



**ANNUAL GENERAL REPORT OF THE CONTROLLER
AND AUDITOR GENERAL**

**ON THE AUDIT OF THE FINANCIAL STATEMENTS OF
DEVELOPMENT PROJECTS FOR THE YEAR ENDED
30TH JUNE, 2014**



**THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE**

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Ref. No. FA 27/249/01/2013/2014

26th March, 2015

Your Excellency Dr. Jakaya Mrisho Kikwete,
The President of the United Republic of Tanzania,
State House,
P.O. Box 9120,
1 Barack Obama Road,
11400 DAR ES SALAAM.

**Re: Submission of Annual General Report of the
Controller and Auditor General on the Financial
Statements of Development Projects for the year ended
30th June, 2014**

Pursuant to Article 143(4) of the Constitution of the United Republic of Tanzania of 1977 (as amended from time to time) and Sec.34 (1) (c) of the Public Audit Act No. 11 of 2008, I hereby submit to you my fourth Annual General Report on Development Projects for the year ended 30th June, 2014.

I submit.

**Prof. Mussa Juma Assad
CONTROLLER AND AUDITOR
GENERAL**

**Office of the Controller and Auditor General,
The National Audit Office,
United Republic of Tanzania.**

(Established under Article 143 of the Constitution of the URT)

The statutory duties and responsibilities of the Controller and Auditor General are given under Article 143 of the Constitution of the URT of 1977 as amended from time to time and Public Audit Regulations of 2009 amplified by the Public Audit Act, No. 11 of 2008.

Vision

To be a centre of excellence in public sector auditing.

Mission

To provide efficient audit services in order to enhance accountability and value for money in the collection and use of public resources.

Core Values

In providing quality services, NAO is guided by the following Core Values:

- **Objectivity:** We are an impartial organization, offering services to our clients in an objective and unbiased manner;
- **Excellence:** We are professionals providing high quality audit services based on best practices;
- **Integrity:** We observe and maintain high standards of ethical behaviour and the rule of law;
- **People focus:** We focus on stakeholders' needs by building a culture of good customer care and having competent and motivated work force;
- **Innovation:** We are a creative organization that constantly promotes a culture of developing and accepting new ideas from inside and outside the organization; and
- **Best resource utilisation:** We are an organisation that values and uses public resources entrusted to it in efficient, economic and effective manner.

We do this by:-

- contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- helping to improve the quality of public services by supporting innovation on the use of public resources;
- providing technical advice to our clients on operational gaps in their operating systems;
- systematically involving our clients in the audit process and audit cycles; and providing audit staff with adequate working tools and facilities that promote independence.

- © Pursuant to Section 39 of the Public Audit Act, No. 11 of 2008 this audit report is intended to be used by Government Authorities. However, upon receipt of the report by the Speaker and once tabled in Parliament, the report becomes a matter of public record and its distribution may not be limited.

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LIST OF ABBREVIATIONS

AfDF	African Development Fund
AfDB	African Development Bank
AFS&C	Agriculture, Food Security and Cooperatives
ASDP	Agriculture Sector Development Programme
ASDS	Agricultural Sector Development Strategy
ASLMs	Agricultural Sector Lead Ministries
ASP	African Stockpiles Program
BoQ	Bills of Quantity
BoT	Bank of Tanzania
CAATs	Computer Assisted Audit Techniques
CAG	Controller and Auditor General
CC	City Council
CCTTFA	Central Corridor Transit Transport Facilitation Agency
CIDA	Canada International Development Agency
CMC	Community Management Committee
CCHP	Comprehensive Council Health Plan
DADPs	District Agricultural Development Plans
DANIDA	Danish International Development Agency
DASIP	District Agriculture Sector Project
DBG	District Basket Grant
DC	District Council
DDPs	District Development Plans
DIT	Dar-es-salaam Institute of Technology
DMO	District Medical Officer
DPs	Development Projects
DRTA	Dar es Salaam Rapid Transport Agency
DSS	Diagnostic Service Section
EGPAF	Elizabeth Glaser Pediatric AIDS Foundation
EU	European Union
GFS	Government Fund Statistics
GoT	Government of Tanzania
HBF	Health Basket Fund
HSPS	Health Sector Project Support
IA	Irish Aid
IDA	International Development Association
IFAD	International Fund for Agricultural Development

ISA	International Standards on Auditing
ISSAIs	International Standards of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
JICA	Japan International Cooperation Agency
KFW	Kreditanstalt Fur Wiederaufbau (Germany Development Bank)
LAAM	Local Authority Accounting Manual
LGCD	Local Government Capital Development Grant
LGFM	Local Government Financial Memorandum
LGAs	Local Government Authorities
LSRP	Legal Sector Reform Program
LPO	Local Purchase Order
MC	Municipal Council
MDAs	Ministries, Departments and Agencies
MDG	Millennium Development Goals
MIVARF	Marketing Infrastructure, Value Addition and Rural Financial Support Program
MoU	Memorandum of Understanding
MoW	Ministry of Water
MoHSW	Ministry of Health and Social Welfare
MSD	Medical Stores Department
MTEF	Medium Term Expenditure Framework
NAO	National Audit Office
NSGRP	National Strategy for Growth and Reduction of Poverty (Tanzania)
NVF	National Village Fund
NWSDS	National Water Sector Development Strategy
OC	Other Charges
OPEC	Organisation of Petroleum Exporting Countries
PAC	Public Accounts Committee
PCCB	Prevention and Combating of Corruption Bureau
PE	Procuring Entities
PFA	Public Finance Act (No. 6 of 2001 revised 2004)
PFMRP	Public Financial Management Reform Programme

PFR	Public Finance Regulations
PMU	Procurement Management Unit
PV	Payment Voucher
PPA	Public Procurement Act (No. 7 of 2011)
PPRA	Public Procurement Regulatory Authority
PSCP	Private Sector Competitiveness Project
RAS	Regional Administrative Secretariat
RHMT	Regional Health Management Team
RSSP	Road Sector Support Project
SDC	Swiss Agency for Development and Cooperation
Sect.	Section
SIDA	Swedish International Development Agency
SNAO	Swedish National Audit Office
TACAIDS	Tanzania Commission for Aids
TASAF	Tanzania Social Action Fund
TEMESA	Tanzania Electrical, Mechanical and Service Agency
TC	Town Council
TMU	TASAF Management Unit
TPRS	Tanzania Poverty Reduction Strategy
TRA	Tanzania Revenue Authority
UNFPA	United Nations Fund for Population Activities
UNICEF	United Nations International Children's Emergency Fund
URT	United Republic of Tanzania
USD	United States Dollars
VAT	Value Added Tax
VFC	Village Fund Coordinator
WSDP	Water Sector Development Programme
WIP	Work in Progress
WHO	World Health Organization

Foreword

This annual general report for development projects is a summary of results on the audits of development projects for the year ended 30th June, 2014. This is the fourth annual general report of development projects which comprises of four major projects funded by the Government of the United Republic of Tanzania and Development Partners through basket funding arrangement and Roads Fund which is locally funded through fuel levy. The four development projects funded through basket funding arrangement are Agricultural Sector Development Programme (ASDP), Health Basket Fund (HBF), Tanzania Social Action Fund (TASAF) and Water Sector Development Programme (WSDP). In addition there are seventy nine (79) other projects funded through the bilateral funding arrangements.

The summary of the main findings of the audit is incorporated in this general report and the details of the findings have been issued separately in the management letters of the development projects reported to the management of each project implementer and to the other stakeholders responsible for the project.

This general report of development projects is expected to assist our stakeholders to evaluate whether funds appropriated to the projects were exclusively spent for the intended purposes; their contribution to the economy and social development of this country, including challenges encountered; and whether value for money was realized.

The general report for development projects is being prepared and submitted to the President of the URT in accordance with Article 143 of the Constitution of the United Republic of Tanzania of 1977 (as amended from time to time) and Sect. 34(1)& (2) of the Public Audit Act No. 11 of 2008.

Pursuant to Article 143(2) (c) of the Constitution of the URT of 1977 (as amended from time to time), the Controller and Auditor General, is required at least once every year to audit and give an audit report in respect of the accounts of the Government of the United Republic, the accounts managed by all officers of the Government of the United Republic, the accounts of all Courts of the United Republic and the accounts managed by the Clerk of the National Assembly.

Under Article 143(4) of the Constitution of the URT, the Controller and Auditor General is required to submit to the President of the URT every report he makes. Upon receipt of such reports, the President shall direct the persons concerned to submit these reports before the first sitting of the National Assembly preferably before the expiration of seven days from the day the sitting of the National Assembly began.

Operational independence of the NAOT has improved following the enactment of the PAA No.11 of 2008 and the PAR of 2009. However, in accordance with the International Standards and best practice there is need for further improvement in terms of control of salaries and recruitment of staff to enable me to effectively discharge my Constitutional mandate and obligations.

I hope that the Government, the National Assembly, the Development Partners and the public in general will find this report useful in knowing how the Accounting Officers are managing development projects and the impact on solving various problems facing Tanzanians. In this regard, I will appreciate to receive feedback and comments from the public in general and the users of this report on how to further improve it in the future.



Prof. Mussa Juma Assad
CONTROLLER AND AUDITOR GENERAL

National Audit Office,
Dar es Salaam.
March, 2015

Acknowledgements

I would like to express my gratitude to His Excellency the President of the URT Dr. Jakaya Mrisho Kikwete for appointing me to be the Controller and Auditor General of the URT with effect from November, 2014.

Also my sincere appreciation is extended to the former Controller and Auditor General, Mr. Ludovick S.L. Utouh for steering this office with utmost professionalism during his term and finally handed it to me. Such stability enables us to complete all planned audit assignments and to fulfill my Constitutional obligations.

My sincere appreciation is extended to all our stakeholders including the Paymaster General, the Treasury and all Accounting Officers in the respective MDAs, PAs and LGAs who are managing and supervising the implementation of development projects for support, cooperation and for providing vital information needed for the preparation of this Annual General Report.

Also, I would like to thank all the public servants throughout Tanzania, taxpayers and Development Partners to whom this report is dedicated. Their invaluable contributions in building the nation cannot be overestimated.

I would like to acknowledge the commitment and contribution of my staff in achieving our goals and Constitutional obligations despite the fact that they have been working in difficult conditions marked with insufficient funding and working tools, and sometimes working in very remote locations of our country which are not easily accessible. Furthermore, I would like to express my thanks to my family and the families of my staff for their tolerance during our long absences from them in fulfilling these Constitutional obligations.

Lastly, I would also like to thank the Printer for timely expediting the printing of this report.

I believe that the Almighty God will continue to bless us all for our commitment to promote accountability and good governance on the mobilisation and use of the public resources of this country.

1.0 EXECUTIVE SUMMARY

1.1 Introduction

This part of the general report of the development projects provides a brief summary of major findings, conclusions and recommendations.

1.2 Background and General Information

The statutory audit on the financial statements of the development projects existing in the country for the financial year ended 30th June, 2014 has been completed. The scope of audit of the development projects comprises of four major projects funded by the Government of the United Republic of Tanzania and Development Partners through basket funding arrangement and Roads Fund which is locally funded through fuel levy. The four development projects funded through basket funding arrangement are ASDP, HBF, TASAF and WSDP. In addition, there are 79 other projects funded through the bilateral funding arrangements.

Summary of the main findings of the audits is incorporated in this general report and the details of the reports have been issued separately in the Management Letters of the development projects reported to the management of each project implementer and other stakeholders responsible for the project.

1.3 Status of Implementation of Previous Years Audit Recommendations

This chapter aims at providing status of the implementation of the previous years' audit recommendations as they were issued to individual accounting officers. Table below provides summary of the unresolved issues at the end of each financial year for the period of 2010/11 to 2013/14 in monetary terms.

