrigerators	1	0		1
Nzega DC	Bukene HC	Microscope	2	1		1
Nzega DC	Busondo HC	Microscope	2	1		1
Nzega DC	Busondo HC	Ultra-sound	2	1		1
Nzega DC	Lusu HC	Ultra-sound	1	0		1
Nzega DC	Bukene HC	X-ray machine	1	0		1
Nzega DC	Itobo HC	X-ray machine	1	0		1
Nzega DC	Lusu HC	X-ray machine	1	0		1
Nzega DC	Bukene HC	Anaesthetic Machine	1	1		0
Nzega DC	Busondo HC	Anaesthetic Machine	1	1		0
Nzega DC	Itobo HC	Anaesthetic Machine	1	1		0
Nzega DC	Lusu HC	Anaesthetic Machine	1	1		0
Nzega DC	Bukene HC	Blood Bank refrigerators	1	1		0
Nzega DC	Lusu HC	Blood Bank refrigerators	1	1		0
Nzega DC	Busondo HC	Delivery beds	3	3		0
Nzega DC	Itobo HC	Microscope	1	1		0

LGAs	Facility	Equipment	Required	Available	Defective	Shortage
Nzega DC	Lusu HC	Microscope	2	2		0
Nzega DC	Bukene HC	Ultra-sound	1	1		0
Nzega DC	Itobo HC	Ultra-sound	1	1		0
Nzega DC	Busondo HC	X-ray machine	1	1		0
RUANGWA DC	Ruangwa Hospital	Delivery beds	10	4		6
RUANGWA DC	Luchelegwa HC	Delivery beds	8	2		6
RUANGWA DC	Ruangwa Mjini HC	Delivery beds	8	4		4
RUANGWA DC	Mandawa HC	Delivery beds	8	4		4
RUANGWA DC	Mbekenyer HC	Delivery beds	8	4		4
RUANGWA DC	Nkowe HC	Delivery beds	8	4		4
RUANGWA DC	Nandagala HC	Delivery beds	8	4		4
RUANGWA DC	Ruangwa Hospital	Anaesthetic Machine	3	2		1
RUANGWA DC	Luchelegwa HC	Blood Bank refrigerators	1	0		1
RUANGWA DC	Mandawa HC	Ultra-sound	1	0		1
RUANGWA DC	Nandagala HC	Ultra-sound	1	0		1
RUANGWA DC	Luchelegwa HC	Ultra-sound	1	0		1
RUANGWA DC	Mandawa HC	X-ray machine	1	0		1
RUANGWA DC	Mbekenyer HC	X-ray machine	1	0		1
RUANGWA DC	Nandagala HC	X-ray machine	1	0		1
RUANGWA DC	Luchelegwa HC	X-ray machine	1	0		1
RUANGWA DC	Ruangwa Mjini HC	Anaesthetic Machine	1	1		0
RUANGWA DC	Mandawa HC	Anaesthetic Machine	1	1		0
RUANGWA DC	Mbekenyer HC	Anaesthetic Machine	1	1		0
RUANGWA DC	Nkowe HC	Anaesthetic Machine	1	1		0
RUANGWA DC	Nandagala HC	Anaesthetic Machine	1	1		0
RUANGWA DC	Ruangwa Hospital	Blood Bank refrigerators	1	1		0
RUANGWA DC	Ruangwa Mjini HC	Blood Bank refrigerators	1	1		0
RUANGWA DC	Mandawa HC	Blood Bank refrigerators	1	1		0
RUANGWA DC	Mbekenyer HC	Blood Bank refrigerators	1	1		0
RUANGWA DC	Nkowe HC	Blood Bank refrigerators	1	1		0
RUANGWA DC	Nandagala HC	Blood Bank refrigerators	1	1		0
RUANGWA DC	Ruangwa Hospital	Microscope	1	1		0
RUANGWA DC	Ruangwa Mjini HC	Microscope	1	1		0
RUANGWA DC	Mandawa HC	Microscope	1	1		0
RUANGWA DC	Mbekenyer HC	Microscope	1	1		0
RUANGWA DC	Nkowe HC	Microscope	1	1		0
RUANGWA DC	Nandagala HC	Microscope	1	1		0
RUANGWA DC	Luchelegwa HC	Microscope	1	1		0

LGAs	Facility	Equipment	Required	Available	Defective	Shortage
RUANGWA DC	Ruangwa Hospital	Ultra-sound	3	3		0
RUANGWA DC	Mbekenyera HC	Ultra-sound	1	1		0
RUANGWA DC	Nkowe HC	Ultra-sound	1	1		0
RUANGWA DC	Ruangwa Hospital	X-ray machine	2	2		0
RUANGWA DC	Nkowe HC	X-ray machine	1	1		0
RUANGWA DC	Ruangwa Mjini HC	Ultra-sound	1	0	1	0
RUANGWA DC	Ruangwa Mjini HC	X-ray machine	1	0	1	0
Tabora MC	MISHA HC	Delivery beds	4	0		4
Tabora MC	Municipal Hospital	Delivery beds	11	8		3
Tabora MC	Municipal Hospital	Blood Bank refrigerators	2	0		2
Tabora MC	TUMBI HC	Blood Bank refrigerators	2	0		2
Tabora MC	MISHA HC	Blood Bank refrigerators	2	0		2
Tabora MC	MAILITANO HC	Delivery beds	4	2		2
Tabora MC	TUMBI HC	Delivery beds	4	2		2
Tabora MC	Municipal Hospital	Anaesthetic Machine	1	0		1
Tabora MC	TUMBI HC	Anaesthetic Machine	1	0		1
Tabora MC	MISHA HC	Anaesthetic Machine	1	0		1
Tabora MC	MAILITANO HC	Blood Bank refrigerators	2	1		1
Tabora MC	Municipal Hospital	Microscope	3	2		1
Tabora MC	MAILITANO HC	Microscope	2	1		1
Tabora MC	TUMBI HC	Microscope	2	1		1
Tabora MC	MISHA HC	Microscope	2	1		1
Tabora MC	MAILITANO HC	X-ray machine	1	0		1
Tabora MC	TUMBI HC	X-ray machine	1	0		1
Tabora MC	MISHA HC	X-ray machine	1	0		1
Tabora MC	MAILITANO HC	Anaesthetic Machine	1	1		0
Tabora MC	Municipal Hospital	Ultra-sound	1	1		0
Tabora MC	Municipal Hospital	X-ray machine	1	1		0
Tabora MC	TUMBI HC	Ultra-sound	1	0		1
Tabora MC	MISHA HC	Ultra-sound	1	0		1
Tabora MC	MAILITANO HC	Ultra-sound	1	1		0
Ubungo MC	MAKURUMLA	Delivery beds	6	2		4
Ubungo MC	GOBA HC	Delivery beds	8	4		4
Ubungo MC	MBEZI HC	Delivery beds	4	2		2
Ubungo MC	SINZA HOSP	Microscope	6	4		2
Ubungo MC	KIMARA	Microscope	5	3		2
Ubungo MC	UBUNGO DH	Anaesthetic Machine	2	1		1
Ubungo MC	KIMARA	Anaesthetic Machine	2	1		1

LGAs	Facility	Equipment	Required	Available	Defective	Shortage
Ubungo MC	MBEZI HC	Anaesthetic Machine	1	0		1
Ubungo MC	MAKURUMLA	Anaesthetic Machine	1	0		1
Ubungo MC	UBUNGO DH	Blood Bank refrigerators	2	1		1
Ubungo MC	SINZA HOSP	Blood Bank refrigerators	3	2		1
Ubungo MC	KIMARA	Blood Bank refrigerators	2	1		1
Ubungo MC	MBEZI HC	Blood Bank refrigerators	1	0		1
Ubungo MC	GOBA HC	Blood Bank refrigerators	1	0		1
Ubungo MC	KIMARA	Delivery beds	8	7		1
Ubungo MC	MAKURUMLA	Microscope	2	1		1
Ubungo MC	GOBA HC	Microscope	2	1		1
Ubungo MC	UBUNGO DH	Ultra-sound	2	1		1
Ubungo MC	MAKURUMLA	Ultra-sound	2	1		1
Ubungo MC	GOBA HC	Ultra-sound	1	0		1
Ubungo MC	KIMARA	X-ray machine	2	1		1
Ubungo MC	UBUNGO DH	X-ray machine	2	1		1
Ubungo MC	MBEZI HC	X-ray machine	1	0		1
Ubungo MC	GOBA HC	X-ray machine	1	0		1
Ubungo MC	SINZA HOSP	Anaesthetic Machine	2	2		0
Ubungo MC	GOBA HC	Anaesthetic Machine	1	1		0
Ubungo MC	MAKURUMLA	Blood Bank refrigerators	1	1		0
Ubungo MC	UBUNGO DH	Delivery beds	8	8		0
Ubungo MC	SINZA HOSP	Delivery beds	8	8		0
Ubungo MC	UBUNGO DH	Microscope	2	2		0
Ubungo MC	SINZA HOSP	Ultra-sound	2	2		0
Ubungo MC	KIMARA	Ultra-sound	2	2		0
Ubungo MC	MBEZI HC	Ultra-sound	1	1		0
Ubungo MC	SINZA HOSP	X-ray machine	2	2		0
Ubungo MC	MBEZI HC	Microscope	2	1	1	0
Uyui Dc	Mabama HC	Delivery beds	2	0		2
Uyui Dc	Mabama HC	Anaesthetic Machine	1	0		1
Uyui Dc	Mabama HC	Blood Bank refrigerators	1	0		1
Uyui Dc	Mabama HC	Microscope	1	0		1
Uyui Dc	Loya HC	Ultra-sound	1	0		1
Uyui Dc	Mabama HC	Ultra-sound	1	0		1
Uyui Dc	Igalula HC	X-ray machine	1	0		1
Uyui Dc	Loya HC	X-ray machine	1	0		1
Uyui Dc	Mabama HC	X-ray machine	1	0		1
Uyui Dc	Upuge HC	Anaesthetic Machine	1	1		0



LGAs	Facility	Equipment	Required	Available	Defective	Shortage
Uyui Dc	Igalula HC	Anaesthetic Machine	1	1		0
Uyui Dc	Loya HC	Anaesthetic Machine	1	1		0
Uyui Dc	Upuge HC	Blood Bank refrigerators	2	2		0
Uyui Dc	Igalula HC	Blood Bank refrigerators	1	1		0
Uyui Dc	Loya HC	Blood Bank refrigerators	1	1		0
Uyui Dc	Upuge HC	Delivery beds	2	2		0
Uyui Dc	Igalula HC	Delivery beds	2	2		0
Uyui Dc	Loya HC	Delivery beds	2	2		0
Uyui Dc	Upuge HC	Microscope	2	2		0
Uyui Dc	Igalula HC	Microscope	1	1		0
Uyui Dc	Loya HC	Microscope	1	1		0
Uyui Dc	Upuge HC	Ultra-sound	1	1		0
Uyui Dc	Igalula HC	Ultra-sound	1	1		0
Uyui Dc	Upuge HC	X-ray machine	1	1		0
Uyui Dc	Upuge HC	Ultra-sound	1	1		0
<b>Total</b>			<b>1359</b>	<b>703</b>	<b>27</b>	<b>629</b>