Table 1: Trend of the Implementation Status in monetary terms

Financial Year	Amount
2010/11	TZS. 106,707,796,940
2011/12	TZS. 20,289,040,011
2012/13	TZS. 129,329,551,647
2013/14	TZS. 197,770,408,115

Generally, the trend of the implementation of the prior year issues shows that except for the 2011/12 the magnitude of the unresolved issues was increasing.

1.4 Basis of Audit Opinion

A total of 775 audit reports for all Development Projects (DPs) were issued during the year 2013/14. The total issued reports for the year under review comprises of 696 audit reports to LGAs from the five (5) major DPs and 79 reports from other DPs. The outcome of these audits is shown in table below:-

Table 2: Audit Opinions Issued

Opinions	ASDP	HBF	RF	TASAF	WSDP	Sub Total	Other Projects	Grand Total
Unqualified	146	138	147	50	144	625	78	703
%	91.3	85.7	90.7	100	88.3	89.8	98.7	90.7
Qualified	13	22	14	0	18	67	1	68
%	8.1	13.7	8.6	0	11	9.6	1.3	8.8
Adverse	1	1	1	0	1	4	0	4
%	0.6	0.6	0.6	0	0.6	0.6	0	0.5
Disclaimer	0	0	0	0	0	0	0	0
%	0	0	0	0	0	0	0	0
Total	160	161	162	50	163	696	79	775

Table above shows that out of the 775 audited projects, 703 (90.7 percent) of the projects had unqualified opinion and 68 (8.8 percent) of the projects secured qualified opinion and 4 (0.5 percent) of the projects having adverse opinions.

Further analysis shows that, out of five big projects with 696 reports, only four projects had adverse opinions leaving the rest with either unqualified (89.8%) or qualified (9.6%) opinions. Conversely, other DPs category with 79 reports, had only one qualified opinion (1.3%) while the remaining 78 projects had unqualified opinions. The other DPs category had neither

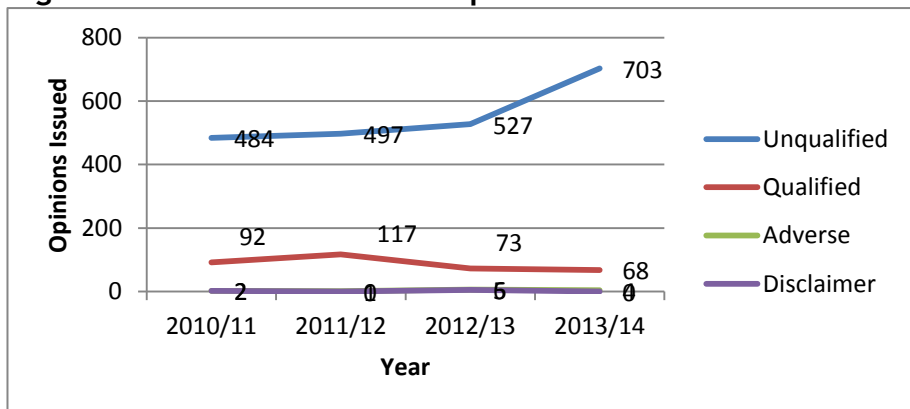
adverse nor disclaimer opinion for the year under review. The trend of audit opinions issued to Development Projects for the four consecutive financial years from 2010/11 to 2013/14 is summarized in table below.

Table 3: Trend of Audit Opinions Issued to Development Projects

F/Years	Unqualified	Qualified	Adverse	Disclaimer	Total
2013/2014	703	68	4	0	775
%	90.7	8.8	0.5	0	100
2012/2013	527	73	6	5	611
%	86.3	11.9	1	0.8	100
2011/2012	497	117	1	0	615
%	80.8	19	0.2	0	100
2010/2011	484	92	2	2	580
%	83.4	16	0.3	0.3	100

The Trend of Audit Opinions is further analysed in figure below:

Figure 1: The Trend of Audit Opinions



From the above analysis, the number of auditable projects increased from 611 recorded a year ago to 775 projects this year. This was attributed to the establishment of new Councils during the year under review. Although the number of audit reports issued to projects in this year has increased but the adverse/disclaimer opinions issued to projects decreased to 4 from 11 of similar opinions issued in the last year. My view is that an overall performance of development projects in the country has improved as compared to the prior years' opinions.

1.5 Financial Performance of Development Projects

This section gives highlights of performance report of five major projects and other projects including sources of financing, expenditure details and unspent balances at the end of the year. It evaluates whether funds appropriated to the projects were wholly and exclusively spent for the intended purposes and their contributions to the economy and social development of this country, including challenges encountered; and whether value for money was realized. The financial performance of the five major projects during the year under review is as reflected in table below:

Table 4: Financial Performance of Development Projects

Project (TZS millions)	Opening	Received	Available	Expenditure	Closing balance
ASDP	17,986	60,788	78,774	50,352	28,421
HBF	25,970	86,137	112,106	89,102	23,004
RF	34,507	152,444	186,951	142,254	44,698
TASAF	2,149	14,092	16,241	14,335	1,906
WSDP	80,288	184,029	264,317	194,818	69,499
Sub Total	160,899	497,490	658,389	490,862	167,527
Other DPs	400,008	2,527,664	2,927,673	2,599,283	328,389
Total	560,907	3,025,154	3,586,062	3,090,145	495,916

The above table shows an overall unspent balance at the year-end for DPs was 13.9% of the available funds. A critical analysis of the five major projects noted that 25.45% of the available funds could not be utilized by project implementers, while the balance unspent for other DPs was only 11.2% of its available funds. Large unspent balances at the year-end were mainly attributed to the late release of funds to projects funds, long procurement procedures and low absorption capacity by LGAs.

1.6 Anomalies in Financial Management

This chapter aims at providing information on the financial management anomalies which have been separately issued to each individual Accounting Officer. During the year I noted the following major anomalies in financial management.

- Accounting Officers did not adequately manage or supervise projects and failed to address and implement important recommendations. As such there are previous year's

recommendations which remained unattended amounting to TZS.197,770,408,115 as at the date of this report compared to TZS.106,707,796,940; TZS.20,289,040,011 and 129,329,551,647 reported in 2010/11, 2011/12 and 2012/13 respectively.

- The scope of audits of the Internal Audit Units in MDAs and LGAs has left much to be desired. My audit generally observed that the units conducted audit which were not in line with requirements of the MoU of the projects. As such, important areas like audit of financial statements and operations of Development Projects including the accountability and performance evaluation of projects were not adequately covered in audits of most LGAs.
- The problem of missing payment vouchers and other supporting documents is still common to most of LGAs that implement development projects. The audit identified missing payment vouchers and improperly vouched expenditure amounting to TZS.6,978,537,321 in 2013/14. This is an indication of ineffective internal control systems. The majority of the Councils have not been able to redress this weakness and hence it keeps on recurring, something which raises concern on the effectiveness of the management of the Councils. I would like to remind the management of the Councils on their primary responsibility in ensuring that, accountable documents like payment vouchers are properly safeguarded.
- In my audit, I found some LGAs diverted and spent funds to other activities which were not related to the projects. This practice has negatively affected the implementation of most projects in those LGAs and MDAs. In the current year diversion of the projects funds amounting to TZS.1,541,550,462 was observed compared to TZS. 1,566,219,545 in last year.
- Most development projects are done at the village administrative levels of government. Villages lack most of the critical capacities to implement such projects without the assistance and supervision from the Councils. However,

Accounting Officers of most LGAs neither conduct regular site visits nor provide adequate guidance supervision to these projects. In my opinion, inadequate supervision of the projects by the Councils together with capacity issues contributes to substandard projects and late delivery of projects at village levels.

- During audit, I noted cases of non-compliance with statutory requirements in LGAs and MDAs on remittance of withholding tax to TRA and the use of TRA Electronic Fiscal Receipts (EFR). Review of payments made to suppliers of goods and services in 26 projects implementers revealed that a total withholding taxes of TZS. 2,355,045,886 were not remitted to TRA as on 30th June, 2014 contrary to Sect. 24 of the Finance Act of 2013 and Sect. 84 (1) of the Income Tax Act, of 2004 (Revised 2008). Also four development projects implementers procured goods and services worth TZS 11,964,455,318 without demanding TRA Electronic Fiscal Receipts (EFR) contrary to Reg.10 (5) and 29 (1) of GN No. 192 of 28th May, 2010. Non-compliance with statutory requirements leads to deny the Government the revenue for enhancing live hood of the people of this country.

1.7 Inadequate Human Resources

During the audit I selected a sample of LGAs for each of the five major development projects in order to assess the adequacy of human resources. The number of LGAs reviewed is shown in bracket against each project - ASDP (93), HBF (112), RF (103) and WSDP (104). The audit identified that the agricultural sector has a shortage of 5,928 staff whereas the health sector, works departments and the water sector were understaffed by 24,252, 773 and 1,138 respectively. My audit of a representative LGAs, however, noted that deficiency of technical staff had negative impact on the general performance of the development projects in most of the LGAs. Thus in my view the staffing level of LGAs was seen to be the biggest challenge in the implementation of development projects in the country.

1.8 Weaknesses in Procurement Management

During the year, I noted weaknesses in procurement management in almost all LGAs and MDAs implementing development projects. In the individual management letters submitted to each Accounting Officer, I have made a statement that almost all management implementing major Development Projects did not fully comply with the procurement laws as required by the Public Procurement Act No. 7 of 2011 and its related Regulations of 2013.

- My concern is on the level of understanding of the requirements of the country's procurement laws and regulations. The problem still exists as anomalies noted in year 2013/14 were TZS.9,358,076,306 (Common ones were Procurement without Tender Board approval TZS.2,010,453,208 (2012/13 TZS.2,280,149,068); Goods purchased and paid for but not delivered TZS.594,361,821 (2012/13 TZS.612,017,525); Procurement made without competitive bidding TZS.592,220,816 (2012/13 TZS. 410,099,485); and stores not accounted for TZS.525,669,688 (2012/13 TZS.10,909,373,412) as compared to TZS.1,375,404,672, TZS.39,461,168,319 and TZS.32,323,051,169 & USD 114,806 in years 2010/11, 2011/12 and 2012/2013 respectively.

1.9 General Recommendations

As far as Sect. 12 of Public Audit Act, No. 11 2008 is concerned; I have made a number of general recommendations to the implementers of the development projects so as to improve accountability of public resources.

- Accounting Officers responsible for financial controls and management of the Development Projects are advised to put more efforts in ensuring that recommendations pertaining to previous years' audit are attended accordingly, so as to avoid the possibility of recurrence in the future.
- The Ministry of Finance (Treasury) and PMO-RALG to ensure; (a) the implementing MDAs and LGAs duly comply with terms and conditions of projects' MoUs. This will facilitate the timely release of funds from DPs to the

projects; (b) allocated funds under the custody of the Treasury and LGAs are timely released as approved to the earmarked projects. This will avoid delays in the implementation of projects and any cost overrun resulting from the passage of time and inflation; and (c) follow up with Development Partners to ensure they fulfill their commitments as agreed.

- Management of the LGAs in collaboration with PMO-RALG and PO-PSM ensure continuous system of monitoring staffing levels and filling in the vacant positions in the Councils in order to improve the implementation of projects and service delivery to the community.
- Management of MDAs and LGAs ensure proper documentation and record keeping and requirements of the MoU are duly complied in particular regular audit of the financial statements and operations of the development projects including adequate reviews of the quarterly performance reports and other performance evaluation of projects
- Managements of MDAs and LGAs ensure the Internal Audit Units and other inspection teams regularly visit and audit the implementation of the development projects and their works adequately cover all critical areas of the projects' implementation. Effective functioning of the Internal Audit Units will enhance governance and good financial management of the development projects and public sector at large.
- Accounting Officers ensure that all payments are authenticated by proper authorities and supporting documents are in line with the requirements of Regulation 95(4) of the Public Finance Regulations of 2001 and Order 8 (2) (c) of LGFM, 2009. Internal checks such as pre auditing need to be strengthened.
- The Accounting Officers strengthen management and budgetary control over expenditure in order to ensure value for money is achieved from their spendings. This will

ensure resources are used in an effective, efficient, economical and transparent manner and that all expenditures are adequately recorded and reported.

- Accounting Officers ensure that procurement of works, goods and services comply with the requirements of the Public Procurement Act of 2011 together with its Regulations of 2013 and Order No.272 of Local Government Financial Memorandum (LGFM) of 2009 as well as projects' MoUs in order to ensure value for money and great transparency is achieved from projects' procurement.
- Accounting Officers should not deal with suppliers of goods and services who do not issue TRA Electronic Fiscal Receipts (EFR) as to comply with Reg. 10(5) and 29(1) of the GN. 192 published on 28th May, 2010. The Accounting Officers are also required to ensure that all withholding taxes are remitted to TRA as stipulated in Sect. 24 of the Finance Act of 2013 and Sect. 84(1) of Income Tax Act of 2004 (Revised 2008). This will enhance Government revenue collection.

CHAPTER ONE

1.0 BACKGROUND AND GENERAL INFORMATION

1.1 Introduction

The statutory audit on the financial statements of the development projects existing in the country for the financial year ended 30th June, 2014 has been completed. The scope of audit of the development projects comprises of five major projects funded by the Government of the United Republic of Tanzania and Development Partners through basket funding arrangement and Roads Fund which is locally funded through fuel levy. The four development projects funded through basket funding arrangement are ASDP, HBF, RF, TASAF and WSDP. In addition, there are 79 other projects funded through the bilateral funding arrangements.

Summary of the main findings of the audit is incorporated in this general report and the details of the report have been issued separately in the management letters of the respective development projects reported to the management of each project implementer and to the other stakeholders responsible for the project.

1.2 Audit Mandate and Rationale for Audit

I am required by Article 143 of the Constitution of the URT to audit Public Accounts and all offices, Courts and authorities of the Government of Tanzania and submit my reports thereon to the President who shall cause them to be laid before Parliament.

In discharging these duties, I am required in terms of Section 10 of the Public Audit Act No. 11 of 2008, to satisfy myself that:-

- All reasonable precautions have been taken to safeguard the collection of public money and that the law, directives or instructions relating thereto have been duly observed.

- All money disbursed has been expended and applied under proper authority and for the purpose intended by such authority and, adequate regulations exist for the guidance of storekeepers and stores accounts and that they have been duly observed.

In addition, I have the duty, by virtue of the same Section to draw the attention of the Parliament to any apparent lack of efficiency, economy and effectiveness in the expenditure or use of public resources.

1.3 Functions and Responsibilities of the CAG on the Development Projects

My responsibility as Auditor is to express an opinion on the financial statements of development projects based on my audit. I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), Memorandum of Understanding requirements and such other procedures I considered necessary in the circumstances.

In addition, Sect. 10 (2) of the PAA No. 11 of 2008 requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards and legal framework and that reasonable precautions have been taken to safeguard the collection of revenue, receipt, custody, disposal, issue and proper use of public property, and that the law, directions and instructions applicable thereto have been duly observed and expenditures of public money have been properly authorized.

Further, Sect 48(3) of the Public Procurement Act No.7 of 2011 require me to state in my annual audit report whether or not the auditee has complied with the provisions of the Law and its Regulations.

1.4 Organization of Audit Work at the National Audit Office

The report provides a summary of the final results of the audit exercise, which was carried out by my office throughout the country in the course of the year under review. In order for my office to effectively handle this enormous task of auditing all the Development Projects being implemented by all LGAs in the country, it has established offices in the

regional administrative centres in Tanzania mainland for administrative purposes, headed by Chief External Auditors.

Audit Staff

It is worth noting the Government's efforts in improving the welfare of my staff, although there is a need for further improvement. A new organization structure for my office was approved by His Excellency Prof. Jakaya Mrisho Kikwete the President of the United Republic of Tanzania. In the meantime, the audit scope has expanded considerably; and if funds allow, there is an intention of expanding our offices up to the district level. These efforts would require the approval of the Government and for it to set aside a budgetary provision to cater for this expansion. This office having its presence at the district level will be in line with the Government policy of D-by-D in which most of the development funds are spent at the lower administrative levels.

In keeping with current trends, the audit work is no longer confined to financial and compliance auditing. It is my intention to ensure that my audit staff are trained in performance, forensic, environmental, contract, gender based, management, risk based, Information Technology (Computer Assisted Audit Techniques - CAATs), Public Private Partnerships, and now in oil and gas auditing. This will enable my office to perform what is commonly referred to as comprehensive audit which encompasses the audit of every aspect of an organization. With the recent discovery of gas reserves and the possibility of discovery of oil reserves, it is the intention of my office to build the capacity of my auditors to audit this crucial economic area.

1.5 Scope and Applicable Audit Standards

1.5.1 Scope of Audit

The scope of my audit covered the evaluation of the effectiveness of the financial accounting system, internal control over various activities, performance and physical verification of Development Projects.

Audits were performed to satisfy myself as to the compliance with established regulations, the exercise of economy, efficiency and effectiveness in the utilization of public resources.

In the course of the audit, the findings are brought to the attention of the Accounting Officers of the implementers of the Development Projects being audited through exit meetings. Accounting Officers are given an opportunity to respond to observations, recommendations and related commentary, after which the Accounting Officers are issued with the Audit Report containing the Audit Opinion and a Management Letter pointing out weaknesses observed in the management of the Development projects.

1.5.2 Applicable Auditing Standards

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organisation of Supreme Audit Institutions (INTOSAI) and such other procedures I considered necessary in the circumstances. These standards require that I comply with ethical requirements of planning and performing of the audit to obtain reasonable assurance of whether the financial statements are free from material misstatement.

1.6 Accounting Policies

Financial statements of the development projects are prepared according to the Memorandum of Understanding requirements; although they all observe the Public Financial Management Systems of this country.

Reg.53 of the Public Finance Regulations of 2001 requires that the accounting policies of the Government are so framed to ensure that the resources appropriated by Parliament are properly accounted for. In terms of Sect.11 of the Public Finance Act No. 6 of 2001 (revised 2004) all revenues received by the Government shall be deposited into the Consolidated Fund. Payments out of the Consolidated Fund will be made through appropriations by Parliament.

1.7 Preparation and Submission of Financial Statements for Audit

1.7.1 Responsibilities of the Accounting Officer - Central Government

Sect. 25(4) of the Public Finance Act (PFA) No. 6 of 2001 (revised 2004), obliges the Accounting Officer to prepare financial statements for each financial year which give a true and fair view of the receipts and payments made under the project as at the end of the financial year. It also requires management to ensure that the project management keeps proper accounting records which will disclose with reasonable accuracy its financial position and its responsibility in safeguarding the assets of the reporting entity.

1.7.2 Responsibilities of the Accounting Officer- Local Government

It is the responsibility of the Council's management to ensure that proper accounting records are kept as per Order 31(1) of the Local Government Financial Memorandum of 2009 and as per the signed Memorandum of Understanding between the Government and Development Partners.

Order 11 to 14 of the Local Government Financial Memorandum (LGM) of 2009 requires the LGA managements to establish and support a sound system of internal control within the Council.

1.8 Internal Control Systems

Internal Control System is a process for assuring achievement of an organization's objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies. Internal controls play an important role in preventing and detecting frauds/misappropriations and protecting the public resources, both tangible and intangible. Implementing an effective internal control structure is an essential responsibility of the management of the entity.

CHAPTER TWO

2.0 FOLLOW-UP ON THE IMPLEMENTATION OF THE PREVIOUS YEARS' RECOMMENDATIONS

2.1 Introduction

This part includes follow-up on the implementations of the previous years' recommendations of the Controller and Auditor General on the Annual General Report and summarizes qualitative and quantitative issues raised in the individual audit reports which were either not implemented or partially implemented.

The purpose of the audit recommendations issued to auditees is to enable the respective project implementer's management to rectify anomalies raised during audit of the financial statements by acting promptly and implementing recommendations issued so as to improve the internal controls and management of the projects' resources.

Some of the project implementers have not made efforts to implement the CAG's recommendations. Such attitude of not responding to the weaknesses and anomalies may lead to the recurrence of the same anomalies in subsequent financial years. This is also a reflection of lack of seriousness and commitment on the part of the Accounting Officers and management of the respective project implementers.

Table below shows a summary of outstanding matters of previous years' audits for the financial years 2010/11 to 2013/14 in monetary terms:

Table 5: Outstanding Matters for Four Consecutive Years

Project (TZS million)	2010/11	2011/12	2012/13	2013/14
ASDP	15,157	9,087	33,176	34,863
HBF	5,723	10,982	11,708	13,243
RF	-	-	-	22,047
TASAF	971	-	4,509	2,880
WSDP	-	220	57,904	33,217

Roads Fund project was not incorporated in previous years' annual general reports.

The above trend indicates that the project implementers' managements have not taken appropriate actions to deal with my recommendations issued in the audit reports.

A summary of Development projects with the outstanding matters and the Councils involved from the previous years' audits is as shown below:

2.2 Agricultural Sector Development Programme

I acknowledge that various Councils had unsatisfactory progress in implementing outstanding matters arising from the previous years' audits. However, in this year's audit, seventy nine Councils had previous years' outstanding issues amounting to TZS.34,863,293,462 as shown in Annexure I.

2.3 Health Basket Fund

Review of implementation of audit recommendations on the issues raised in the previous audit report revealed that most of the recommendations raised with a total of TZS.13,243,030,880 in one hundred (100) Councils were not implemented as shown in Annexure II.

2.4 Roads Fund

Assessment of implementation of audit recommendations on the issues raised in the previous audit reports revealed that various Councils had unsatisfactory progress in implementing outstanding matters arising from the previous years' audits. In this current year's audit ninety (90) Councils had outstanding

issues amounting to TZS. 22,047,328,014 as shown in Annexure III.

2.5 Tanzania Social Action Fund

Assessment of implementation of audit recommendations on the issues raised in the previous audit reports revealed that most of the recommendations have been implemented except for matters with total amount of TZS.2,879,643,784 as shown in Table below:

Table 6: Unresolved Matters of Previous years

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Kilwa DC	1,291,391,305	6	Mtwara DC	75,465,710
2	Lindi MC	546,452,344	7	Newala DC	29,687,262
3	Ruangwa DC	417,928,963	8	Tandahimba	20,254,242
4	Nanyumbu	389,816,661		Total	2,879,643,784
5	Mtwara MC	108,647,297			

The trend shows that there is an improvement in year 2013/14 as compared to the previous financial year with the amount of TZS.4,509,012,022.

2.6 Water Sector Development Programme

Assessment of implementation of audit recommendations on the issues raised in the previous audit reports revealed that most of the recommendations have been implemented except for matters with a total amount of TZS.33,217,161,447. Details of these matters are shown in Annexure IV.

2.7 Other Projects

Assessment of implementation of audit recommendations on the issues raised in the previous audit report revealed that most of the recommendations have been implemented except for matters with a total amount of TZS.26,905,610,068.13 and US\$ 39,068,438.13 as shown in Annexure V.

CHAPTER THREE

3.0 BASIS OF AUDIT OPINION

3.1 Introduction

An audit opinion refers to a certification accompanying financial statements and is provided by the independent accountants involved in auditing of a company's books and records in addition to being helpful in creating the financial statements. The audit opinion is helpful in setting out the scope of the audit, the accountant's opinion about the procedures and records used for creating statements, and the accountant's opinion about whether or not the financial statements present an accurate reflection of the organization's financial condition.