#### Appendix 44: Acute shortage of health practitioners

LGA	Health facility	Cadre	Required	Available	Deficit
Meatu DC	MEATU DH	Clinical Officers	41	0	41
BIHARAMULO DC	BD HOSPITAL	Clinical Officers	5	0	5
BUKOBA DC	Bukoba DC Hospital	Clinical Officers	4	0	4
Ruangwa DC	Ruangwa Hospital	Clinical Officers	3	0	3
MUFINDI DC	Mufindi District Hospital	Clinical Officers	3	0	3
Karagwe DC	Kayanga HC	Clinical Officers	5	3	2
BUKOBA DC	Maruku HC	Clinical Officers	4	2	2
BUKOBA DC	Rubale HC	Clinical Officers	4	2	2
MULEBA DC	Kimeya H/C	Clinical Officers	4	2	2
Ruangwa DC	Mbekenyera HC	Clinical Officers	2	1	1
Ruangwa DC	Nandagala HC	Clinical Officers	2	1	1
MTAMA DC	LINDI DH	Clinical Officers	1	0	1
BIHARAMULO DC	NYAKANAZI HC	Clinical Officers	4	3	1
ITILIMA DC	Ikindilo HC	Clinical Officers	2	2	0
ITILIMA DC	Zagayu Hc	Clinical Officers	2	2	0
Meatu dc	Mwandoya HC	Clinical Officers			0
Ruangwa DC	Mandawa HC	Clinical Officers	2	2	0
Ruangwa DC	Luchelegwa HC	Clinical Officers	1	1	0
Ruangwa DC	Nkowe HC	Clinical Officers	2	2	0
NYANG'HWALE DC	NYIJUNDU HC	Clinical Officers	3	3	0

LGA	Health facility	Cadre	Required	Available	Deficit
NYANG'HWALE DC	NYANG'HWALE HC	Clinical Officers	3	3	0
NYANG'HWALE DC	KARUMWA HC	Clinical Officers	4	4	0
MUFINDI DC	Ifwagi HC	Clinical Officers	3	3	0
MUFINDI DC	Kasanga HC	Clinical Officers	3	3	0
UYUI DC	UYUI DH	Clinical Officers	5	5	0
UYUI DC	UYUI DH	Clinical Officers	1	1	0
UYUI DC	IGALULA HC	Clinical Officers	2	2	0
BIHARAMULO DC	RUKARAGATA HC	Clinical Officers	3	3	0
BUKOBA DC	Kishanje HC	Clinical Officers	2	2	0
BUKOBA DC	Kanazi HC	Clinical Officers	2	2	0
ITILIMA DC	Mwanhunda Hc	Clinical Officers	2	1	1
Meatu dc	Bukundi HC	Clinical Officers	1		1
NYANG'HWALE DC	KAFITA HC	Clinical Officers	3	2	1
MUFINDI DC	Malangali HC	Clinical Officers	3	2	1
MUFINDI DC	Sadani HC	Clinical Officers	3	2	1
MUFINDI DC	Mbalamaziwa HC	Clinical Officers	3	2	1
MUFINDI DC	Mgololo HC	Clinical Officers	3	2	1
MTAMA DC	CHIPONDA HC	Clinical Officers	3	2	1
UYUI DC	ILOLANGULU HC	Clinical Officers	2	1	1
UYUI DC	LOYA HC	Clinical Officers	2	1	1
Nzega DC	Bukene HC	Clinical Officers	3	2	1
Nzega DC	Busondo HC	Clinical Officers	3	2	1
Nzega DC	Lusu HC	Clinical Officers	3	2	1
BIHARAMULO DC	NYAKAHURA HC	Clinical Officers	3	2	1
BIHARAMULO DC	NYABUSOZI HC	Clinical Officers	3	2	1
BIHARAMULO DC	NEMBA HC	Clinical Officers	3	2	1
BUKOBA DC	Katoro HC	Clinical Officers	2	1	1
MTAMA DC	MYANGAMARA HC	Clinical Officers	3	1	2
MTAMA DC	PANGABOI HC	Clinical Officers	3	1	2
MTAMA DC	MTAMA HC	Clinical Officers	3	1	2
Nzega DC	Itobo HC	Clinical Officers	3	1	2
BIHARAMULO DC	KALENGE HC	Clinical Officers	3	1	2
NGARA DC	MURUSAGAMBA HC	Clinical Officers	5	3	2
NGARA DC	RUSUMO HC	Clinical Officers	5	3	2
BIHARAMULO DC	BISIBO HC	Clinical Officers	3	0	3
NGARA DC	BUKIRORO HC	Clinical Officers	5	2	3
NGARA DC	LUKOLE HC	Clinical Officers	5	2	3
Karagwe DC	Nyakayanja HC	Clinical Officers	4	1	3
MULEBA DC	Nshamba H/C	Clinical Officers	6	3	3
MULEBA DC	Kamachumu H/C	Clinical Officers	6	3	3
Ruangwa DC	Ruangwa Mjini HC	Clinical Officers	10	6	4
NGARA DC	ANNABEL MUGOMA HC	Clinical Officers	5	1	4
NGARA DC	MABAWA HC	Clinical Officers	5	1	4
BUKOBA MC	Zamzam HC	Clinical Officers	14	10	4
BUKOBA MC	Kashai HC	Clinical Officers	5	1	4
Bukombe Dc	Ushirombo HC	Clinical Officers	10	6	4
Bukombe Dc	Ushirombo HC	Clinical Officers	15	11	4
TABORA MC	TUMBI HC	Clinical Officers	7	2	5
NGARA DC	NYAMIAGA HOSP	Clinical Officers	15	10	5
MULEBA DC	Kaigara H/C	Clinical Officers	10	5	5
MULEBA DC	Izigo H/C	Clinical Officers	6	1	5
TABORA MC	MAILITANO HC	Clinical Officers	7	1	6
TABORA MC	MISHA HC	Clinical Officers	7	0	7
Bukombe Dc	Bulega HC	Clinical Officers	10	3	7

LGA	Health facility	Cadre	Required	Available	Deficit
MASWA DC	Health Centres	Clinical Officers	8	0	8
Busega DC	District Hospital	Clinical Officers	16	8	8
Bukombe Dc	Bufanka HC	Clinical Officers	10	2	8
Bukombe Dc	Lyambamgongo HC	Clinical Officers	10	2	8
Bukombe Dc	Msonga HC	Clinical Officers	10	2	8
Bukombe Dc	Namonge HC	Clinical Officers	10	2	8
BUKOBA MC	Rwamishenye HC	Clinical Officers	14	5	9
Busega DC	Health Centres	Clinical Officers	28	16	12
Bukombe Dc	Bukombe DH	Clinical Officers	20	8	12
Maswa DC	District Hospital	Clinical Officers	24	2	22
Mbogwe Dc		Clinical Officers	48	20	28
BIHARAMULO DC	BD HOSPITAL	Dental Officer	2	0	2
Ruangwa DC	Mandawa HC	Dentist	1	0	1
MTAMA DC	MTAMA HC	Dentist	1	0	1
MTAMA DC	LINDI DH	Dentist	1	1	0
Nzega DC	Busondo HC	Dentist	1	1	0
NGARA DC	LUKOLE HC	Dentist	1	1	0
NGARA DC	NYAMIAGA HOSP	Dentist	2	2	0
Maswa DC	District Hospital	Dentist	1	0	1
ITILIMA DC	Mwanhunda Hc	Dentist	1	0	1
ITILIMA DC	Ikindilo HC	Dentist	1	0	1
ITILIMA DC	Zagayu Hc	Dentist	1	0	1
Busega DC	District Hospital	Dentist	1	0	1
Meatu DC	MEATU DH	Dentist	1	0	1
Meatu dc	Mwandoya HC	Dentist	1	0	1
Meatu dc	Bukundi HC	Dentist	1	0	1
Ruangwa DC	Mbekenyera HC	Dentist	1	0	1
NYANG’HWALE DC	NYANG’HWALE DH	Dentist	3	2	1
NYANG’HWALE DC	NYIJUNDU HC	Dentist	1	0	1
NYANG’HWALE DC	NYANG’HWALE HC	Dentist	1	0	1
NYANG’HWALE DC	KARUMWA HC	Dentist	1	0	1
NYANG’HWALE DC	KAFITA HC	Dentist	1	0	1
MUFINDI DC	Mufindi District Hospital	Dentist	2	1	1
Mbogwe Dc		Dentist	1	0	1
UYUI DC	UYUI DH	Dentist	2	1	1
Nzega DC	Bukene HC	Dentist	1	0	1
Nzega DC	Itobo HC	Dentist	1	0	1
Nzega DC	Lusu HC	Dentist	1	0	1
NGARA DC	ANNABEL MUGOMA HC	Dentist	1	0	1
NGARA DC	BUKIRO HC	Dentist	1	0	1
NGARA DC	MURUSAGAMBA HC	Dentist	1	0	1
NGARA DC	MABAWA HC	Dentist	1	0	1
NGARA DC	RUSUMO HC	Dentist	1	0	1
BUKOBA DC	Katoro HC	Dentist	1	0	1
BUKOBA DC	Kishanje HC	Dentist	1	0	1
BUKOBA DC	Maruku HC	Dentist	1	0	1
BUKOBA DC	Kanazi HC	Dentist	1	0	1
BUKOBA DC	Rubale HC	Dentist	1	0	1
BUKOBA MC	Rwamishenye HC	Dentist	2	1	1
BUKOBA MC	Kashai HC	Dentist	1	0	1
MULEBA DC	Kaigara H/C	Dentist	2	1	1
MULEBA DC	Nshamba H/C	Dentist	1	0	1

LGA	Health facility	Cadre	Required	Available	Deficit
MULEBA DC	Kimeya H/C	Dentist	1	0	1
MULEBA DC	Kamachumu H/C	Dentist	1	0	1
Bukombe Dc	Bukombe DH	Dentist	4	3	1
Bukombe Dc	Ushiroombo HC	Dentist	3	2	1
Ruangwa DC	Ruangwa Hospital	Dentist	2	0	2
UYUI DC	IGALULA HC	Dentist	2	0	2
UYUI DC	ILOLANGULU HC	Dentist	2	0	2
UYUI DC	LOYA HC	Dentist	2	0	2
BUKOBA DC	Bukoba DC Hospital	Dentist	2	0	2
BUKOBA MC	Zamzam HC	Dentist	2	0	2
MULEBA DC	Izigo H/C	Dentist	2	0	2
Bukombe Dc	Bufanka HC	Dentist	2	0	2
Bukombe Dc	Bulega HC	Dentist	2	0	2
Bukombe Dc	Lyambamgongo HC	Dentist	2	0	2
Bukombe Dc	Msonga HC	Dentist	2	0	2
Bukombe Dc	Namonge HC	Dentist	2	0	2
Bukombe Dc	Ushiroombo HC	Dentist	2	0	2
MASWA DC	Health Centres	Dentist	4	0	4
UYUI DC	UYUI DH	Dentist	5	1	4
TABORA MC	MUNICIPAL HOSPITAL	Dentist	5	0	5
BIHARAMULO DC	BISIBO HC	Dentist	6	1	5
TABORA MC	MAILITANO HC	Dentist	6	0	6
TABORA MC	TUMBI HC	Dentist	6	0	6
TABORA MC	MISHA HC	Dentist	6	0	6
Karagwe DC	Kayanga HC	Medical Doctors	5	1	4
MULEBA DC	Kimeya H/C	Medical Doctors	4	0	4
Nzega DC	Bukene HC	Medical Doctors	3	1	2
Nzega DC	Busondo HC	Medical Doctors	3	1	2
Karagwe DC	Nyakayanja HC	Medical Doctors	3	1	2
UYUI DC	UPUGE HC	Medical Doctors	3	2	1
Nzega DC	Itobo HC	Medical Doctors	2	1	1
NGARA DC	MABAWA HC	Medical Doctors	2	1	1
Maswa DC	District Hospital	Medical Doctors	8	8	0
ITILIMA DC	Ikindilo HC	Medical Doctors	2	2	0
Meatu dc	Mwandoya HC	Medical Doctors	1	1	0
Meatu dc	Bukundi HC	Medical Doctors	1	1	0
Ruangwa DC	Nandagala HC	Medical Doctors	1	1	0
NYANG'HWALE DC	NYANG'HWALE HC	Medical Doctors	2	2	0
MUFINDI DC	Sadani HC	Medical Doctors	1	1	0
MTAMA DC	MYANGAMARA HC	Medical Doctors	2	2	0
MTAMA DC	CHIPONDA HC	Medical Doctors	2	2	0
MTAMA DC	MTAMA HC	Medical Doctors	2	2	0
UYUI DC	IGALULA HC	Medical Doctors	2	2	0
UYUI DC	ILOLANGULU HC	Medical Doctors	2	2	0
Nzega DC	Lusu HC	Medical Doctors	1	1	0
NGARA DC	BUKIRO HC	Medical Doctors	1	1	0
NGARA DC	MURUSAGAMBA HC	Medical Doctors	1	1	0
NGARA DC	LUKOLE HC	Medical Doctors	1	1	0
NGARA DC	RUSUMO HC	Medical Doctors	1	1	0
Bukombe Dc	Ushiroombo HC	Medical Doctors	3	3	0
ITILIMA DC	Zagayu Hc	Medical Doctors	2	1	1
NYANG'HWALE DC	NYIJUNDU HC	Medical Doctors	2	1	1