An auditor's opinion is considered an essential tool when reporting financial information to users. In the public sector, it is intended to advise Parliament and other stakeholders on whether financial statements of development projects have been prepared in conformity with the International Public Sector Accounting Standards (IPSAS) and in the manner required by Sect. 25(4) of the Public Finance Act, 2001 (revised 2004) and Order Nos. 11 to 14 of the Local Government Financial Memorandum (LGM) of 2009 as well as Memorandum of Understandings of the Development Projects.

3.2 Types of Audit Opinion

There are four types of audit opinion, each one presenting a different situation encountered during the auditor's work. The four opinions are as follows:

(i) Unqualified Opinion

Unqualified Opinion is sometimes regarded by many as equivalent to "Clean audit opinion". This type of opinion is issued when the financial statements presented are free of material misstatement and are in conformity with applicable accounting framework including compliance with laws and regulations. It is the best type of an audit opinion an auditee may receive from an external auditor.

In certain circumstances, the audit opinion may be modified by adding an emphasis of matter paragraph to highlight matter(s) affecting the financial statements. The addition of such an emphasis of matter paragraph does not affect the audit opinion. The main objective of the emphasis of matter paragraph is to bring clear understanding of the situation obtained in the audited entity, despite the unqualified opinion given.

(ii) Qualified Opinion

The nature of the circumstances giving rise to qualification will generally fall into one or two categories:

- When the auditor concludes that misstatements, individually or in the aggregate, are material, but not pervasive, to the financial statements (disagreement); or
- When the auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion, and the possible effects on the financial statements of that inability are material, but not pervasive (uncertainty).

(iii) Adverse Opinion

An Adverse Opinion is issued when it is determined that the misstatements are material individually or in the aggregate, are pervasive to the financial statements. In this case financial statements are materially misstated and, when considered as a whole, do not conform to the applicable accounting framework.

The wording of the adverse opinion is clear in which it states that the financial statements are not in accordance with applicable accounting framework.

(iv) Disclaimer of Opinion

The auditor disclaims an opinion on the financial statements when the auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion, and the possible effects on the financial statements of that inability are both material and pervasive.

A limitation of scope may arise when, in the opinion of the auditor, the entity's accounting records are inadequate or when the auditor is unable to carry out an audit procedure believed to be desirable. Categories of irregularities that may give rise to the issuance of a disclaimer opinion on the financial statement include but not limited to include non maintenance of proper books of account; unrecorded revenues/expenditures; unsupported/inadequately supported revenue receipts and payments; accounts not properly disclosed and poor record keeping.

3.3 Types of Audit Opinions issued on Development Projects

(i) Table below presents the types of audit opinions issued to different implementers of Development Projects for the financial year 2013/2014:

Table 7: Audit Opinions Issued

Opinions	ASDP	HBF	RF	TASAF	WSDP	Sub Total	Other Projects	Grand Total
Unqualified	146	138	147	50	144	625	78	703
%	91.3	85.7	90.7	100	88.3	89.8	98.7	90.7
Qualified	13	22	14	0	18	67	1	68
%	8.1	13.7	8.6	0	11	9.6	1.3	8.8
Adverse	1	1	1	0	1	4	0	4
%	0.6	0.6	0.6	0	0.6	0.6	0	0.5
Disclaimer	0	0	0	0	0	0	0	0
%	0	0	0	0	0	0	0	0
Total	160	161	162	50	163	696	79	775

(ii) Trend of audit opinions issued to development projects for the four consecutive financial years is as reflected in table below:

Table 8: Trend of Audit Opinions Issued to Development Projects for Four Years

F/Years	Unqualified	Qualified	Adverse	Disclaimer	Total
2013/2014	703	68	4	0	775
%	90.7	8.8	0.5	0	100
2012/2013	527	73	6	5	611
%	86.3	11.9	1	0.8	100
2011/2012	497	117	1	0	615
%	80.8	19	0.2	0	100
2010/2011	484	92	2	2	580
%	83.4	16	0.3	0.3	100

The number of audit reports has increased from 611 in 2012/13 to 775 2013/14 due to increase in number of Councils.

From the above table, unqualified opinions have increased by 4.4% from the year 2012/13 to 2013/14, increased by 5.5% from the year 2011/12 to 2012/13 and decreased by 2.6% from the year 2010/11 to 2011/12.

Qualified opinions decreased by 3.1% from the year 2012/13 to 2013/14, increase by 7.1% from the year 2011/12 to 2012/13 and increased by 3% from the year 2010/11 to 2011/12.

There is a big improvement in financial management which led to almost elimination of adverse and disclaimer of opinions.

3.4 Presentation and Analysis of Audit Results

This part analyses the grounds which gave rise to issuance of a particular type of opinion to a Development Project. A total of 775 audit reports for all Development Projects (DPs) including 696 reports from five (5) major DPs and 79 reports from other DPs, were issued during the year 2013/14. The analysis is aimed at amplifying the basic criteria used in forming the opinion as discussed below:

3.4.1 Agricultural Sector Development Programme (ASDP)

The Government of Tanzania has adopted an Agricultural Sector Development Strategy (ASDS) which sets the framework for achieving the sector's objectives and targets. An Agricultural Sector Development Programme (ASDP) Framework and Process Document which was developed jointly by the five Agricultural Sector Lead Ministries (ASLMs) which are Ministry of Agriculture, Food Security and Cooperatives; Livestock Development and Fisheries, Water and Irrigation; Industries, Trade and Marketing and PMO-RALG; provides the overall framework and processes for implementing the ASDS. Development activities at the district level are implemented by the Local Government Authorities based on the District Agricultural Development Plans (DADPs). The DADPs are part of the broader District Development Plans (DDPs).

In line with the ASDP, the Government and Development Partners are working together in formulating a consolidated set of interventions in support of the ASDP. DPs that support the ASDP basket include Danish International Development Agency (DANIDA), Japan International Cooperation Agency (JICA), the European Union (EU), Irish Aid (IA), the International Fund for Agricultural Development (IFAD), and the International Development Association (IDA).

In my review I noted that 160 Councils were allocated ASDP Funds leaving three (3) Councils of Geita TC, Masasi TC and Dar-es-Salaam CC. The audit outcomes are set below:-

(a) Unqualified Opinion

A total of one hundred forty six (146) (91.3 percent) out of one hundred and sixty (160) Councils audited this year were issued with Unqualified Opinion as shown in Annexure VI. In last year 111 (83%) out of 134 councils were issued with unqualified opinion.

(b) Councils Issued with Qualified Opinion

Out of 160 Councils audited 13 (8 %) were issued with Qualified Opinion as shown in Table 10 below. In last year 20 (15%) out of 133 councils were issued with qualified opinion.

Table 9: Councils Issued with Qualified Opinion

S/N	Council
1	Mpwapwa DC
	<ul style="list-style-type: none"> The Council reported expenses of TZS.109,167,923.78 in the Statement of Financial Performance which the Council's records could hardly support TZS. 82,551,466 resulting into overstating expenses by TZS. 26,616,457.78. Statement of Financial Position for 2012/13 reflected payables of TZS. 10,418,152 which was nil for 2013/14. However, a decrease in payables of TZS.10,418,152 was not reflected in Cash Flows Statement for year ended 30 June, 2014.
2	Pangani DC
	<ul style="list-style-type: none"> The Council understated the figure of PPE in the

	Statement of Financial Position by TZS.110,000,000 due to non-inclusion of ongoing projects of office construction in western Pangani.
3	Mbulu DC
	<ul style="list-style-type: none"> • Audit of statement of cash flow under financing activities noted that, the council reported an item of capital grant previously understated of TZS. 70,451,000 which was not supported by revised financial statements.
4	Dodoma MC
	<ul style="list-style-type: none"> • Expenditure amounting to TZS.12,038,600 was made without adequate supporting documents contrary to Order 8 (2) (c) of LGFM, 2009.
5	Kigoma MC
	<ul style="list-style-type: none"> • The Council reported the opening balance of cash and cash equivalents of TZS.9,733,000 instead of TZS.16,999,081.53 as per balance reported in the previous year financial statements displaying the unreconciled difference of TZS.7,266,081.53. • The Council applied the indirect method in preparing its Statement of Cash Flow but it did not adjust its surplus/deficit with the decrease of TZS.8,693,000 in working capital items in arriving at the amount of cash generated from operations contrary to IPSAS 2 (27) (b).
6	Nzega DC
	<ul style="list-style-type: none"> • Expenditure amounting to TZS.14,580,000 was made without adequate supporting documents contrary to Order 8 (2) (c) of LGFM, 2009.
7	Igunga DC
	<ul style="list-style-type: none"> • Payments of TZS.5,167,110 were made to clear outstanding payables for expenses that were required to be properly charged in the previous accounting periods but were charged in the financial year 2013/2014. However, the outstanding payables were not disclosed as creditors in the previous years Statement of Financial Position contrary to Order 23 (1) of LGFM, 2009.
8	Kibondo DC
	<ul style="list-style-type: none"> • My review of procurement made during the year noted

	that there were additions of PPE amounting to TZS.597,970,000 as per supporting documents. However, the Financial statements reported additions of TZS.323,458,722. As a result there was an understatement of PPE figure by TZS.274,511,718.
9	Magu DC
	<ul style="list-style-type: none"> • Expenditure of TZS.9,634,800 was charged to wrong expenditure codes without prior reallocation from the Finance Committee contrary to Order No. 23 (1) of LGFM, 2009. • Submitted financial statements had no supporting schedules to support reported figure contrary to order 31 (6) of LGFM, 2009. • Expenditure amounting to TZS. 152,878,000 was made without adequate supporting documents contrary to order 8 (2) (c) of LGFM, 2009. • The figure of amortization of recurrent grants amounting to TZS.349,590,935 had no supporting analysis on how the figure was derived.
10	Ilemela MC
	<ul style="list-style-type: none"> • Unsupported Expenditure amounting to TZS. 11,832,000 contrary to Order 8 (2) (c) of LGFM, 2009.
11	Njombe DC
	<ul style="list-style-type: none"> • My review of revenue receipts books noted that the Council received a sum of TZS.121,210,265 for recurrent grant. However, the Council reported TZS 117,536,385 as recurrent grant received in its Statement of Financial Performance for year ended 30 June 2014. This resulted into understatement of recurrent grant by TZS.3,673,840.
12	Kwimba DC
	<ul style="list-style-type: none"> • Unsupported Expenditure amounting to TZS.115,621,000 which is contrary Order 8 (2) (c) of LGFM, 2009. • During the year the Council received Government

	<p>grants amounting to TZS.284,069,825. However the Council reported TZS.314,069,825 in the financial statements as Government grants received, hence overstating the amount received by TZS.30,000,000.</p> <ul style="list-style-type: none"> • Outstanding imprests as at 30th June, 2014 not reported in the Financial Statements as receivables amounting to of TZS.15,640,400.
13	Sengerema DC
	<ul style="list-style-type: none"> • Notes of Cash and cash equivalents TZS.23,261,000, PPE TZS.82,560,000, and Deferred income TZS.1,261,000 were not disclosed on the face of the submitted statement of Financial Position as at 30th June, 2014. • The Council incurred expenditure amounting to TZS.15,722,280 out of its approved budget which is contrary to Orders No. 21(4) and 71 (1d) of LGFM, 2009.