LGA	Health facility	Cadre	Required	Available	Deficit
NYANG’HWALE DC	KARUMWA HC	Medical Doctors	3	2	1
NYANG’HWALE DC	KAFITA HC	Medical Doctors	1	0	1
MUFINDI DC	Malangali HC	Medical Doctors	2	1	1
MUFINDI DC	Mbalamaziwa HC	Medical Doctors	1	0	1
MUFINDI DC	Mtwango HC	Medical Doctors	1	0	1
MUFINDI DC	Mgololo HC	Medical Doctors	1	0	1
UYUI DC	LOYA HC	Medical Doctors	2	1	1
TABORA MC	MAILITANO HC	Medical Doctors	6	5	1
NGARA DC	ANNABEL MUGOMA HC	Medical Doctors	1	0	1
BUKOBA DC	Katoro HC	Medical Doctors	5	4	1
BUKOBA MC	Kashai HC	Medical Doctors	1	0	1
Bukombe Dc	Bulega HC	Medical Doctors	3	2	1
Bukombe Dc	Ushirobo HC	Medical Doctors	3	2	1
MASWA DC	Health Centres	Medical Doctors	4	2	2
ITILIMA DC	Mwanhunda Hc	Medical Doctors	2	0	2
Ruangwa DC	Ruangwa Mjini HC	Medical Doctors	4	2	2
Ruangwa DC	Mandawa HC	Medical Doctors	2	0	2
Ruangwa DC	Mbekenyeru HC	Medical Doctors	4	2	2
Ruangwa DC	Nkwe HC	Medical Doctors	4	2	2
MUFINDI DC	Ifwagi HC	Medical Doctors	3	1	2
MTAMA DC	PANGABOI HC	Medical Doctors	2	0	2
BUKOBA MC	Zamzam HC	Medical Doctors	6	4	2
MULEBA DC	Kaigara H/C	Medical Doctors	4	2	2
Bukombe Dc	Bufanka HC	Medical Doctors	3	1	2
Bukombe Dc	Lyambamgongo HC	Medical Doctors	2	0	2
Bukombe Dc	Msonga HC	Medical Doctors	2	0	2
Bukombe Dc	Namongo HC	Medical Doctors	3	1	2
Ruangwa DC	Luchelegwa HC	Medical Doctors	4	1	3
MUFINDI DC	Kasanga HC	Medical Doctors	4	1	3
BUKOBA DC	Kishanje HC	Medical Doctors	5	2	3
BUKOBA DC	Maruku HC	Medical Doctors	5	2	3
BUKOBA MC	Rwamishenye HC	Medical Doctors	4	1	3
MULEBA DC	Nshamba H/C	Medical Doctors	4	1	3
MULEBA DC	Izigo H/C	Medical Doctors	4	1	3
MULEBA DC	Kamachumu H/C	Medical Doctors	4	1	3
Meatu DC	MEATU DH	Medical Doctors	8	4	4
NYANG’HWALE DC	NYANG’HWALE DH	Medical Doctors	9	5	4
MUFINDI DC	Mufindi District Hospital	Medical Doctors	8	4	4
BUKOBA DC	Bukoba DC Hospital	Medical Doctors	7	3	4
TABORA MC	TUMBI HC	Medical Doctors	6	1	5
TABORA MC	MISHA HC	Medical Doctors	6	1	5
BUKOBA DC	Kanazi HC	Medical Doctors	5	0	5
BUKOBA DC	Rubale HC	Medical Doctors	5	0	5
Busega DC	District Hospital	Medical Doctors	12	4	8
Mbogwe Dc		Medical Doctors	12	3	9
Busega DC	Health Centres	Medical Doctors	14	4	10
TABORA MC	MUNICIPAL HOSPITAL	Medical Doctors	19	7	12
Bukombe Dc	Bukombe DH	Medical Doctors	23	10	13
Ruangwa DC	Ruangwa Hospital	Medical Doctors	23	9	14
UYUI DC	UYUI DH	Medical Doctors	23	9	14
NGARA DC	NYAMIAGA HOSP	Medical Doctors	18	4	14

LGA	Health facility	Cadre	Required	Available	Deficit
MTAMA DC	LINDI DH	Medical Doctors	23	4	19
Ruangwa DC	Ruangwa Mjini HC	Nurses	24	0	24
MUFINDI DC	Ifwagi HC	Nurses	7	2	5
Nzega DC	Busondo HC	Nurses	13	9	4
MULEBA DC	Kimeya H/C	Nurses	9	5	4
MUFINDI DC	Kasanga HC	Nurses	5	2	3
Nzega DC	Itobo HC	Nurses	12	9	3
NGARA DC	LUKOLE HC	Nurses	9	7	2
Ruangwa DC	Mandawa HC	Nurses	7	6	1
Ruangwa DC	Mbekenyera HC	Nurses	7	6	1
Ruangwa DC	Nkowe HC	Nurses	7	6	1
NGARA DC	BUKIRO HC	Nurses	8	7	1
Meatu dc	Mwandoya HC	Nurses			0
Meatu dc	Bukundi HC	Nurses			0
NYANG'HWALE DC	NYANG'HWALE HC	Nurses	10	10	0
MUFINDI DC	Malangali HC	Nurses	2	2	0
MUFINDI DC	Mbalamaziwa HC	Nurses	2	2	0
Karagwe DC	Kayanga HC	Nurses	25	25	0
Ruangwa DC	Nandagala HC	Nurses	7	6	1
MUFINDI DC	Sadani HC	Nurses	2	1	1
MUFINDI DC	Mgololo HC	Nurses	2	1	1
Nzega DC	Lusu HC	Nurses	9	8	1
NGARA DC	RUSUMO HC	Nurses	7	6	1
ITILIMA DC	Ikindilo HC	Nurses	11	9	2
MUFINDI DC	Kasanga HC	Nurses	9	7	2
NGARA DC	ANNABEL MUGOMA HC	Nurses	7	5	2
NGARA DC	MURUSAGAMBA HC	Nurses	7	5	2
NGARA DC	MABAWA HC	Nurses	7	5	2
MASWA DC	Health Centres	Nurses	20	17	3
Nzega DC	Bukene HC	Nurses	9	6	3
TABORA MC	MAILITANO HC	Nurses	21	18	3
BIHARAMULO DC	BISIBO HC	Nurses	4	1	3
NYANG'HWALE DC	KARUMWA HC	Nurses	20	16	4
MUFINDI DC	Malangali HC	Nurses	9	5	4
BIHARAMULO DC	RUKARAGATA HC	Nurses	13	9	4
Karagwe DC	Nyakayanja HC	Nurses	10	6	4
Ruangwa DC	Luchelegwa HC	Nurses	9	4	5
MUFINDI DC	Ifwagi HC	Nurses	9	4	5
BIHARAMULO DC	NYAKANAZI HC	Nurses	13	8	5
ITILIMA DC	ZAgayu Hc	Nurses	11	5	6
NYANG'HWALE DC	NYIJUNDU HC	Nurses	10	4	6
MUFINDI DC	Mgololo HC	Nurses	9	3	6
MTAMA DC	MYANGAMARA HC	Nurses	15	9	6
NYANG'HWALE DC	KAFITA HC	Nurses	10	2	8
MUFINDI DC	Mbalamaziwa HC	Nurses	9	1	8
MUFINDI DC	Mtwango HC	Nurses	9	1	8
MTAMA DC	PANGABOI HC	Nurses	15	7	8
UYUI DC	UYUI DH	Nurses	16	8	8
UYUI DC	IGALULA HC	Nurses	16	8	8
BIHARAMULO DC	NYAKAHURA HC	Nurses	13	5	8
BIHARAMULO DC	NEMBA HC	Nurses	13	5	8
MULEBA DC	Nshamba H/C	Nurses	20	12	8
Bukombe Dc	Ushirobo HC	Nurses	20	12	8
BIHARAMULO DC	KALENGE HC	Nurses	13	4	9

LGA	Health facility	Cadre	Required	Available	Deficit
BIHARAMULO DC	NYABUSOZI HC	Nurses	13	4	9
MUFINDI DC	Mufindi District Hospital	Nurses	12	2	10
MTAMA DC	CHIPONDA HC	Nurses	15	5	10
MTAMA DC	MTAMA HC	Nurses	15	5	10
BUKOBA DC	Katoro HC	Nurses	21	11	10
ITILIMA DC	Mwanhunda Hc	Nurses	11	0	11
MULEBA DC	Kamachumu H/C	Nurses	20	9	11
BUKOBA MC	Kashai HC	Nurses	15	3	12
Maswa DC	District Hospital	Nurses	65	52	13
UYUI DC	ILOLANGULU HC	Nurses	16	3	13
BUKOBA DC	Kishanje HC	Nurses	21	8	13
BUKOBA DC	Maruku HC	Nurses	21	8	13
MULEBA DC	Izigo H/C	Nurses	20	7	13
BUKOBA DC	Kanazi HC	Nurses	21	7	14
Bukombe Dc	Namonge HC	Nurses	20	6	14
Bukombe Dc	Ushirombo HC	Nurses	40	26	14
UYUI DC	LOYA HC	Nurses	16	1	15
TABORA MC	TUMBI HC	Nurses	21	6	15
BUKOBA DC	Rubale HC	Nurses	21	5	16
Bukombe Dc	Bufanka HC	Nurses	20	4	16
Bukombe Dc	Bulega HC	Nurses	20	4	16
Bukombe Dc	Lyambamgongo HC	Nurses	20	3	17
Bukombe Dc	Msonga HC	Nurses	20	2	18
TABORA MC	MISHA HC	Nurses	21	1	20
MULEBA DC	Kaigara H/C	Nurses	54	34	20
Mbogwe Dc		Nurses	92	70	22
Meatu DC	MEATU DH	Nurses	75	52	23
BUKOBA MC	Zamzam HC	Nurses	46	20	26
MUFINDI DC	Mufindi District Hospital	Nurses	33	5	28
MUFINDI DC	Mufindi District Hospital	Nurses	33	4	29
BUKOBA MC	Rwamishenye HC	Nurses	46	15	31
Busega DC	Health Centres	Nurses	77	41	36
Busega DC	District Hospital	Nurses	66	23	43
BUKOBA DC	Bukoba DC Hospital	Nurses	59	15	44
Bukombe Dc	Bukombe DH	Nurses	109	64	45
MTAMA DC	LINDI DH	Nurses	78	20	58
UYUI DC	UYUI DH	Nurses	78	17	61
BIHARAMULO DC	BD HOSPITAL	Nurses	78	14	64
NYANG'HWALE DC	NYANG'HWALE DH	Nurses	100	20	80
NGARA DC	NYAMIAGA HOSP	Nurses	134	49	85
Ruangwa DC	Ruangwa Hospital	Nurses	120	34	86
TABORA MC	MUNICIPAL HOSPITAL	Nurses	137	12	125
NYANG'HWALE DC	NYANG'HWALE DH	Optician	2	2	0
TABORA MC	MUNICIPAL HOSPITAL	Optician	1	1	0
Maswa DC	District Hospital	Optician	1	0	1
ITILIMA DC	Mwanhunda Hc	Optician	1	0	1
ITILIMA DC	Ikindilo HC	Optician	1	0	1
ITILIMA DC	Zagayu Hc	Optician	1	0	1
Busega DC	District Hospital	Optician	2	1	1