(c) Council Issued with Adverse Opinion

One (1) Council has been issued with an adverse audit opinion which is 0.62% as shown in table below:

Table 10: Council Issued with Adverse Opinion

S/N	Council
1	Kalambo DC
	<ul style="list-style-type: none"> • Non-current Assets worth TZS.2,039,156,353 was not disclosed in the Statement of Financial Position as Property, Plant and Equipment resulting into an understatement of the reported figure of PPE as at 30th June 2014. • Deferred Income (Recurrent Grants) figure of TZS.1,614,000 disclosed in Note 11, differ from the corresponding figure of TZS.62,264,000 disclosed in the Statement of Financial Position as at 30th June, 2014. • Deferred Income (Capital Grants) figure of TZS.63,471,000 disclosed in Note 41, differ from the

S/N	Council
	<p>corresponding figure of TZS.2,820,000 disclosed in the Statement of Financial Position as at 30th June, 2014.</p> <ul style="list-style-type: none"> • Amortization of recurrent grants has been disclosed in Statement of Financial Performance for the Year ended 30th June, 2014 at TZS 145,141,000, however, the General Ledger as at 30th June, 2014 shows that total recurrent grant for the year amounts to TZS 98,535,060. • Fund transferred to community groups at lower levels during the year amounting to TZS.48,000,000, have been fully amortized and written off as recurrent expenditures, with an assumption that the whole amount was recurrent grant. • Disclosure of Development grant received at TZS.210,225,000, imply that the whole amount received during the year was development in nature, however, the General ledger shows that, some of this fund was utilised as recurrent grant. As such, this transaction is overstated. • The statement of Capital Expenditures and its financing for financial year 2013/14 related to capital receipt and expenditure incurred during the year, has not been submitted for audit. • Unsupported expenditure amounting to TZS.8,838,000 whose authenticity could not be ascertained.

3.4.2 Health Basket Fund (HBF)

The Government of Tanzania has developed a framework to reform the health sector in order to improve the impact of health service delivery in the country. The framework aimed to promote coordinated planning and implementation of services within the health sector. The Ministry of Health and Social Welfare and Prime Minister's Office - Regional Administration and Local Government (PMO-RALG) in collaboration with Development Partners are engaged in a

number of initiatives to upgrade health facilities and equipment through the Health Basket Fund arrangements.

As part of the Health Sector Reform Programme, the Government of Tanzania adopted a Sector-Wide Approach (SWAP) to the provision of internally and externally obtained health sector resources. Under this approach, the Government and a group of its Development Partners, namely Royal Netherlands Embassy, DANIDA, Irish Aid, SDC, GTZ, KFW, UNFPA and the World Bank entered into joint financing arrangement of the selected areas of annual Plan of Activities (POA) of the MOH.

In April 1999, the Government and the Development Partners signed Joint Donor and Government of Tanzania Side Agreement (addendum) in which they confirmed their commitment to implement, in gradual and incremental way, the principles of sector wider approaches in order to achieve sustainable improvements in the health and wellbeing of the people.

The objective of the joint donor funding assistance is to support Tanzania's development efforts in the health sector. The donors supplement increased the annual health budget from US\$ 1.25 to US\$ 1.80 per capital as Health Basket Grant. In my review I noted that 161 Councils were allocated HBF Funds leaving two (2) Councils of Dar-es-Salaam CC and Wanging'ombe DC.

The audit outcome of the Health Basket Fund is shown hereunder:

(a) Unqualified Opinion

One hundred thirty eight (138) Councils (85.7%) out of the 161 Councils that were audited this year managed to get Unqualified Opinion. The list of these Councils is shown in Annexure VII. In last year 103 (78%) out of 132 Councils were issued with unqualified opinion.

(b) Councils Issued with Qualified Audit Opinion

Twenty two (22) out of the 161 Councils audited which is equal to 13.7% were issued with qualified audit opinion as shown in table below:

Table 11: Councils Issued with Qualified Opinion

S/N	Council
1.	Karatu DC
	<ul style="list-style-type: none">• The Council paid TZS.21,055,300 to MSD for medicines and medical supplies instead of TZS.13,060,300 thus resulting to overpayment of TZS.7,995,000• Unsupported Payments amounting to TZS.1,460,139 contrary to Order 8(2) (c) of LGFM, 2009.• Medical equipment ordered and paid for worth TZS.3,760,000 were not available at the Kambi ya Simba Health Centre.
2.	Longido DC
	<ul style="list-style-type: none">• Audit noted that additional furniture and fittings to the financial statements reported at TZS.1,600 instead of TZS.1,600,000 hence, understated by TZS.1,598,400 which also lead to misstatement of depreciation figure. Also, installation of solar at Irkaswa and Ilorienito dispensaries worth TZS.5,962,000 were not recognized in the Council PPE.• Unsupported Expenditure amounting to TZS.25,893,900 which is contrary to Order 8(2) (c) of LGFM, 2009• Partially supported expenditure amounted to TZS.17,786,100 which is contrary to Order 8(2) (c) of LGFM, 2009
3.	Moshi MC
	<ul style="list-style-type: none">• Unsupported Expenditure amounting to TZS.20,715,400 contrary to Order 8 (2) (c) of LGFM, 2009.• Expenditure amounting to TZS.9,160,000 was charged to wrong expenditure codes without prior reallocation

	approval from the Finance Committee and Regulation 51(1-8) of the Public Finance Regulations, 2001 regarding conditions governing government grants.
4.	Kiteto DC
	<ul style="list-style-type: none"> • Expenditure with missing payment vouchers amounted to TZS. 8,206,695 which is contrary to Order (104 1-2) of LGFM, 2009. • Payments of TZS.5,976,695 were made to various payees without proper supporting documents contrary to Order 8(2)(c) of LGFM, 2009.
5.	Dodoma MC
	<ul style="list-style-type: none"> • The Council incurred expenditure of TZS.14,744,893 for the purchase and installation of air conditioner (AC) out of the budget provision. • The Council made payments of TZS.18,845,266 for previous year expenses in respect of which payables were not in the prior year financial statements, therefore overstated expenses in the current year.
6.	Kongwa DC
	<ul style="list-style-type: none"> • The Council did not account for the utilization of store worth TZS.7,994,800 contrary to Order 59(1) of LGFM, 2009. • The Council made payments in respect of services received in previous year amounting to TZS.21,941,000. However, the paid creditors were not recognized in the financial year 2012/2013, therefore overstated expenses in the current year.
7.	Kigoma MC
	<ul style="list-style-type: none"> • The Council reported PPE figure in Statement of Financial Position of TZS.33,644,000 but the provided analysis showed additions of PPE were of TZS.28,316,000. However, my further scrutiny of the capital expenditure and its financing noted actual expenditure was only TZS.19,516,000 which contradicts with both the Analysis and Statement of Financial Position.

	<ul style="list-style-type: none"> • Cash and cash equivalents reported in Statement of Financial Position was TZS.125,550,000 while cash and cash equivalents reported in Cash Flow Statement was TZS.36,494,000 registering a difference TZS.89,056,000.
8.	Kibondo DC
	<ul style="list-style-type: none"> • The Council reported expense of TZS.678,557,184 in the Statement of Financial Performance. This figure excluded depreciation for year under review. However, review of the GL and other supporting schedules revealed that the Council had expense of TZS.536,573,639 exclusive of depreciation charges which resulted into overstatement of expenses by TZS.141,983,545. • The Council reported amortization of recurrent grants of Shs.675,147,183 in the statement of financial performance. Examination on the financial statements and supporting schedules revealed that amortization of recurrent grants was TZS.536,573,639 which resulted into overstatement of amortization of recurrent grants by TZS.138,573,544. • The Council paid TZS.8,172,000 in year 2013/14 being outstanding claims in respect of the year 2012/13, however, the claims were not included in the previous year's financial statements as creditors contrary to Order 22 (1) of LGFM, 2009.
9.	Singida DC
	<ul style="list-style-type: none"> • The Council paid TZS.9,363,000 for activities not related to Health Basket Fund.
10.	Manyoni DC
	<ul style="list-style-type: none"> • The Council paid TZS.38,028,617 in year 2013/14 being outstanding claims in respect of the year 2012/13, however, the claims were not included in the previous year's financial statements as creditors contrary to Order 22 (1) of LGFM 2009
11.	Sikonge DC
	<ul style="list-style-type: none"> • The analysis of financial performance revealed that the Council spent TZS.630,818,069.80 during the year while in

	<p>the financial statements the reported expenditure was TZS.657,915,347. Hence, expenditure was overstated by TZS.27,097,277.</p> <ul style="list-style-type: none"> • The cost of PPE as at the end of previous period was TZS.38,775,928 while the transferred value of PPE (at cost) at the beginning of the period was TZS.24,538,038. Hence, understatement of PPE by TZS.14,237,890. • The review of the Statement of Cash Flow noted that there was a positive movement of trade and other receivables under adjustments of working capital TZS.5,795,696. However, the Statement of Financial Position as of the year-end and its prior year both had no accounts receivable which raises concern over the accuracy and fairness of the Cash Flow Statement for the year under review.
12.	Nzega DC
	<ul style="list-style-type: none"> • Missing Payment vouchers amounting to TZS.12,382,679 which is contrary to Order No. 104 (1-2) of LGFM, 2009.
13.	Magu DC
	<ul style="list-style-type: none"> • The Council procured furniture and tents worth TZS.7,065,800 to be used in the Council's hospital. However, the items procured were not reported as additions to the PPE in the Statement of Financial Position of the Council contrary to Para 14 of IPSAS 17 Property, Plant and Equipment.
14.	Kwimba DC
	<ul style="list-style-type: none"> • Unconfirmed utilization of procured fuels amounting to TZS.30,630,026 due to missing log books. • Missing Payment vouchers for expenditure amounting to TZS.29,773,000 which is contrary to Order 104 (1-2) of LGFM, 2009. • Unsupported Payments amounting to TZS.43,524,200, which is contrary to Order No. 8 (2) (c) of LGFM 2009.

	<ul style="list-style-type: none"> Review noted that accounts payables of TZS. 5,021,490 were not supported with invoices and other supporting documents. Thus, I could not obtain authenticity of such payables.
15.	Ukerewe DC
	<ul style="list-style-type: none"> Expenditure not properly supported by documents TZS.14,356,000 contrary to Order 8 (2) (c) of LGFM, 2009 Payment vouchers and their supporting documents amounting to TZS.5,721,000 in respect of Health Basket Fund in Development cash account were missing and were not available in their respective batches contrary to Order 104 (1-2) of LGFM, 2009. Authenticity and accountability of the cash withdrawn from bank amounting to TZS. 19,730,000 were not evidenced with its expenditure particulars.
16	Bukoba DC
	<ul style="list-style-type: none"> The Council paid TZS.304,580,986 for activities not related to the Health Basket Fund
17.	Karagwe DC
	<ul style="list-style-type: none"> The statement of MSD account as at 30th June, 2014 reflected a balance of TZS.15,181,070, however the Council did not reflect this amount in the statement of financial position as at 30th June, 2014 hence understated receivables by TZS.15,181,070.
18.	Ilemela MC
	<ul style="list-style-type: none"> Payments amounting to TZS.25,385,977 have been paid in the financial year 2013/2014 in respect of previous year's liabilities contrary to Order No.22 (1) of LGFM, 2009. There was no proof that the same payments formed part of the 2012/2013 Councils' creditors and approved to be paid in the year 2013/2014. Amortization of recurrent grants reported in the Statement of financial performance was TZS.321,311,196 while the actual amount according to the cash book was

	<p>TZS.337,954,559 which resulted to overstatement of TZS.16,643,365.23</p> <ul style="list-style-type: none"> The Council reported Property, Plant and Equipment (PPE) of TZS.40,248,385. However, review supporting schedules to financial statements revealed that the actual balance of PPE was TZS.39,816,601, Hence, overstatement of PPE by Shs.431,784.25.
19.	Njombe DC
	<ul style="list-style-type: none"> The Council disclosed in the capital expenditure and its financing TZS. 6,118,941.60 as capital receipt from Health Basket Fund. However, amount disclosed in the analysis of deferred capital grant as capital receipt is TZS.110,443,925 resulting in overstatement of Differed capital grant in the statement of Financial Position by TZS.104,324,983.
20.	Ludewa DC
	<ul style="list-style-type: none"> The Council reported in the capital expenditure and its financing nil opening balance. However, the previous year's Capital expenditure and its financing balances had an unapplied capital balance of Shs. 29,493,954.90 which was supposed to be the opening balance for 2013/2014. Funds to the tune of TZS.5,321,000 were diverted from HBF to finance Other Charges (OC) and CHF activities contrary to Order No. 23(1) of LGFM, 2009.
21.	Makete DC
	<ul style="list-style-type: none"> During the year the Council received TZS.339,754,000 vide receipts No. 46365 and 46384 of TZS.169, 877,000 and TZS. 169,877,000 respectively. However, the Council reported TZS.362,458,426 as funds received in the financial statements thus overstating grants received by TZS.22,704,476. My review noted that undelivered medicines from MSD and MSD balance of TZS.13,532,700 and TZS.28,270,848, respectively were not reported as receivables in statement of financial position. These two items together

	<p>amounted to receivables of TZS.41,803,548.</p> <ul style="list-style-type: none"> • Payment amounting to TZS.29,556,000 were not supported by expenditure particulars contrary to Order 8 (2) (c) of LGFM 2009.
22.	Bariadi DC
	<ul style="list-style-type: none"> • Payments amounting to TZS.15,445,011 which were authorized and paid from Health Basket Fund Bank account were not properly supported by relevant documents contrary to Order 8 (2) (c) of LGFM 2009.

(c) Council Issued with Adverse Opinion

One (1) Council has been issued with an adverse audit opinion which is 0.6% as shown in table below. In last year 2 (2%) out of 132 councils were issued with Adverse audit opinion.

Table 12: Councils Issued with Adverse Opinion

S/N	Council
1	Kalambo DC
	<ul style="list-style-type: none"> • The amount of Cash and Cash equivalent reported in the Statement of Financial Position as at 30th June, 2014 TZS.234,807,000 differs with the ending balance figure reported in the Trial balance at TZS.234,579,868. The reason for such difference has not been given. • Deferred Income (Recurrent Grants) figure disclosed in the Statement of Financial Position as at 30 June, 2014, TZS.188,581,000, differs from the corresponding figure disclosed in Note 11 TZS.190,344,000. • Deferred Income (Capital Grants) figure disclosed in the Statement of Financial Position as at 30 June, 2014, TZS.8,926,000, differs from the corresponding figure disclosed in Note 41, TZS.56,409,000.

3.4.3 Roads Fund (RF)

The Roads Fund was established by Sect. 4 of the Road and Fuel Toll Act Cap 220 Revised 2006, this section guides the collection and use of funds. The main purpose of the Act is to enable good maintenance of classified roads under the jurisdiction of TANROADS and the Local Government Authorities by providing stable and sufficient funds for road maintenance.

The purpose of the Fund is to provide working capital to meet expenditure for rehabilitation and maintenance of roads under the Local Authorities. About ninety percent of the money deposited in the Fund is required to be used for maintenance and repairs of classified roads and related administrative costs on the Mainland Tanzania in accordance with approved operational plans approved by the Prime Minister's Office-Regional Administration and Local Government. Out of 163 Councils only Dar-es- Salaam City Council was not allocated with funds. This is the first time RF is incorporated in general report of development projects and the audit outcomes are narrated below:

(a) Unqualified Opinion

A total of one hundred and forty seven (147) Councils (91%) out of the one hundred and sixty two (162) Councils audited this year were issued with Unqualified Opinion as shown in Annexure VIII.

(b) Councils Issued with Qualified Opinion

Out of the 162 Councils audited, 14 (9%) were issued with Qualified audit opinion as shown in table below in which the causes for such type of opinion are given.

Table 13: Councils Issued with Qualified Opinion

S/N	Council
1	Longido DC
	<ul style="list-style-type: none">• Payment vouchers for TZS.6,135,575 were missing from their respective batches contrary to Order 104 (1-2) of LGFM, 2009.• Payments of TZS.41,388,950 were lacking sufficient supporting documents contrary to Order 8(2) (c) of

	<p>LGFM 2009.</p> <ul style="list-style-type: none"> • Use of retention monies held in Roads Fund account for unintended purposes TZS.4,940,665. • Overstatement of Cash and Cash Equivalents by TZS.30,321,750 due to omission of outstanding cheque of the same amount noted during review of Bank Reconciliation statements.
2	Moshi DC
	<ul style="list-style-type: none"> • Payments of TZS.2,512,660 were lacking supporting documents contrary to Order 8(2) (c) of the LGFM 2009. • Payments amounting to TZS.2,173,720 made to various Council service providers were improperly charged to settle previous year's liabilities, as there were no proof that the payments formed part of the 2012/2013 creditors. The previous financial year's creditors were understated and also the payments were not budgeted for in the current financial year, contrary to Order 22(1) of LGFM, 2009.
3.	Dodoma MC
	<ul style="list-style-type: none"> • The figure of Property, Plant and Equipment TZS.2,349,912,185 reported in the financial statements was not supported by detailed schedule which would show the breakdown of the reported figure contrary to Order 31 (6) of LGFM, 2009.
4	Mpwapwa DC
	<ul style="list-style-type: none"> • Payment vouchers amounting to TZS.76,122,088 were missing from their respective batches contrary to Order 8 (1) (c) of the LGFM of 2009. In the absence of these supporting documents, I could not confirm authenticity of payments made. • The Council paid TZS.16,837,660 for activities not related to Roads Fund.
5	Buhigwe DC
	<ul style="list-style-type: none"> • Accrued expenses amounting to TZS.8,292,000 were not recognized in the Statement of Financial

	performance which, in turn, understated the reported expenses by TZS.8,292,600.
6	Kigoma MC
	<ul style="list-style-type: none"> • Audit of statement of cash flow noted that, the Council had reported zero (0) net change in working capital items instead of the net decrease of TZS.132,824,000, hence there was overstatement of TZS.132,824,000 in the reported net decrease in working capital items. • A total amount of TZS.8,880,000 was paid to creditors relating to previous years. However, this amount was neither included in the list of creditors in the financial statements for the year ended 30th June, 2013 nor adjusted as prior year matter for the year under review. • Payments amounting to TZS.10,520,000 were made to cover sitting allowances for the Council Tender Board which were supposed to be made through Other Charges cash account. Hence, diversion of the project funds for other charges.
7	Kibondo DC
	<ul style="list-style-type: none"> • The statement of Financial Position for the year 2012/2013 reflected payables of TZS.33,343,448 and no addition of payables during 2013/2014. However, the Council reported payables of TZS.36,999,212 in the statement of Financial Position as at 30th June, 2014, hence overstating payables by TZS. 3,655,764. • The amount presented as recurrent grant received in the Statement of Financial Performance was TZS.611,201,275 while the supporting schedules for actual total recurrent expenditure was TZS.608,841,751 hence overstated amortization of recurrent grant by TZS.2,359,524.

8	Igunga DC
	<ul style="list-style-type: none"> • Review of the supporting documents noted that the Council acquired new assets (PPE) amounting to TZS.249,553,848 but the actual Capital Expenditure reported as PPE for the year was TZS.273,748,858. As a result, there was understatement of PPE figure in the Statement of Financial Position by TZS.24,295,010. • The Statement of Financial Position reflected TZS.17,221,176 as deferred income grant (recurrent) but an audit review of recurrent grants noted that the correct figure would be TZS.11,947,062; wrong computation of deferred income grant led to overstatement of reported figure by TZS. 5,274,114.
9	Nzega DC
	<ul style="list-style-type: none"> • Missing payment voucher for an expenditure of TZS.2,279,000 which is contrary to Order 8 (1) (c) of the LGFM, 2009. • Payments of TZS.10,380,000 were not supported by relevant documents contrary to Order 8(2) (c) of LGFM, 2009.
10	Tabora MC
	<ul style="list-style-type: none"> • The amount of TZS.23,051,533 was made to the contractor from the deposit account. However, the certificate of payment was apparently charged against the retention money held in deposit account. • The Council spent TZS.18,500,000 for implementing Road Fund activity which was not included in the approved Annual Performance Agreement between PMO-RALG and the Council. • 1580 litres of diesel worth TZS.3,576,580 were issued to several vehicles but the same were not accounted for in the log books

	<ul style="list-style-type: none"> The Council made payments of TZS.1,700,000 from Roads Fund account for activities not related to Roads Fund.
11	Njombe DC
	<ul style="list-style-type: none"> The Council received TZS.1,400,170,710.78 from the Ministry of Finance through Roads Fund Board which included TZS.114,812,791 to be transferred to Makambako TC for implementation of Roads Fund projects. However, up to October 2014 the Council had not transferred TZS.114,812,791 and payables of the same amount were not reported in the statement of financial position.
12	Ilemela MC
	<ul style="list-style-type: none"> A review noted that value of the work done on maintenance was TZS.443,025,824 but the Council recognized Maintenance expense by recognizing the amount paid to roads works contractors TZS.391,870,723 resulting into understatement of such expenses in the Statement of Financial Performance by TZS.51,155,100.
13	Ukerewe
	<ul style="list-style-type: none"> Other receivables amounting to TZS.138,386,228 which were reported in the Statement of Financial Position could not be supported by detailed analysis schedule. Property, Plant and Equipment amounting to TZS.148,001,556 was not supported by schedules.
14	Ushetu DC
	<ul style="list-style-type: none"> Payment amounting to TZS.25,000,000 made to Manpower Construction Ltd was not posted in the cash book contrary to Order 27(a) and 29(2), hence understated expenditure figure by TZS. 25,000,000 in the capital expenditure and its financing. Payments amounting to TZS.16,819,000 from Roads Fund Account were not being supported by relevant documents contrary to Order 8 (2) (c) of LGFM, 2009.

(c) **Council Issued with Adverse Opinion**

One Council has been issued with an adverse audit opinion out of 162 Councils which is 0.61% as shown in table below:

Table 14: Council Issued with Adverse Opinion

S/N	Council
1	Kalambo DC
	<ul style="list-style-type: none">• The amount of Cash and Cash equivalent reported in the Statement of Financial Position as at 30th June, 2014 of TZS.371,434,000 was not compatible with the ending balance figure reported in the Bank Statement of TZS.366,990,942.08 by TZS.4,443,058. The difference could have been resolved through Bank reconciliation statement which, however, was not submitted with the financial statements for audit scrutiny.• Understatement of non - current assets by TZS.1,535,852,121 in the Statement of Financial Position due to non inclusion of non-current assets transferred from Sumbawanga DC.• Review of Cash Flow statement for the year ended 30th June, 2014 observed that additions of Property, Plant and Equipment amounted to TZS 146,237,000 but other supportive expenditure analysis showed RF had PPE additions of TZS.245,031,470 for this year. Thus, understatement of PPE figure by TZS.98,794,470.• Development Grant received has been disclosed in Cash Flow Statement for the year ended 30th June, 2014, at TZS.628,581,000, however, in the Statement of Capital Expenditure and its actual financing revenue received (Capital receipt), this was reported as TZS.146,237,000.

3.4.4 TANZANIA SOCIAL ACTION FUND (TASAF)

The Tanzania Social Action Fund Project Phase III was established following the agreement between the Government of the United Republic of Tanzania and the World Bank through the International Development Association (IDA) and the Development Financing Agreement signed on 15th June, 2012 to form a Social Fund namely the Third Tanzania Social Action Fund (TASAF III) Productive Social Safety Net. The association agreed to extend to the recipient a credit in an amount equivalent to SDR 141,900,000 at USD 220,000,000 for project duration of five (5) years starting from 13th August, 2012 to closing date of 31st December, 2017.