LGA	Health facility	Cadre	Required	Available	Deficit
Meatu DC	MEATU DH	Optician	1	0	1
Meatu dc	Mwandoya HC	Optician	1	0	1
Meatu dc	Bukundi HC	Optician	1	0	1
NYANG’HWALE DC	NYIJUNDU HC	Optician	1	0	1
NYANG’HWALE DC	NYANG’HWALE HC	Optician	1	0	1
NYANG’HWALE DC	KARUMWA HC	Optician	1	0	1
NYANG’HWALE DC	KAFITA HC	Optician	1	0	1
MTAMA DC	MYANGAMARA HC	Optician	1	0	1
MTAMA DC	PANGABOI HC	Optician	1	0	1
MTAMA DC	CHIPONDA HC	Optician	1	0	1
MTAMA DC	MTAMA HC	Optician	1	0	1
Mbogwe Dc		Optician	1	0	1
UYUI DC	UYUI DH	Optician	1	0	1
UYUI DC	IGALULA HC	Optician	1	0	1
UYUI DC	ILOLANGULU HC	Optician	1	0	1
UYUI DC	LOYA HC	Optician	1	0	1
Nzega DC	Bukene HC	Optician	1	0	1
Nzega DC	Busondo HC	Optician	1	0	1
Nzega DC	Itobo HC	Optician	1	0	1
Nzega DC	Lusu HC	Optician	1	0	1
TABORA MC	MAILITANO HC	Optician	1	0	1
TABORA MC	TUMBI HC	Optician	1	0	1
TABORA MC	MISHA HC	Optician	1	0	1
BIHARAMULO DC	BISIBO HC	Optician	1	0	1
BIHARAMULO DC	KALENGE HC	Optician	1	0	1
BIHARAMULO DC	NYAKAHURA HC	Optician	1	0	1
BIHARAMULO DC	NYABUSOZI HC	Optician	1	0	1
BIHARAMULO DC	RUKARAGATA HC	Optician	1	0	1
BIHARAMULO DC	NYAKANAZI HC	Optician	1	0	1
BIHARAMULO DC	NEMBA HC	Optician	1	0	1
NGARA DC	ANNABEL MUGOMA HC	Optician	1	0	1
NGARA DC	BUKIRO HC	Optician	1	0	1
NGARA DC	MURUSAGAMBA HC	Optician	1	0	1
NGARA DC	MABAWA HC	Optician	1	0	1
NGARA DC	LUKOLE HC	Optician	1	0	1
NGARA DC	RUSUMO HC	Optician	1	0	1
NGARA DC	NYAMIAGA HOSP	Optician	2	1	1
BUKOBA DC	Katoro HC	Optician	1	0	1
BUKOBA DC	Kishanje HC	Optician	1	0	1
BUKOBA DC	Maruku HC	Optician	1	0	1
BUKOBA DC	Kanazi HC	Optician	1	0	1
BUKOBA DC	Rubale HC	Optician	1	0	1
BUKOBA MC	Rwamishenye HC	Optician	1	0	1
BUKOBA MC	Zamzam HC	Optician	1	0	1
BUKOBA MC	Kashai HC	Optician	1	0	1
MULEBA DC	Kaigara H/C	Optician	1	0	1
MULEBA DC	Nshamba H/C	Optician	1	0	1
MULEBA DC	Izigo H/C	Optician	1	0	1
MULEBA DC	Kimeya H/C	Optician	1	0	1
MUFINDI DC	Ifwagi HC	Optician	1	0	1
Ruangwa DC	Ruangwa Hospital	Optician	2	0	2
MUFINDI DC	Mufindi District Hospital	Optician	3	1	2
MTAMA DC	LINDI DH	Optician	3	1	2



LGA	Health facility	Cadre	Required	Available	Deficit
BUKOBA DC	Bukoba DC Hospital	Optician	2	0	2
Bukombe Dc	Bukombe DH	Optician	3	1	2
Bukombe Dc	Bufanka HC	Optician	2	0	2
Bukombe Dc	Bulega HC	Optician	2	0	2
Bukombe Dc	Lyambamgongo HC	Optician	2	0	2
Bukombe Dc	Msonga HC	Optician	2	0	2
Bukombe Dc	Namonge HC	Optician	2	0	2
Bukombe Dc	Ushirombo HC	Optician	2	0	2
Bukombe Dc	Ushirombo HC	Optician	2	0	2
UYUI DC	UYUI DH	Optician	3	0	3
MASWA DC	Health Centres	Optician	4	0	4
BIHARAMULO DC	BD HOSPITAL	Optician	6	0	6
Busega DC	Health Centres	Optician	7	0	7
BIHARAMULO DC	NYAKANAZI HC	Pharmacist	1	0	1
BIHARAMULO DC	BISIBO HC	Pharmacist	2	0	2
BIHARAMULO DC	BD HOSPITAL	Pharmacist	5	1	4
Maswa DC	District Hospital	Pharmacist	4	2	2
MUFINDI DC	Sadani HC	Pharmacist	1	0	1
MTAMA DC	MYANGAMARA HC	Pharmacist	1	0	1
MTAMA DC	PANGABOI HC	Pharmacist	1	0	1
MTAMA DC	MTAMA HC	Pharmacist	1	0	1
MTAMA DC	LINDI DH	Pharmacist	3	2	1
Meatu dc	Bukundi HC	Pharmacist	1	1	0
Ruangwa DC	Ruangwa Hospital	Pharmacist	2	2	0
Ruangwa DC	Mandawa HC	Pharmacist	1	1	0
Ruangwa DC	Mbekenyera HC	Pharmacist	1	1	0
Ruangwa DC	Nkowe HC	Pharmacist	1	1	0
MUFINDI DC	Ifwagi HC	Pharmacist	1	1	0
MUFINDI DC	Kasanga HC	Pharmacist	1	1	0
Mbogwe Dc		Pharmacist	1	1	0
UYUI DC	UYUI DH	Pharmacist	2	2	0
Nzega DC	Bukene HC	Pharmacist	1	1	0
Nzega DC	Busondo HC	Pharmacist	1	1	0
Nzega DC	Itobo HC	Pharmacist	1	1	0
Nzega DC	Lusu HC	Pharmacist	1	1	0
Karagwe DC	Kayangwa HC	Pharmacist	1	1	0
BUKOBA MC	Zamzam HC	Pharmacist	1	1	0
ITILIMA DC	Mwanhunda Hc	Pharmacist	1	0	1
ITILIMA DC	Ikindilo HC	Pharmacist	1	0	1
ITILIMA DC	Zagayu Hc	Pharmacist	1	0	1
Meatu dc	Mwandoya HC	Pharmacist	1	0	1
NYANG'HWALE DC	NYIJUNDU HC	Pharmacist	1	0	1
NYANG'HWALE DC	NYANG'HWALE HC	Pharmacist	1	0	1
NYANG'HWALE DC	KAFITA HC	Pharmacist	1	0	1
MUFINDI DC	Mufindi District Hospital	Pharmacist	2	1	1
MUFINDI DC	Malangali HC	Pharmacist	2	1	1
UYUI DC	UYUI DH	Pharmacist	2	1	1
UYUI DC	ILOLANGULU HC	Pharmacist	2	1	1
NGARA DC	ANNABEL MUGOMA HC	Pharmacist	1	0	1
NGARA DC	BUKIRIRO HC	Pharmacist	1	0	1
NGARA DC	MURUSAGAMBA HC	Pharmacist	1	0	1

LGA	Health facility	Cadre	Required	Available	Deficit
NGARA DC	MABAWA HC	Pharmacist	1	0	1
NGARA DC	LUKOLE HC	Pharmacist	1	0	1
NGARA DC	RUSUMO HC	Pharmacist	1	0	1
BUKOBA DC	Katoro HC	Pharmacist	1	0	1
BUKOBA DC	Kishanje HC	Pharmacist	1	0	1
BUKOBA DC	Maruku HC	Pharmacist	1	0	1
BUKOBA DC	Kanazi HC	Pharmacist	1	0	1
BUKOBA DC	Rubale HC	Pharmacist	1	0	1
BUKOBA MC	Rwamishenye HC	Pharmacist	1	0	1
BUKOBA MC	Kashai HC	Pharmacist	1	0	1
MULEBA DC	Kimeya H/C	Pharmacist	2	1	1
Busega DC	District Hospital	Pharmacist	2	0	2
NYANG'HWALE DC	NYANG'HWALE DH	Pharmacist	4	2	2
UYUI DC	IGALULA HC	Pharmacist	2	0	2
UYUI DC	LOYA HC	Pharmacist	2	0	2
TABORA MC	MAILITANO HC	Pharmacist	4	2	2
TABORA MC	TUMBI HC	Pharmacist	4	2	2
Bukombe Dc	Ushirombo HC	Pharmacist	3	1	2
Bukombe Dc	Ushirombo HC	Pharmacist	5	3	2
Ruangwa DC	Ruangwa Mjini HC	Pharmacist	4	1	3
NYANG'HWALE DC	KARUMWA HC	Pharmacist	4	1	3
TABORA MC	MUNICIPAL HOSPITAL	Pharmacist	5	2	3
BUKOBA DC	Bukoba DC Hospital	Pharmacist	4	1	3
MASWA DC	Health Centres	Pharmacist	4	0	4
Meatu DC	MEATU DH	Pharmacist	8	4	4
TABORA MC	MISHA HC	Pharmacist	4	0	4
NGARA DC	NYAMIAGA HOSP	Pharmacist	4	0	4
MULEBA DC	Kaigara H/C	Pharmacist	8	4	4
MULEBA DC	Nshamba H/C	Pharmacist	4	0	4
MULEBA DC	Izigo H/C	Pharmacist	4	0	4
MULEBA DC	Kamachumu H/C	Pharmacist	4	0	4
Bukombe Dc	Bulega HC	Pharmacist	5	1	4
Bukombe Dc	Namonge HC	Pharmacist	5	1	4
Bukombe Dc	Bufanka HC	Pharmacist	5	0	5
Bukombe Dc	Lyambamgongo HC	Pharmacist	5	0	5
Bukombe Dc	Msonga HC	Pharmacist	5	0	5
Bukombe Dc	Bukombe DH	Pharmacist	15	8	7
	<b>Total</b>		<b>3827</b>	<b>1497</b>	<b>2330</b>

#### Appendix 45: Enrolment status at Regional Secretariat level

RS	Name of Council	No. of Families	Planned to be Enrolled 2022/23	Enrolled families	Families not enrolled	Active registered Households	Percentage of enrolment
ARUSHA	Arusha CC	94,741	54,360	6,595	88,146	187	12
ARUSHA	Arusha DC	65,783	24,840	8,629	57,154	360	35
ARUSHA	Meru DC	58,575	35,640	4,658	53,917	659	13
ARUSHA	Longido DC	22,565	17,640	1,739	20,826	69	10
ARUSHA	Monduli DC	30,775	22,320	9,238	21,537	494	41
ARUSHA	Karatu DC	41,010	21,960	4,027	36,983	303	18