3.4.4.1 Operational Objectives

The third Tanzania Social Action Fund Project (TASAF III) Productive Social Safety Net which forms part of the National Poverty Eradication Strategy established to empower communities to access opportunities that contribute to improved livelihood linked to the Millennium Development Goals (MDG) indicator targets in the Tanzania Poverty Reduction Strategy (TPRS). The objective of the project is to create a comprehensive, efficient, well-targeted productive social safety net for the poor and vulnerable section of the United Republic of Tanzania population.

3.4.4.2 Project Management

The TASAF III Productive Social Safety Net Project at the National level is managed by the autonomous TASAF Management Unit (TMU) headed by the Executive Director under the President's Office. TMU Coordinates and execute the daily activities of TASAF III. The Executive Director of TASAF reports to the National Steering Committee (NSC) on all the financial and administrative matters connected with execution of TASAF III programmes.

At the District level, the District Executive Directors (DED)/Municipal Directors (MD) as the head of the District Councils/Municipals for the Local Government team provide the needed support to TASAF III management team led by the Village Fund Coordinators (VFC). The VFCs are appointed by the District or Municipal Councils from among qualified existing

Council/Municipal Staff in accordance with the terms of references provided by the TMU. The VFC coordinates the activities of TASAF III in the District/Municipal Council including sensitization and facilitation to the communities on matters pertaining to the implementation/execution of approved community subprojects. VFC is accountable to the TMU on behalf of the DED/MD.

The under listed Councils were audited in the financial year 2013/14 and the type of audit opinion issued and the reasons for giving rise to the issuance of such opinion are as indicated in the respective table hereunder:-

(a) Unqualified Opinion

All (50) Councils (100%) audited this year were issued with Unqualified Opinion as shown in the Annexure IX.

3.4.5 Water Sector Development Programme (WSDP)

The Water Sector Development Programme was designed to address shortfalls in urban and rural water supply infrastructure, to improve water resource management primarily through strengthening the country's nine Water Basin Offices and to strengthen the sector institutions and their capacities.

In 2002, the Government of the United Republic of Tanzania formulated the National Water Policy with the main aim of providing a comprehensive framework for sustainable development and management of the Nation's water resources, in which an effective legal and institutional framework for its implementation will be put in place. The National Water Sector Development Strategy (NWSDS) sets forth how the Ministry responsible for Water will implement the National Water Policy to achieve the NSGRP targets. This will in turn guide the formulation of the Ministry's harmonised National Water Sector Development Plan and the Water Sector Development Programme as inputs into the Medium Term Expenditure Framework Financial Planning Process.

The Ministry of Water (MoW) prepared a Water Sector Development Program (WSDP), for the period 2006 - 2025, which is a consolidation of three, sub-sector Programs, namely: Water Resources Management, Rural Water Supply and Sanitation and Urban Water Supply and Sewerage. The program also includes strengthening and building capacity of sector institutions to effectively support implementation of the WSDP. Three (3) Councils Musoma MC, Dar-es-Salaam CC and Tarime TC were not allocated with WSDP funds during the year 2013/2014.

The WSDP implementers listed below were audited in the financial year 2013/2014 and the results of the audit are underlined below.

(a) WSDP Implementers Issued with Unqualified Opinion

A total of one hundred and forty four (144) WSDP implementers have been issued with Unqualified Opinion which is 88% of all audited implementers as shown in Annexure X.

(b) WSDP Implementers Issued with Qualified Opinion

A total of eighteen (18) WSDP implementers have been issued with qualified audit opinion which is 11 % of all audited WSDP implementers as shown in table below:

Table 15: WSDP Implementers Issued with Qualified Opinion

S/N	WSDP Implementer
1	Longido DC
	<ul style="list-style-type: none"> The Statement of the Financial Position disclosed the Property, Plant and Equipment as TZS.1,559,733,000. The financial statements revealed that the figure of furniture and fittings TZS.27,502,000 has not been depreciated since its procurement during the year 2011, that means the figure of furniture and fittings is overstated to the tune of the accumulated depreciation for three years and the current year depreciation charge amounting to TZS.11,000,800.
2	Hanang DC
	<ul style="list-style-type: none"> During the year the Council had total funds available for use of TZS. 1,297,403,137 which included an opening balance of TZS.147,849,060. Up to 30th June,

	2014, the Council spent TZS. 721,854,400 hence close with unspent balance of cash and cash equivalents of TZS. 575,548,737. However, in the submitted statement of financial position as at 30th June, 2014, the Council reported cash and cash equivalent TZS.520,872,762, which is overstated by TZS.54,675,975.
3	Mbulu DC
	<ul style="list-style-type: none"> The Council paid total amount of TZS.34,710,000 without supporting documents contrary to Order 8 (2) (c) of the LGFM, 2009.
4	Handeni DC
	<ul style="list-style-type: none"> The Council paid TZS. 124,927,164 on 6th May, 2014 for settling claim in Certificate No. 1 from Don Consultant Ltd and on 18th June, 2014 another payment of TZS.124,927,164 was made for the claim, hence overstating expenditure reported in the statement of Financial Performance by TZS. 124,924,164
5	Makete DC
	<ul style="list-style-type: none"> The capital expenditure and its financing reported TZS.1,625,417,486.65 being actual capital expenditure incurred during the year, however the statement of cash flows under investing activities reported TZS.1,082,144,752 for assets acquired during the year, hence understating cash from investing activities in the cash flow by TZS.543,272,734.65.
6	Mbozi DC
	<ul style="list-style-type: none"> TZS.268,894,436.40 was not transferred from Development account to WSDP account.
7	Musoma DC
	<ul style="list-style-type: none"> A total amount of TZS.18,342,000 paid as allowances to Council officers who facilitated and attended various seminars, trainings, meeting and surveying activities was not supported by relevant documents contrary to Order. 8 (2) (c) of LGFM, 2009.
8	Mpwapwa DC
	<ul style="list-style-type: none"> The Council had payments of TZS.5,955,378 which were not supported by relevant documents contrary to Order 8(2) (c) of LGFM 2009. The Council could not provide payment vouchers for

	expenditure amounting to TZS.183,508,611.10 which is contrary to Order No.104 (1-2) of LGFM 2009 and Section 5 (1) of LAAM (2009).
9	Igunga DC
	<ul style="list-style-type: none"> • Review noted a sum of TZS.1,617,449,141 was reported as additions in the statement of the Capital Expenditure and its Financing contrary to the figure of TZS.1,017,945,472 reported as PPE additions in the Statement of Financial Position resulting into understatement of PPE by TZS.599,503,669. • Other transfer payments reported in the Statement of Financial Performance was TZS.28,000,000 while the actual amount reported as per Council cash book and supporting schedule was TZS.18,000,000 hence resulting to overstatement of TZS.10,000,000.
10	Urambo DC
	<ul style="list-style-type: none"> • In my review I noted that the project charged TZS.68,391,871 as depreciation for assets which were not ready for use. This resulted into an overstatement of depreciation charges.
11	Njombe DC
	<ul style="list-style-type: none"> • Non-disclosure of liabilities for Makambako Town Council TZS.400,000,000.
12	Kwimba DC
	<ul style="list-style-type: none"> • Review noted that the value of works done for piped system and civil works was TZS.328,591,630 but the Council recorded TZS.265,561,920 which was paid to the contractor as Work-in-Progress resulting into understatement of the W.I.P value by TZS.63,029,710 • Payments amounting to TZS.13,151,100 were made without being supported by their respective attachments contrary to Order 8 (2) (c) of LGFM, 2009. • Outstanding imprests of TZS.3,550,600 were not reported as receivables in the Statement of Financial Position.
13	Ilemela DC
	<ul style="list-style-type: none"> • Advance payments amounting to TZS.139,517,880 made

	<p>to a contractor was wrongly reflected as additions of PPE in the statement of Financial Position as at 30th June, 2014; hence overstated the amount of PPE by TZS.139,517,880.</p> <ul style="list-style-type: none"> • Laptop and Printers worth TZS.3,350,000 which were acquired during the year were not reported in the Statement of Financial Position as additions to PPE.
14	Magu DC
	<ul style="list-style-type: none"> • The Council transferred PPE worth TZS.1,073,231,560 to Busega TC. However, the Council failed to provide detailed analysis of the items of PPE that were transferred to Busega TC.
15	Misungwi DC
	<ul style="list-style-type: none"> • The Council transferred TZS.91,281,802 from the WSDP account to Miscellaneous Deposit Account as retention money but the correct amount would have been TZS.34,669,965 as per requirement of contractors' certificates. Retention monies overpaid to Miscellaneous Deposit Account which were not refunded TZS.56,611,837 might have affected the implementation of planned activities. • The Council incurred expenditure amounting to TZS.21,613,512 without proper supporting documents contrary to Order 8 (2) (c) of LGFM, 2009.
16	Sengerema DC
	<ul style="list-style-type: none"> • Incorrect charge of Depreciation on Works in progress TZS.220,304,163.70 • The Council disclosed completed water infrastructures worth TZS.3,558,807,408 which included work in progress of TZS.3,302,911,000 in the financial statements. The amount of depreciation charged on TZS.3,302,911,000 was overstated by TZS.220,304,163.70 (i.e. 6.67% x 3,302,911,000).
17	Ushetu DC
	<ul style="list-style-type: none"> • TZS.21,134,400 relating to employee benefit and maintenance was reported in the Cash Flow Statement under operating activities contrary to cash flow statement format prepared under indirect method.

18	Kibondo DC
	<ul style="list-style-type: none"> My examination noted that the Council overcharged depreciation in the Statement of Financial Performance by TZS.32,157,798 as it applied a higher depreciation rate of 10% of the value of assets (TZS.964,733,939) instead of 6.67% per annum which was the correct rate for the Water System Assets.

(c) WSDP Implementers Issued with Adverse Opinion

One (1) WSDP implementer has been issued with Adverse Opinion which is 0.61% of all audited WSDP implementers as shown in table below: In last year 3 (2%) out of 134 WSDP implementers were issued with Adverse audit opinion.

Table 16: WSDP Implementers Issued with Adverse Opinion

S/N	WSDP Implementer
1	Kalambo DC
	<ul style="list-style-type: none"> The amount of cash and cash equivalent reported in the statement of financial position as at 30th June, 2014. TZS.874,547,000 differ with the ending balance figure reported in the bank statement of TZS.883,937,733. The difference could have been resolved through bank reconciliation statement, which however was not submitted with financial statements for audit. Understatement of non-current assets worth TZS.1,937,545,252 financial position as at 30th June, 2014 due to non inclusion on non-current assets transferes from Sumbawanga District Council. Non-disclosure of amortization of Capital Grant and depreciation of Property, Plant and Equipment in statement of financial performance. Review of Statement of Cash flow noted that an increase in Trade and Other Receivables amounting to TZS.7,486,000 was treated as inflow of funds instead of being reported as outflow of funds. This raises question

	<p>to credibility of the entire statement of cash flow.</p> <ul style="list-style-type: none"> • Payments amounting to TZS.19,004,327 were not supported by relevant documents contrary to Order 8(2) (c) of LGFM, 2009.
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3.4.6 Other Development Projects

Seventy nine (79) other Development Projects financed by World Bank (IDA), Global Fund, UNDP, AfDB were audited during the year.

Summary of audit opinions issued to these other development projects and the results of audit is as shown below:

(a) Other Development Projects Issued with Unqualified Opinion

Out of seventy nine (79) other development projects audited, 78 were issued with Unqualified Opinion as shown in Annexure XI. In last year 99 (97%) out of 102 other development projects audited were issued with unqualified opinion.