RS	Name of Council	No. of Families	Planned to be Enrolled 2022/23	Enrolled families	Families not enrolled	Active registered Households	Percentage of enrolment
ARUSHA	Ngorongoro DC	32,798	25,920	6,189	26,609	494	24
NJOMBE	Njombe TC	3,666	3,666	748	2,918	748	20
NJOMBE	Njombe DC	2,418	2,418	325	2,023	325	13
NJOMBE	Makambako TC	2,685	2,685	500	2,185	500	19
NJOMBE	Ludewa TC	3,632	3,632	637	2,995	637	18
NJOMBE	Wanging'ombe DC	4,597	4,597	274	4,323	274	6
NJOMBE	Makete DC	2,596	2,596	101	2,495	101	4
KATAVI	Mpanda DC	68,279	34,140	4,336	29,804	456	13
KATAVI	Mlele DC	6,368	1,911	289	1,622	289	15
KATAVI	Nsimbo DC	25,561	7,956	558	7,398	441	7
KATAVI	Mpimbwe DC	17866	5,360	469	4,891	469	9
KATAVI	Mpanda MC	22928	6,878	332	6,546	332	5
IRINGA	Iringa MC	58,008	66,457	6,129	60,328	241	9
IRINGA	Mafinga TC	35,981	19,310	3,516	15,794	93	18
IRINGA	Mufindi DC	77,199	54,470	9187	45,283	325	17
IRINGA	Iringa DC	81,106	41,046	11,347	29,699	499	28
IRINGA	Kilolo DC	69,597	66,434	5,417	61,017	155	8
KIGOMA	Kasulu DC	32360	1442	822	620	1350	57
KIGOMA	Kasulu TC	11662	700	478	222	1085	68
KIGOMA	Kibondo DC	12805	768	939	-171	1628	122
KIGOMA	Uvinza DC	20717	719	339	380	1107	47
KIGOMA	Buhigwe DC	14497	870	105	765	170	12
KIGOMA	Kakonko DC	8378	503	387	116	823	77
KIGOMA	Kigoma DC	12271	736	278	458	566	38
KIGOMA	Kigoma MC	10773	646	1043	-397	1582	161
MBEYA	BUSOKELO DC	28,439	1,422	832	590	264	59
MBEYA	CHUNYA	85,999	4,300	475	3,825	113	11
MBEYA	KYELA	71,968	3,598	502	3,096	82	14
MBEYA	MBARALI	112,139	5,607	355	5,252	90	6
MBEYA	MBEYA CC	154,431	7,722	1,453	6,269	257	19
MBEYA	MBEYA DC	100,884	5,044	465	4,579	146	9
MBEYA	RUNGWE	76,242	3,812	824	2,988	140	22
SIMIYU	Bariadi DC	35712	4,643	149	4,494	149	3
SIMIYU	Bariadi TC	24631	2,448	284	2,164	284	12
SIMIYU	Busega DC	20189	2,940	256	2,684	256	9
SIMIYU	Itilima DC	29506	3,086	1146	1,940	1146	37
SIMIYU	Maswa DC	52942	6,712	1,083	5,629	1083	16
SIMIYU	Meatu DC	40,994	5,140	620	4,520	620	12
TABORA	Igunga DC	62,317	2155	919	1236	68	43
TABORA	Kaliua DC	62,866	2509	940	1569	375	37
TABORA	Nzega DC	68,787	1234	213	1021	10	17
TABORA	Nzega TC	17,808	1005	141	864	3	14
TABORA	Sikonge DC	31,721	1212	423	789	96	35
TABORA	Tabora MC	47,922	2345	932	1413	115	40
TABORA	Urambo DC	51,271	2398	453	1945	170	19
TABORA	Uyui DC DC	62,230	2567	912	1655	185	36
	<b>Total</b>	<b>2,191,195</b>	<b>604,519</b>	<b>103,008</b>	<b>645,008</b>	<b>22,414</b>	<b>17</b>

## Appendix 46: Actual refuse collection fees from LGAs for 2022/23

S/n	LGA Name	Actual Collection 2022/23 (TZS)	S/n	LGA Name	Actual Collection 2022/23 (TZS)
1	Bagamoyo DC	8,417,100	60	Sikonge DC	2,848,500
2	Biharamulo DC	22,647,855	61	Simanjiro DC	1,054,300
3	Busega DC	1,108,710	62	Sumbawanga DC	6,514,000
4	Chamwino DC	25,000	63	Tandahimba DC	3,563,300
5	Chato DC	4,689,600	64	Tarime DC	12,855,509
6	Gairo DC	21,503,516	65	Ulanga DC	139,500
7	Hai DC	6,000,000	66	Uyui DC	102,900
8	Hanang' DC	2,403,500	67	Wang'ing'ombe DC	38,000
9	Igunga DC	25,896,000	68	Serengeti DC	27,505,300
10	Iramba DC	6,558,000	69	Nachingwea DC	28,412,050
11	Iringa DC	7,599,600	70	Kilosa DC	30,181,700
12	Itigi DC	5,612,700	71	Kibaha TC	31,181,800
13	Itilima DC	235,400	72	Geita DC	31,315,100
14	Kaliua DC	21,304,980	73	Sengerema DC	33,581,529
15	Kibiti DC	2,047,708	74	Iringa MC	39,854,801
16	Kibondo DC	7,349,700	75	Muheza DC	41,263,679
17	Kigamboni MC	12,072,200	76	Kigoma/Ujiji	42,752,191
18	Kilindi DC	10,100,800	77	Mbogwe DC	43,133,079
19	Kiloto DC	1,450,000	78	Monduli DC	48,850,000
20	Kishapu DC		79	Tarime TC	52,462,738
21	Kongwa DC	8,442,700	80	Bunda TC	54,826,550
22	Korogwe DC	11,259,900	81	Masasi TC	55,075,548
23	Korogwe TC	26,459,237	82	Bariadi TC	58,005,680
24	Kwimba DC	21,154,800	83	Karagwe DC	59,285,000
25	Kyerwa DC	15,191,900	84	Magu DC	59,801,600
26	Lindi MC	9,826,000	85	Tunduru DC	62,156,200
27	Liwale DC	26,771,000	86	Mvomero DC	62,826,840
28	Ludewa DC	241,800	87	Njombe TC	66,550,008
29	Lushoto DC	6,045,600	88	Makambako TC	68,107,800
30	Malinyi DC	7,400,000	89	Kasulu TC	73,146,100
31	Maswa DC	2,178,000	90	Sumbawanga MC	73,244,300
32	Mbinga TC	7,646,412	91	Mafinga TC	84,547,933
33	Mbulu DC	23,118,200	92	Longido DC	86,735,274
34	Mbulu TC	1,718,000	93	Nzega TC	92,042,000
35	Meatu DC	10,656,500	94	Babati TC	97,737,491
36	Misungwi DC	14,844,100	95	Mpanda MC	101,226,137
37	Mkalama DC	83,600	96	Bukoba MC	108,108,759
38	Mkuranga DC	21,155,304	97	Ifakara TC	123,565,056
39	Mlele DC	5,803,300	98	Songea MC	127,905,519
40	Mlimba DC	249,100	99	Ngara DC	140,211,500
41	Momba DC	6,500,000	100	Mtwara/Mikindani MC	141,597,016
42	Moshi DC	6,186,000	101	Musoma MC	155,086,918
43	Mpwapwa DC	1,075,000	102	Shinyanga DC	157,682,258
44	Mufindi DC	600,000	103	Geita TC	164,655,836
45	Muleba DC	2,535,800	104	Arusha DC	173,669,130
46	Mwanga DC	3,048,000	105	Karatu DC	193,176,089
47	Mwanza CC	8,800,000	106	Singida MC	259,520,116
48	Nanyamba TC	2,346,700	107	Tanga CC	299,999,620
49	Nanyumbu DC	3,550,408	108	Meru DC	342,119,460
50	Newala DC	14,710,500	109	Moshi MC	382,673,100
51	Ngorongoro DC	4,621,000	110	Mbeya CC	421,129,724
52	Nkasi DC	3,856,100	111	Kahama MC	605,404,700
53	Nyasa DC	400,000	112	Ilemela MC	641,402,834

S/n	LGA Name	Actual Collection 2022/23 (TZS)	S/n	LGA Name	Actual Collection 2022/23 (TZS)
54	Pangani DC	425,200	113	Kinondoni MC	836,992,850
55	Rombo DC	8,100,000	114	Morogoro MC	1,059,760,604
56	Rorya DC	27,000	115	Arusha CC	1,249,840,370
57	Rufiji DC	6,077,602	116	Temeke MC	3,790,711,379
58	Same DC	4,600,000	117	Ubungo MC	5,967,473,585
59	Siha DC	2,601,000		<b>Total</b>	<b>19,453,254,517</b>

#### Appendix 47: Weaknesses identified in waste management at the LGAs

LGA name	Weaknesses identified
Moshi DC	<ul style="list-style-type: none"> <li>Absence of a designated dump site, leading to the disposal of collected wastes at Moshi Municipal's sanitary landfill at a cost of TZS 15,000 per ton;</li> <li>High transportation costs for waste from collection points to the sanitary landfill, situated over 30 kilometers away from most collection points, pose a significant challenge, especially with the rise in daily waste production from 15 to 20 tones and;</li> <li>Lack of waste collection points at Ghona and Kisambo Markets.</li> </ul>
Mwanga DC	Site visit conducted on 25 November 2023 at Lwami dump site noted that the dump area was not secured due to theft. The stolen infrastructure includes roofing sheets, windows, and doors of the security guard's building, wire fencing, and the enclosure around the dumpsite.
Mwanza MC	<ul style="list-style-type: none"> <li>The disposal 22 solid waste collection points were not properly enclosed and fenced</li> <li>Community has developed the habit of dumping wastes to areas around their households, roads and drainage</li> <li>Near the Lake Victoria environment; the community conducts agriculture and car washing activities.</li> <li>Delays to remove solid waste from collection points; in all the collection points; the wastes were dumped and spread all over the area due to inadequate capacity in the collection and transportation of solid waste.</li> <li>Part of the Buhongwa Sanitary Land fill area is used by Machinga as a market contrary to the intended goals, but also dangerous for their lives due to infectious diseases if they occur.</li> </ul>
Siha DC	<ul style="list-style-type: none"> <li>The Council has no proper designed and planned dumping area for managing all sold waste collected as the area being used now is an individual owned plots;</li> <li>Lack of proper waste containment poses a health risk to the local residents, as the open dump site attracts people scavenging for plastic materials</li> <li>The area is not fenced contrary to Section 118 (2) (d) of the Environment Management Act, 2004 which result to easy access by roaming animals and un-attended children;</li> <li>There are no hazardous and safety signs at the dump site to prevent unauthorized persons from entering;</li> </ul>
Singida MC	<ul style="list-style-type: none"> <li>The main wastes disposal located at Mwankoko area, 19Km away from Singida main market not fenced which restrict from people entered to that area and there is no roads arrangement for motor vehicles that dispose waste in that area;</li> <li>Solid wastes collection points in areas around public service management institute, Aqua, Mahembe and Misuna (Mwenge) were not constructed;</li> </ul>

LGA name	Weaknesses identified
	<ul style="list-style-type: none"> <li>The dumping area not fenced, no supervision on wastes deposit areas as result dumping found to be unorganized, plastic bags are distributed all around.</li> </ul>
Monduli DC	<p>Site visit conducted on between 22 and 23 November 2023 observed that the Council purchased land worth TZS 48,850,000 for dumping site which was not operational</p>
Kigamboni MC	<p>Council designated the area at Lingato for waste dumping site visit conducted on August 2023 noted construction of fence was in progress however no controls existed for waste deposited along the area, there were free entrance and exit and deposited waste was not land filled.</p>
Itigi DC	<ul style="list-style-type: none"> <li>The Council has no dumping vehicle for transporting solid waste to dumping site instead they dispose the solid waste material to Tambukareli area which is around residential areas;</li> <li>The main wastes disposal dump located at Bumbwaa area in Kihanju village, 5Km away from Itigi main market was not fenced which do not restrict people entering to the area, this can be harmful to the community;</li> <li>Solid wastes collection points were not constructed at Majengo, Mitundu and Rungwe area.</li> </ul>
Rufiji DC	<ul style="list-style-type: none"> <li>The service provider is deficient in the essential resources, infrastructure, and equipment required for this task. The waste collection is solely reliant on a cargo tricycle motorcycle rather than proper trucks.</li> <li>Site visit conducted on 27 September at Utete market noted delayed removal of generated waste resulted to accumulation of waste in the market</li> <li>The service provider was observed depositing collected waste and garbage in forested areas along the Utete-Ngarambe-Kingupila road end route to the Golani dumping site.</li> <li>The contract with service provider does not include provision of penalties if fails to remit revenue to the Council or if fail to perform collection and transfer to designated dumping site</li> </ul>
Tunduru DC	<ul style="list-style-type: none"> <li>The market collection point lacks walls, boundaries, or skip buckets for waste control. Additionally, the Kalanje street collection point has damaged walls, enabling dust and waste scattering and making it easily accessible to scavengers.</li> <li>Two collection points are located near road water drains and during the site visit we noted the drains surrounding the collection points were clogged with wastes.</li> <li>The wastes have been piled up indicating lack of appropriate solid waste disposal systems including timely wastes shifting from collection points to dumping site.</li> <li>Some collection points are situated close to residential homes and businesses, resulting in waste being scattered into surrounding the areas. If left unaddressed, this situation could lead to health issues for nearby communities</li> </ul>
Moshi MC	<ul style="list-style-type: none"> <li>The Mtakuja Land Filling site, used by the Municipal, has been non-operational since mid-November 2023. The road leading to the site is impassable for waste transport trucks, leading to water accumulation at the site. Consequently, solid waste dumped there is floating in stagnant water. The Municipal has resorted to using the Kaloleni site as an alternative, despite it being previously unused due to its full capacity and proximity to residential areas, making it environmentally unfriendly</li> </ul>
Arusha CC	<ul style="list-style-type: none"> <li>The different types of solid waste were not separated at the source by the individuals, families, institutions, markets and at a point of disposal (Muriet landfill) contrary to the Sect. 114 1(a) and (b) PART IX of the Environmental Management Act of 2004;</li> <li>The contracts for solid waste transportation lapses for one year, hence do not enable the Contractors to invest in services rendered through loan security due to</li> </ul>

LGA name	Weaknesses identified
	<p>the contract time limitation. The other Cities [In Tanzania] make three years contracts;</p> <ul style="list-style-type: none"> <li>The Council charges 30 % of the revenues collected through solid Waste Management such that when compared to other Tanzanian Cities the charges are lower by 20%-25%. This contradicts Sect. 73 (1) of the Public Health Act, 2009 requires the LGAs to charge a fee for a service provided to a service beneficiary;</li> </ul>
Dar es Salaam City	<ul style="list-style-type: none"> <li>Presence of Piles of Uncollected Waste Deposited Near Household or Business Centre areas like Tabata and Kinyerezi</li> <li>Informal service providers in remote wards collect waste and retain fees without incurring disposal costs, unlike formal collection agents. Notably, these informal providers deposit collected waste in unauthorized areas, such as open spaces and along riverbanks, diverging from the proper disposal procedures followed by formal agents who deposit waste at the designated Pugu Dumping site</li> </ul>
Tanga CC	<ul style="list-style-type: none"> <li>Grounded waste management operating equipment not in use or repaired</li> <li>The Council collects wastes and refusal bins from 16 out of 27 wards. This is 59% coverage and waste generated from 11 wards equivalent to 23% are not managed by the Council.</li> <li>Waste collection point at Mgandini Market, The area surrounded or filled with improperly disposed waste and surrounded with uncut grasses.</li> </ul>

#### Appendix 48: Financial Performance of Planning, Survey and Titling Programme

No	LGAs	Fund Received (TZS)	Reimbursed (TZS)	Outstanding (TZS)	% Recovered
	Musoma DC	200,000,000	0	200,000,000	-
2.	Dodoma CC - Ihumwa	168,000,000	0	168,000,000	-
3.	Shinyanga MC	1,055,000,000	0	1,055,000,000	-
4.	Korogwe DC	240,000,000	12,880,000	227,120,000	5
5.	Korogwe TC	80,000,000	5,075,000	74,925,000	6
6.	Shinyanga DC	900,000,000	49,647,482	850,352,518	6
7.	Manyoni DC	1,520,770,000	100,000,000	1,420,770,000	7
8.	Mbulu TC	455,000,000	30,000,000	425,000,000	7
9.	Hanang DC	187,500,000	14,120,000	173,380,000	8
10.	Chamwino DC	300,000,000	30,000,000	270,000,000	10
11.	Msalata DC	1,609,500,000	161,171,000	1,448,329,000	10
12.	Lushoto DC	208,000,000	22,360,596	185,639,404	11
13.	Chalinze DC	2,500,000,000	300,000,000	2,200,000,000	12
14.	Ikungi DC	598,226,000	71,000,000	527,226,000	12
15.	Ileje DC	432,319,000	50,000,000	382,319,000	12
16.	Kishapu DC	882,000,000	124,080,956	757,919,044	14
17.	Rorya DC	1,000,000,000	150,000,000	850,000,000	15
18.	Buchosa DC	327,000,000	52,000,000	275,000,000	16
19.	Ludewa DC	405,000,000	65,000,000	340,000,000	16
20.	Maswa DC	850,000,000	140,000,000	710,000,000	16
21.	Mbinga TC	330,000,000	75,997,328	254,002,672	23

No	LGAs	Fund Received (TZS)	Reimbursed (TZS)	Outstanding (TZS)	% Recovered
22.	Babati DC	125,000,000	32,000,000	93,000,000	26
23.	Dodoma CC	3,000,000,000	810,062,115	2,189,937,885	27
24.	Tanga CC	400,000,000	107,306,000	292,694,000	27
25.	Uyui DC	100,000,000	27,205,000	72,795,000	27
26.	Tabora MC	885,000,000	260,726,252	624,273,748	29
27.	Babati TC	250,000,000	80,117,091	169,882,909	32
28.	Ushetu DC	259,850,000	87,692,300	172,157,700	34
29.	Butiama DC	297,000,000	105,245,500	191,754,500	35
30.	Morogoro DC	865,210,000	310,000,000	555,210,000	36
31.	Mbulu DC	162,500,000	60,000,000	102,500,000	37
32.	Tarime TC	560,000,000	216,355,000	343,645,000	39
33.	Sumbawanga DC	47,630,000	20,000,000	27,630,000	42
34.	Makambako TC	683,300,000	300,000,000	383,300,000	44
35.	Kibaha TC	1,588,000,000	718,156,528	869,843,472	45
36.	Mtwara MC	1,679,450,000	755,000,000	924,450,000	45
37.	Meatu DC	93,500,000	45,000,000	48,500,000	48
38.	Musoma MC	250,000,000	120,000,000	130,000,000	48
39.	Kigamboni MC	1,500,000,000	1,000,000,000	500,000,000	67
40.	Mbeya DC	584,000,000	400,000,000	184,000,000	68
41.	Bunda TC	493,989,000	350,000,000	143,989,000	71
42.	Njombe TC	700,000,000	507,000,000	193,000,000	72
43.	Ifakara TC	200,000,000	150,000,000	50,000,000	75
44.	Mbeya CC	2,000,000,000	1,500,000,000	500,000,000	75
45.	Rombo DC	1,060,000,000	838,000,000	222,000,000	79
46.	Songwe DC	450,000,000	380,000,000	70,000,000	84
47.	Meru DC	1,655,000,000	1,650,000,000	5,000,000	100
48.	Bariadi TC	79,750,000	79,750,000	0	100
49.	Geita DC	600,000,000	600,000,000	0	100
50.	Kaliua DC	100,000,000	100,000,000	0	100
51.	Kilosa DC	250,000,000	250,000,000	0	100
52.	Morogoro MC	1,000,000,000	1,000,000,000	0	100
53.	Mbozi DC	495,000,000	495,000,000	0	100
54.	Moshi DC	233,200,000	233,200,000	0	100
55.	Mwanza CC	800,000,000	800,000,000	0	100
56.	Tunduma TC	543,000,000	543,000,000	0	100
57.	Ilemela MC	3,589,774,000	3,589,774,000	0	100
58.	Iringa MC	450,000,000	450,000,000	0	100
<b>Total</b>		<b>42,278,468,000</b>	<b>20,423,922,186</b>	<b>21,854,545,814</b>	

#### Appendix 49: Land Lawsuit against LGAs

No.	LGA	Case No.	Amount Claimed (TZS)
1.	Bagamoyo DC	Civil Case No. 95/2019	300,000,000
2.	Mpanda MC	Civil Case No. 6/2023	300,000,000
3.	Tabora MC	Land Case No. 7 of 2022	300,000,000
4.	Kibaha DC	Land Case No. 150/2023 Before The High Court (Land Division)	300,000,000
5.	Karagwe DC	Land Application No. 185/2008	244,000,000
6.	Karagwe DC	Application No: 4/2013	200,000,000
7.	Longido DC	Not Stated	200,000,000
8.	Tanga CC	Application No. 09/2022 DLHT.	190,259,704
9.	Sumbawanga DC	Land Case No. 09/2022	180,000,000
10.	Sumbawanga MC	Land Case No. 09/2022	180,000,000
11.	Mpimbwe DC	Land Case No.1/2023	150,000,000



No.	LGA	Case No.	Amount Claimed (TZS)
12.	Karagwe DC	Application No.5/2012	135,000,000
13.	Tabora MC	Execution Case No 57 of 2021	110,000,000
14.	Tabora MC	Land Case No 3 of 2023	100,000,000
15.	Bagamoyo DC	Civil Appeal 346/2021,	90,023,092
16.	Singida MC	Civil Case No. 11/2019	87,310,000
17.	Tabora MC	Land Case No. 2 of 2022	75,000,000
18.	Shinyanga MC	High Court At Shinyanga Land Application No. 07 of 2022	60,000,000
19.	Bukoba MC	Land Case No.10/2023	52,313,080
20.	Geita TC	Msc Application No. 73 of 2021	50,000,000
21.	Tanga CC	Application No. 34 of 2016 DLHT	42,000,000
22.	Karagwe DC	Application No.5/2013	40,000,000
23.	Tanga CC	Case No. 30 Of 2019 DLHT	40,000,000
24.	Mpanda MC	Civil Case No. 4/2021	40,000,000
25.	Tanga CC	Application No. 11 of 2015 DLHT	36,000,000
26.	Tanga CC	Application No. 81 of 2014 DLHT	35,000,000
27.	Bukoba MC	Case No 71/2019	30,000,000
28.	Karagwe DC	Application No.13/2013	29,000,000
29.	Shinyanga MC	High Court Land Division Case No 12/2022	28,112,000
30.	Tanga CC	Land Appeal No. 11/2023 High Court of Tanzania	26,000,000
31.	Shinyanga MC	High Court At Shinyanga Land Application No. 04 of 2022	25,000,000
32.	Karagwe DC	Civil Case No. 18/2017	22,000,000
33.	Karagwe DC	Land Application No:31/2015	21,000,000
34.	Karagwe DC	Application No.29/2014	20,000,000
35.	Karagwe DC	Land Case Appeal No. 20/2014	20,000,000
36.	Karagwe DC	Appeal No:16/2012	20,000,000
37.	Karagwe DC	Land Case No:27/2012	20,000,000
38.	Karagwe DC	Land Appeal No:16/2012	20,000,000
39.	Bukoba MC	Case No 34/2012	20,000,000
40.	Geita TC	Msc Application No. 48 of 2021	20,000,000
41.	Karagwe DC	Appeal No. 19/2014	19,000,000
42.	Korogwe DC	Land Case No.20/2022 At The High Court-Tanga Registry	16,000,000
43.	Shinyanga MC	District Land Housing Tribunal	15,000,000
44.	Karagwe DC	Misc. Land Appeal No:24/2013	15,000,000
45.	Tanga CC	Application No. 50 of 2012 DLHT	15,000,000
46.	Mpanda MC	Civil Case No. 4 of 2021	15,000,000
47.	Karagwe DC	Case No: 45/2014	12,000,000
48.	Tanga CC	Application No. 57 of 2019 DLHT	12,000,000
49.	Shinyanga MC	Land Application No.57 of 2020	11,556,000
50.	Shinyanga MC	High Court At Shinyanga	10,000,000
51.	Shinyanga MC	High Court of Tanzania, Land Application No.05 of 2023	10,000,000
52.	Tabora MC	Land Case No 9 of 2022	10,000,000
53.	Tabora MC	Land Case No 98 of 2018	10,000,000
54.	Tabora MC	Land Case No 5 of 2023	10,000,000
55.	Shinyanga MC	High Court At Shinyanga Land Appeal No.73 of 2020	8,000,000
56.	Geita TC	Application No. 28 of 2017	8,000,000
57.	Mpanda MC	Civil Case No. 7/2021	6,000,000
58.	Shinyanga MC	High Court Land Division Case No 02/2023	5,000,000
59.	Mpanda MC	Civil Case No. 8/2022	5,000,000
60.	Tabora MC	Land Case No 37 Of 2017	5,000,000
61.	Ludewa DC	Application No.05/2023	3,000,000
<b>Total</b>			<b>4,178,573,876</b>

No.	LGA	Case No.	Amount Claimed (TZS)
1.	Bagamoyo DC	Civil Land Appeal 115/2018	-
2.	Singida MC	Land Application No.124/2018	-
3.	Singida MC	Application No 6/2014	-
4.	Singida MC	Land Application No 65/2019	-
5.	Singida MC	Land Application No 42/2022	-
6.	Singida MC	Miscellaneous Application No. 10/2020	-
7.	Singida MC	Not Stated	-
8.	Singida MC	Land Application Na.8/2023	-
9.	Singida MC	Appeal No 6/2023	-
10.	Karagwe DC	Land Application No: 16/2013	-
11.	Bagamoyo DC	Land Revision no. 18/2023	-
12.	Bagamoyo DC	Land Case No. 257/2023	-
13.	Bagamoyo DC	Misc. Cause 38/2023 Mahakama Kuu Dar Es Salaam (District Registry)	-
14.	Sumbawanga DC	Land Case No. 01/2022	
15.	Singida MC	Application31/2023	
16.	Muleba DC	Application No 17/ 2016	
17.	Muleba DC	Misc Application No. 140/2021 The High Court of Tanzania (Bukoba District Registry)	
18.	Muleba DC	Application No	
19.	Muleba DC	Application No 22 / 2016	
20.	Muleba DC	Application No 53/2019	
21.	Muleba DC	Application No 21/2019	
22.	Geita TC	Msc Application 25 of 2023	
23.	Handeni DC	Land Appeal No. 23/2021, DLHT For Handeni.	
24.	Handeni DC	Land Appeal No. 88/2020, The DLHT For Korogwe.	
25.	Handeni DC	Land Appeal No. 4/2023, DLHT For Handeni.	
26.	Tabora MC	Land Case No. 2 of 2022	
27.	Tabora MC	Land Case No. 4 of 2022	
28.	Tabora MC	Execution Case No 15 of 2023	
29.	Tabora MC	Land Case No 16 of 2023	
30.	Tabora MC	Land Case No 23 of 2019	
31.	Tabora MC	Land Appeal Case No. 9 of 2023	
32.	Tabora MC	Land Appeal Case No. 39 of 2018	
33.	Sumbawanga MC	Land Case No. 01/2022	

## Appendix 50: Building structure design not approved by Fire and Rescue Force

S/N	Name of entity	Descriptions	Amount	Status
1	HAI DC	Construction of Mlima Shabaha Primary School (construction of nine classrooms, administration block, 16 pit latrines and playing ground)	348,500,000	Finishing stage
		Construction of Muungano secondary school for Muungano ward	573,000,000	Foundation stage
		Construction of one dormitory, three classrooms and six pit latrines at Lyamungo Secondary school	217,600,000	Finishing stage

		Construction of two dormitories, four classrooms, and six pit latrines at Machame Girls secondary school	372,600,000	Various stage of construction
		Construction of pharmacy, laboratory, maternity ward (extension), ward level I and walk ways at District Hospital	900,000,000	Completed
2	MOSHI DC	Construction of Administration Block	2,970,582,653	Finishing stage
		Construction of dormitory at Ashira Secondary	200,000,000	Completed
		Construction of dormitory at Weruweru Secondary	200,000,000	Completed
3	MOSHI MC	Construction of Municipal Hospital	500,000,000	At walling stage
		Construction of Council building	1,000,000,000	At finishing stage
		Construction of new primary school infrastructure	348,500,000	At finishing stage
		Construction of new ward secondary school	584,280,028	At lintel stage
4	SAME DC	Construction of District Hospital (Radiology, Laboratory, Maternity Complex, OPD, and Pharmacy)	1,000,000,000	Completed
		Construction of Ruvu Health Centre	250,000,000	Foundation stage
		Construction of Mtii Health Centre	250,000,000	Finishing stage
		Construction of Msufini secondary school	584,280,028	Finishing stage
		Construction of Kibachi Secondary school	584,280,028	Finishing stage
		Construction of Kisima secondary school (seven classrooms, 10 pit latrines, administration block, two classrooms for pre-primary, staff residential house and one incinerator)	446,500,000	Finishing stage
		Construction of Mgandu primary school (seven classrooms, 10 pit latrines, administration block, two classrooms for pre-primary and one incinerator)	348,500,000	Finishing stage
5	SIHA DC	Construction of essential infrastructure for five advanced secondary schools within the Council (Karansi, Namwai, Oshara, Sanya Juu and Sikirari), in which TZS 650,000,000 was for construction of Ten Dormitories at five Secondary schools	2,324,100,000	On progress
			<b>14,002,722,737</b>	

### Appendix 51: Implementation status of RS prior year's recommendation

SN	Entity	Total	Implemented	Under-Implementation	Not Implemented	Reiterated	Overtaken by Events
1	RAS GEITA	30	10	12	5	2	1
3	RAS TABORA	47	6	24	1	15	1
4	RAS MWANZA	28	15	11		2	
2	RAS TANGA	21	5	6	4	5	1
5	RAS RUVUMA	19	10	6	1	2	
6	RAS DAR ES SALAAM	39	23	8	1	7	
7	RAS SONGWE	39	20	11		8	
8	RAS SINGIDA	39	31	7		1	
9	RAS DODOMA	48	35	3	2	8	
10	RAS COAST	23	18	4			1
11	RAS ARUSHA	29	19	3	3	3	1
12	RAS IRINGA	32	17	10	2	1	2
13	RAS SIMIYU	16	4	10		2	
14	RAS KAGERA	37	4	17	13	2	1
15	RAS KIGOMA	22	14	1	3	2	2
16	RAS LINDI	44	7	12	22	2	1
17	RAS NJOMBE	20	15	5			
18	RAS SHINYANGA	30	20	10			
19	RAS RUKWA	27	17	7	1	2	
20	RAS KATAVI	32	6	18	6	1	1
21	RAS KILIMANJARO	11	5	4		2	
22	RAS MTWARA	10	9	1			
23	RAS MOROGORO	15	7	1	3	4	
24	RAS MANYARA	15	7	7		1	
25	RAS MARA	27	5	18	4		
26	RAS MBEYA	13	3	6	4		
	<b>Total</b>	<b>713</b>	<b>332</b>	<b>222</b>	<b>75</b>	<b>72</b>	<b>12</b>

### Appendix 52: Requested Development Funds not received from Treasury

SN	Council Name	Amount Requested by PO-RALG - TZS	Amount Received by PO-RALG - TZS	Amount Not Received - TZS
1	Mtwara Municipal Council	196,413,925	10,740,762	185,673,163
2	Sumbawanga District Council	2,168,776	103,735,099	105,903,875
3	Kibaha District Council	709,079,010	609,625,348	99,453,662
4	Magu District Council	80,682,832	-	80,682,832
5	Bukombe District Council	10,272,510	52,766,246	63,038,756
6	Ifakara Town Council	316,130,393	258,769,627	57,360,766
7	Msalala District Council	82,269,922	29,974,370	52,295,552
8	Mlimba District Council	5,655,744	43,032,607	48,688,351
9	Kibondo District Council	26,594,936	8,143,861	18,451,075
10	Kalambo District Council	19,526,653	2,597,548	16,929,105
11	Manyoni District Council	11,788,507	4,182,637	15,971,144
12	Chalinze District Council	40,919,287	28,916,980	12,002,306
13	Kibiti District Council	86,475,888	76,505,404	9,970,483

SN	Council Name	Amount Requested by PO-RALG - TZS	Amount Received by PO-RALG - TZS	Amount Not Received - TZS
14	Mbeya City Council	7,030,826	423,791	7,454,617
15	Ngara District Council	1,351,315,711	1,346,062,968	5,252,743
16	Kakonko District Council	-	4,661,533	4,661,533
17	Nyasa District Council	595,664	3,954,841	4,550,505
18	Nanyumbu District Council	3,220,947	336,683	3,557,629
19	Karagwe District Council	194,505,412	191,932,068	2,573,345
20	Mafia District Council	138,680	2,304,577	2,443,257
21	Uyui District Council	5,506,852	3,212,452	2,294,400
22	Lindi Municipal Council	64,280	-	64,280
	<b>Total</b>	<b>3,150,356,753</b>	<b>2,351,083,373</b>	<b>799,273,379</b>

### Appendix 53: Development Funds Disbursed to LGAs below the amount released by Treasury

SN	Council Name	Amount Requested by PO-RALG - (TZS)	Amount Received by PO-RALG - (TZS)	Amount disbursed to LGAs (TZS)	Received funds not disbursed to LGAs (TZS)
1	Mbogwe District Council	1,756,211,952	1,756,211,952	920,387,952	835,824,000
2	Kigoma/Uji Municipal Council	318,734,163	318,734,163	136,150,293	182,583,871
3	Iringa Municipal Council	147,404,387	147,404,387	291,920	147,112,466
4	Lindi District Council (Mtama DC)	113,939,369	113,939,369	7,450,663	106,488,706
5	Bariadi Town Council	119,264,494	119,264,494	33,851,823	85,412,670
6	Kaliua District Council	105,243,081	105,243,081	49,419,081	55,824,000
7	Chato District Council	71,485,246	71,485,246	15,661,246	55,824,000
8	Ukerewe District Council	834,823,242	834,823,242	778,999,242	55,824,000
9	Mbozi District Council	905,705,520	905,705,520	849,881,520	55,824,000
10	Songwe District Council	405,303,801	405,303,801	349,479,801	55,824,000

SN	Council Name	Amount Requested by PO-RALG - (TZS)	Amount Received by PO-RALG - (TZS)	Amount disbursed to LGAs (TZS)	Received funds not disbursed to LGAs (TZS)
11	Madaba District Council	100,486,247	100,486,247	63,752,941	36,733,305
12	Kibaha District Council	709,079,010	609,625,348	589,354,582	20,270,767
<b>Total</b>		<b>5,587,680,512</b>	<b>5,488,226,850</b>	<b>3,794,681,064</b>	<b>1,693,545,785</b>

#### Appendix 54: Development Funds Disbursed to LGAs above the amount released by Treasury

SN	Council Name	Amount Requested by PO-RALG - (TZS)	Amount Received by PO-RALG - (TZS)	Amount disbursed to LGAs (TZS)	Over disbursement (TZS)
1	Wanging'ombe District Council	1,528,298	1,528,298	1,685,162	156,864
2	Mpwapwa District Council	4,254,182	4,254,182	4,528,078	273,896
3	Handeni Town Council	80,324,265	80,324,265	80,676,721	352,456
4	Mbinga Town Council	765,309,775	765,309,775	766,250,000	940,225
5	Newala District Council	273,933,559	273,933,559	275,167,087	1,233,528
6	Mafia District Council	138,680	- 2,304,577	138,680	2,443,257
7	Ludewa District Council	415,772,277	415,772,277	418,467,436	2,695,159
8	Nanyumbu District Council	3,220,947	- 336,683	3,220,947	3,557,629
9	Nyasa District Council	595,664	- 3,954,841	595,664	4,550,505
10	Ngara District Council	1,351,315,711	1,346,062,968	1,351,315,711	5,252,743
11	Kyela District Council	6,111,724	6,111,724	12,199,741	6,088,017
12	Mlele District Council	46,677,836	46,677,836	53,395,108	6,717,272

SN	Council Name	Amount Requested by PO-RALG - (TZS)	Amount Received by PO-RALG -(TZS)	Amount disbursed to LGAs (TZS)	Over disbursement (TZS)
13	Mbeya City Council	7,030,826	- 423,791	7,030,826	7,454,617
14	Kasulu Town Council	17,911,570	17,911,570	26,985,029	9,073,459
15	Kibiti District Council	86,475,888	76,505,404	86,475,888	9,970,483
16	Manyoni District Council	11,788,507	- 4,182,637	11,788,507	15,971,144
17	Kalambo District Council	19,526,653	2,597,548	19,526,653	16,929,105
18	Kakonko District Council	-	- 4,661,533	26,355,795	31,017,328
19	Mlimba District Council	5,655,744	- 43,032,607	5,655,744	48,688,351
20	Chalinze District Council	40,919,287	28,916,980	83,601,815	54,684,834
21	Bukombe District Council	10,272,510	- 52,766,246	10,272,510	63,038,756
22	Magu District Council	80,682,832	-	80,682,832	80,682,832
23	Sumbawang a District Council	2,168,776	- 103,735,099	2,168,776	105,903,875
24	Mtwara Municipal Council	196,413,925	10,740,762	196,413,925	185,673,163
	<b>Total</b>	<b>3,428,029,435</b>	<b>2,861,249,135</b>	<b>3,524,598,633</b>	<b>663,349,499</b>

#### Appendix 55: Development Funds Disbursed to LGAs below the amount Requested to Treasury

SN	Council Name	Amount Requested by PO-RALG - (TZS)	Amount Received by PO-RALG (TZS)	Amount disbursed to LGAs (TZS)	Disbursement below the requested amount: TZS
1	Mbogwe District Council	1,756,211,952	1,756,211,952	920,387,952	835,824,000
2	Kigoma/Ujiji Municipal Council	318,734,163	318,734,163	136,150,293	182,583,871
3	Iringa Municipal Council	147,404,387	147,404,387	291,920	147,112,466
4	Kibaha District Council	709,079,010	609,625,348	589,354,582	119,724,429
5	Lindi District Council (Mtama DC)	113,939,369	113,939,369	7,450,663	106,488,706

SN	Council Name	Amount Requested by PO-RALG - (TZS)	Amount Received by PO-RALG (TZS)	Amount disbursed to LGAs (TZS)	Disbursement below the requested amount TZS
6	Bariadi Town Council	119,264,494	119,264,494	33,851,823	85,412,670
7	Ifakara Town Council	316,130,393	258,769,627	258,769,627	57,360,766
8	Kaliua District Council	105,243,081	105,243,081	49,419,081	55,824,000
9	Chato District Council	71,485,246	71,485,246	15,661,246	55,824,000
10	Ukerewe District Council	834,823,242	834,823,242	778,999,242	55,824,000
11	Mbozi District Council	905,705,520	905,705,520	849,881,520	55,824,000
12	Songwe District Council	405,303,801	405,303,801	349,479,801	55,824,000
13	Msalala District Council	82,269,922	29,974,370	29,974,370	52,295,552
14	Madaba District Council	100,486,247	100,486,247	63,752,941	36,733,305
15	Kibondo District Council	26,594,936	8,143,861	8,143,861	18,451,075
16	Karagwe District Council	194,505,412	191,932,068	191,932,068	2,573,345
17	Uyui District Council	5,506,852	3,212,452	3,212,452	2,294,400
18	Lindi Municipal Council	64,280	-	-	64,280
<b>Total</b>		<b>6,212,752,306</b>	<b>5,980,259,226</b>	<b>4,286,713,441</b>	<b>1,926,038,865</b>

#### Appendix 56: Development Funds Disbursed to LGAs above the amount Requested to Treasury

SN	Council Name	Amount Requested by PO-RALG - TZS	Amount Received by PO-RALG - TZS	Amount disbursed to LGAs - TZS	Disbursement above the requested amount TZS
1	Chalinze District Council	40,919,287	82,320,752	83,601,815	42,682,528
2	Kakonko District Council	-	26,355,795	26,355,795	26,355,795
3	Kasulu Town Council	17,911,570	26,985,029	26,985,029	9,073,459
4	Mlele District Council	46,677,836	53,395,108	53,395,108	6,717,272
5	Kyela District Council	6,111,724	12,199,741	12,199,741	6,088,017
6	Ludewa District Council	415,772,277	418,467,436	418,467,436	2,695,159
7	Newala District Council	273,933,559	275,167,087	275,167,087	1,233,528



SN	Council Name	Amount Requested by PO-RALG - TZS	Amount Received by PO-RALG - TZS	Amount disbursed to LGAs - TZS	Disbursement above the requested amount TZS
8	Mbinga Town Council	765,309,775	766,250,000	766,250,000	940,225
9	Handeni Town Council	80,324,265	80,676,721	80,676,721	352,456
10	Mpwapwa District Council	4,254,182	4,528,078	4,528,078	273,896
11	Wanging'ombe District Council	1,528,298	1,685,162	1,685,162	156,864
	<b>Total</b>	<b>1,652,742,773</b>	<b>1,748,030,908</b>	<b>1,749,311,971</b>	<b>96,569,198</b>

Source: Disbursement letters and LGAs Miscellaneous Deposit Cashbook

#### Appendix 57: Delay in implementation of projects

S/n	Name of the District	Number of project/contracts	Amount (TZS)	S/n	Name of the District	Number of project/contracts	Amount (TZS)
1	Arusha CC	2	796,855,500	19	Momba District	1	210,000,000
2	Bariadi District	1	769,233,773	20	Morogoro District	4	1,362,609,050
3	Buhigwe DC	1	443,168,500	21	Mpimbwe District	1	4,231,508,901
4	Bukombe DC	3	1,737,952,728	22	Mpwapwa District	1	498,290,000
5	Dodoma CC	3	11,896,372,721	23	Msalala	1	246,203,740
6	Gairo District	1	296,900,770	24	Njombe TC	2	2,014,802,750
7	Ifakala TC	1	499,998,900	25	Nzega TC	1	500,000,000
8	Igunga District	2	1,921,200,100	26	Pangani District	1	271,340,000
9	Iringa District	3	1,334,716,740	27	Rombo District	2	875,434,100
10	Kakonko DC	1	982,895,900	28	Same District	1	499,947,856
11	Kalambo District	1	829,765,069	29	Tanganyika	3	1,025,949,199
12	Kaliua	1	475,000,000	30	Tunduma District	1	203,354,300
13	Kasulu TC	1	369,338,785	31	Ulanga District	1	401,160,000
14	Kibondo DC	5	4,290,651,551	32	Urambo District	1	206,801,000
15	Korogwe TC	2	695,649,690	33	Ushetu District	1	493,626,180
16	Ludewa DC	4	1,073,916,250	34	Uyui District	1	516,824,800
17	Mkinga District	2	516,761,500		<b>Total</b>	<b>59</b>	<b>44,818,207,600</b>
18	Mlele District	2	2,329,977,248				

Source: Audit analysis on project files and site verification

## Appendix 58: Slow pace on implementation of projects

S/n	Name of the District	Number of project/contracts	Amount (TZS)	S/n	Name of the District	Number of project/contracts	Amount (TZS)
1	Dodoma CC	1	2,577,534,902	12	Moshi District	1	397,951,000
2	Hanang' District	1	514,543,800	13	Mwanga District	1	432,836,590
3	Ifakala TC	1	1,280,575,045	14	Namtumbo District	1	459,840,000
4	Kilombero District	2	1,031,410,400	15	Njombe DC	1	499,732,000
5	Kiteto	1	281,708,410	16	Njombe TC	2	1,444,825,150
6	Lindi District	1	3,054,319,297	17	Same District	1	984,088,667
7	Mafia DC	1	293,483,000	18	Siha District	1	821,399,000
8	Malinyi District	3	1,658,386,500	19	Songea District	1	197,219,650
9	Mbinga District	4	2,420,486,930	20	Tanganyika	1	196,411,000
10	Mlimba District	1	499,257,000	21	Ukerewe District	1	814,589,000
11	Morogoro District	2	869,486,500		<b>Total</b>	<b>29</b>	<b>20,730,083,841</b>

Source: Project files and site verification

## Appendix 59: Inadequate projects design for contracts

S/n	Contract no.	Contract sum (TZS)	Deficiencies	Effects to the project
1	AE/092/2021-2022/HQ/CR/07	11,229,118,775	The hydrological design prepared during the original design and noted that, the structure proposed for discharges of all the water courses were concrete pipe culverts of diameters 600mm, 900mm, 1200mm and discharge of 0.48 m <sup>3</sup> /s, 1.41 m <sup>3</sup> /s, 3.03 m <sup>3</sup> /s respectively. However, during implementation the concrete pipe culverts proposed in the hydrology and hydraulic study report was found to be unfit. Instead, the box culverts which were not proposed in hydrology and hydraulic study report were constructed. Also, flooding issue	additional cost of TZS 37,833,500 for drainage work, TZS 403,971,700 for natural gravel granular materials and delay of project completion which was due to additional work of constructing box culverts and backfilling natural gravel granular materials

S/n	Contract no.	Contract sum (TZS)	Deficiencies	Effects to the project
			was not considered during designed which led to revision of vertical alignment on Mkwajuni road section 2 (MKR 2) and Mkwajuni road section 3 (MKR 3).	
2	AE/092/2021-2022/HQ/CR/03	4,231,508,901	Natural or man-made cavities, fill materials, hydrogeological effects, faults, joints and other discontinuities were not covered in Geotechnical report; hence, likely not conducted.	There is a risk that soil lubrication may take place, which raises the prospect of a sliding rock foundation.
3	AE/0/92/2022/2023/HQ/W/08	6,652,982,931	design report indicated a water table near the ground at a depth of 0.8 m at chainage km 3+025 and km 3+975. However, during the project implementation, depressions were observed at chainages 2+280 to 2+420 and 3+150 to 3+380. Moreover, a swamp area was identified at chainage 0+300 to 1+700 which was not reflected in the initial survey and design report	Revision of road design during project implementation
4	AE/092/2021/2022/HQ/W/18	5,636,407,434	The whole project was designed for dual carriage way while at Chainages 2+785 to 3+065 the road width could not be constructed as a dual carriage way. Also, there was insufficient projections of funds for the upgrading of road	Amendment of contract sum from TZS 8,521,496,550 to TZS 5,636,407,434.05
<b>Total</b>		<b>27,750,018,041</b>		

## Appendix 60: Tenders awarded through restricted tendering and single source methods without justifications

Tender No	Bid price (TZS)	Agreed Contract price (TZS)	Method
AE/092/2022/2023/MAR/W/56	702,365,000	549,627,500	Restricted tendering
AE/092/2022/2023/MAR/W/54	403,924,560	308,399,990	
AE/092/2022/2023/MAR/W/04	199,190,145	199,190,145	
AE/092/2022/2023/MAR/W/06	204,383,950	204,383,950	
	202,972,250		
AE/092/2022/2023/MAR/W/12	266,117,953	266,117,953	
	272,287,195		
	234,402,000		
AE/092/2022/2023/MAR/W/14	244,404,736	234,402,000	
AE/092/2022/2023/MAR/W/42	213,904,997	213,904,997	
AE/092/2022/2023/MAR/W/59	386,489,401	386,489,401	
AE/092/2022/2023/MAR/W/54	403,924,560	308,399,990	
AE/092/2022/2023/MAR/W/82	180,000,000	207,606,777	
	291,196,650		

<b>Total</b>		<b>2,878,522,703</b>	
<b>Tender No</b>	<b>Bid price(TZS)</b>	<b>Agreed Contract price (TZS)</b>	<b>Method</b>
AE/092/2022/2023/MAR/W/23	366,366,000	350,855,000	<b>Single source</b>
AE/092/2022/2023/MAR/C/01	162,395,000	162,395,000	
AE/092/2022/2023/MAR/W/92	86,716,520	86,716,520	
AE/092/2022/2023/MAR/W/88	123,451,000	123,451,000	
AE/092/2022/2023/MAR/W/51	583,552,800	475,000,000	
AE/092/2022/23/HQ/W/19	9,015,416,000	9,015,416,000	
AE/092/2022/2023/HQ/G/CR/26	1,716,546,391	1,716,546,391	
<b>Total</b>	<b>12,054,443,711</b>	<b>11,930,379,911</b>	
<b>Grand total</b>		<b>14,808,902,613</b>	



# GENERAL REPORT ON LOCAL GOVERNMENT AUDIT FOR THE FINANCIAL YEAR 2022/23

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