(a) Project Issued with Qualified Opinion

Out of seventy nine (79) other development projects audited, one (1) was issued with Qualified Opinion as shown in table below:

Table 17: One Project Issued with Qualified Opinion

S/N	Name of Project
1	<p>Implementation and Coordination of Extending the Coastal Forest Protected Area Subsystem in Tanzania-UNDP</p> <ul style="list-style-type: none"> • The statement of receipts and payments reflected negative opening balance of TZS.449,296,894. However this figure was not supported with previous year's financial statements. • UNDP Funds were mixed up with other source of funds in the bank account. Books of accounts and records for the programme grant not separately kept to facilitate the identification of resources granted by UNDP and to provide unequivocal linkage of expenditures to payment vouchers and supporting documentations. WWF failed to submit trial balances

	<p>for the financial transactions.</p> <ul style="list-style-type: none">• Approved Funding Authorization and Certificate of Expenditure (FACE) forms were not provided for audit purposes as such we could not determine the actual amount received and expenditure there on.
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CHAPTER FOUR

4.0 FINANCIAL PERFORMANCE OF THE PROJECTS

4.1 Introduction

This chapter gives a detailed analysis of the portfolio of financial performance of Agricultural Sector Development Programme, Health Basket Fund, Roads Fund, Tanzania Social Action Fund, Water Sector Development Programme, and other audited Development Projects for the financial year 2013/2014. These projects have been financed by the Government of Tanzania and various Development Partners whose financial contribution and implementation status are presented below:

4.2 Agricultural Sector Development Programme (ASDP)

4.2.1 Introduction

The programme presents an integration of the ASDP National and Local components into one consolidated set of interventions to be financed through the ASDP Basket Fund which supersedes the ASSP and DADP.

The Government of Tanzania has adopted an Agricultural Sector Development Strategy (ASDS) which sets the framework for achieving the sector's objectives and targets.

An Agricultural Sector Development Programme (ASDP) Framework and Process Document, developed jointly by the five Agricultural Sector Lead Ministries (ASLMs), provides the overall framework and processes for implementing the ASDS. Development activities at national level are based on the strategic plans of the line Ministries while activities at District level are implemented by Local Government Authorities (LGAs), based on District Agricultural Development Plans (DADPs).

4.2.2 ASDP Basket Fund Holding Account Maintained at the Treasury

The Agricultural Sector Development Programme (ASDP) Basket Fund is financed by contributions and loans from Development Partners through the Embassy of Ireland, IDA, IFAD and JICA.

During the year under review, the Programme received a total of USD. 32,055,595.92 from Development Partners and there was an opening balance of USD 15,517,408.99 and USD 1,016,996.06 in the Holding Account and Projects (unspent) Accounts respectively. These together made a total of USD 48,590,000.97 as total funds available for the year. On the other hand, the transfers from programme Holding Account during the year amounted to USD 41,940,758.04 leaving USD 6,105,994.43 as closing balance at the year-end as detailed in the table below.

In my review of this project, I noted that non compliance with MOUs terms, bureaucratic and long procurement procedures, untimely releases of funds from the Treasury and PMO-RALG, late releases of funds from the DPs were the main factors for unspent balance from implementing agencies and funds not transferred to project at the end of the year. I am, therefore, highly concerned with such balances at the end of the year which in my view has delayed both the implementation of the planned activities of the project and delivery of the intended service to the target community.

Table 18: Holding Account Financing

Descriptions	2013/14
Account No.9931206251:	Amount (USD)
Opening Balance	15,517,408.99
IDA - World Bank	11,000,000.00
IFAD Loan	4,890,174.14
Irish Embassy	5,439,600.00
Japan (JICA)	10,725,821.78
Total Funds Received	32,055,595.92
Unspent balance from Project	1,016,996.06
Fund available	48,590,000.97
Transfers	

Descriptions	2013/14
Ministry of Agriculture, Food Security and Cooperatives	5,182,326.67
Local Government Authorities	35,211,351.12
Ministry of Livestock Development	710,965.55
Prime Ministers Office - RALG	275,678.85
Regional Secretariats	220,091.51
Ministry of Industries Trade and Marketing	340,344.34
Total transfers	41,940,758.04
Adjustments:	
Reversal-MAFS & C	493,745.51
Reimbursement(IFAD)	8,900.00
REFUND TO PHRD-ASDP	40,602.99
Closing balance	6,105,994.43

4.2.3 ASDP Local Government Authorities Financing

The Agricultural Sector Development Programme in LGAs for the financial year 2013/14 had total funds available of TZS.78,773,543,047 which included TZS.17,985,857,653.08 being the balance brought forward from the previous year for ASDP activities. Detailed analysis for each Council is explained in Annexure XII.

As at 30th June, 2014, there was an unspent balance of TZS.28,421,266,537.83 mostly caused by delay in releasing of funds and long procurement processes. Councils managed to spend TZS.50,352,276,509.17 equivalent to 74% of the total funds available as shown in Table below:

Table 19: Source of Funds for ASDP

Details	Amount (TZS.)
Opening balance	17,985,857,653.08
Amount received	60,787,685,393.92
Funds available during the year	78,773,543,047
Amount spent	50,352,276,509.17
Balance as at 30th June, 2013	28,421,266,537.83

4.3 Health Basket Fund Programme Financing

4.3.1 Introduction

Development partners finance the Health Basket Funds through a Holding Account at the Bank of Tanzania and thereafter channel these funds to the Ministry of Health and Social Welfare (MoHSW), PMO-RALG and LGAs on a quarterly basis through the Exchequer Account. The funding follows the normal GoT system whereby donors' financial commitments are included as part of the annual budget of the respective entity.

4.3.2 Health Basket Financing Fund (HBFF)

The source of funds for the Health Basket Financing is contributions from Development Partners. During the year under review, the Programme received a sum of USD 84,165,293.70 from the Development Partners on top of an opening balance of USD 7,759,076.37 as at 1st July 2013. This made total funds available for the year to be USD 91,924,370 of which a sum of TZS.86,635,287.51 were transferred to recipients leaving a balance of TZS.5,289,082.56 at the end of the year. Details of sources and transfers of funds during the year are shown in Table below:

Table 20: Source of Funds for HBF

Description	Amount (TZS)	(USD)
Opening Balance		7,759,076.37
Receipts		
Unspent Balance	3,069,412.52	
Royal Danish Embassy	12,071,011.73	
UNFPA/UNDP	600,000.00	
SWISS	4,460,000.00	
Ireland Embassy	9,360,052.00	
IDA	25,000,000.00	
CIDA	26,603,901.46	
Basic Health Service Project	2,000,915.99	
UNICEF	1,000,000.00	84,165,293.70
Total Funds Available		91,924,370.07
Transfers:		
Ministry a Health and Social Welfare	29,273,222.11	

Description	Amount (TZS)	(USD)
Local Government Authorities	56,943,698.42	
PMO - RALG	418,366.98	86,635,287.51
Unspent Balance		5,289,082.56

Trend of financing and expenditure for three years consecutively is reflected in Table below:

Table 21: Trend of Financing and Expenditure for Three Consecutive Years

Description	Amount (USD) FY 2013/2014	Amount (USD) FY 2012/2013	Amount (USD) FY 2011/2012
Opening balance	7,759,076	2,161,095	3,806,364
Unspent refund from MOHSW	3,069,413	205,441	386,033
UNDP	600,000	600,000	600,000
Royal Danish	12,071,012	12,933,264	17,942,000
Ireland	9,360,052	8,142,750	8,810,100
Netherland	0	14,066,811	23,384,874
CIDA	26,603,901	28,727,237	24,492,995
KFW	0	8,986,229	9,430,169
Switzerland	4,460,000	4,302,925	3,244,997
UNICEF	1,000,000	1,000,000	1,000,000
Norway	0	0	5,216,484
IDA	25,000,000	25,000,000	10,000,000
Basic Health Service Project	2,000,916		
Total receipt	91,924,370	106,125,752	108,314,016
Transfer			
MOHSW	29,273,222	38,654,507	52,414,116
LGAs	56,943,698	58,794,484	53,297,700
PMO-RALG	418,367	433,063	441,106
RAS-Coast and Council	0	484,623	0
Total transfer	86,635,288	98,366,677	106,152,921
Closing balance	5,289,083	7,759,075	2,161,095

4.3.3 Ministry of Health and Social Welfare Programme Financing

Development partners are depositing funds into the Basket Fund Holding Account at the Bank of Tanzania and thereafter the financing is channeled to the Ministry of Health and Social Welfare (MoHSW) on a quarterly basis through the Exchequer system. The funding to the Ministry follows the normal GoT financial management system whereby donors' financial commitments are included as part of the Ministry's annual budget.

During the year ended 30th June, 2014 the Ministry received a total of TZS.43,581,608,000 and actual expenditure incurred amounted to TZS.43,217,700,000 leaving unspent balance of TZS.363,908,000 which was transferred to Holding Account maintained at BoT as analysed below:

Table 22: Source of Funds for HBF MoHSW

Details	Amount (TZS.)
Received during the year	43,581,608,000
Expenditure	43,217,700,000
Unspent balance	363,908,000
Transferred to the Holding Account	363,908,000

4.3.4 PMO-RALG

The PMO RALG had total funds available for HSPS during the financial year of TZS.2,002,161,439.50 including an opening balance of TZS.518,995,683. However, as at 30th, June, 2014 there was an unspent balance of TZS 482,170,043.31 equivalent to 24% indicating that the project spent only TZS.1,519,991,396.19 equivalent to 76% as per details shown in Table below:

Table 23: Source of Funds for HBF PMO - RALG

Details	Amount (TZS)
Opening balance at 1/7/2013	518,995,683
Add: Funds received during the year	1,483,165,756.50
Total Funds available during year	2,002,161,439.50
Less: Total Expenditure for 2013/2014	1,519,991,396.19
Balance carried down 30/06/2014	482,170,043.31

4.3.5 Local Government Authorities

During the year under review, the LGAs had a total of TZS.112,106,285,842.44 including opening balances of TZS.25,969,608,138.44. However, as at 30th June, 2014 there was a closing balance of TZS. 23,003,972,568.44 equivalent to 21% indicating that the LGAs spent TZS.89,102,313,274 equivalent to 79% as reflected in table below and detailed analysis in Annexure XIII.

Table 24: Sources of Funds for HBF - LGAs

Detail	Amount (TZS)
Opening balance at 1/7/2013	25,969,608,138
Add: Funds received during the year	86,136,677,704
Total funds available during the year	112,106,285,842
Less: Total expenditure	89,102,313,274
Balance carried down 30/6/2014	23,003,972,568

4.4 Roads Fund (RF)

4.4.1 Introduction

The Roads Fund Board's main sources of revenue include Fuel Levy, Transit Charges, Overloading Fees, Interest Income and other income. On the other hand, external revenue source includes fund support from the DFID.

All monies collected as road toll imposed on diesel and petrol, transit fees, heavy vehicle licenses, vehicle overloading fees or from any other source determined by Parliament from time to time, are paid into the Road Fund. At least 90% of the money deposited in the Fund is required to be used for maintenance and emergency repair of classified roads and related administrative costs in mainland Tanzania in accordance with approved operational plans. Not more than 10% of the money deposited in the Fund should be used for roads development and related administrative costs in Mainland Tanzania in accordance with the plans and budgets approved by Parliament.

4.4.2 Road Fund Financing

During 2013/14 a total amount of TZS.647,714,205,143 was collected and a sum of TZS.515,406,651,339 was transferred to implementing agencies.

For the four consecutive years, the trend of revenues collection and funds distributed to the implementing agencies are as shown in the tables below:

Table 25: Trend of Revenue Collection

Source of Revenue	F/Y 2013/14 (TZS.)	F/Y 2012/13 (TZS.)	F/Y 2011/12 (TZS.)	F/Y 2010/11 (TZS.)
Fuel levy	626,016,642,507	434,468,898,000	390,996,682,899	314,835,603,840
Transit Charges	6,523,170,789	5,410,856,302	5,768,365,172	4,688,446,242
Overloading fees	8,690,585,402	7,938,259,280	10,002,200,612	6,247,230,173
DIFD Support funds	5,911,383,733	-	-	-
Interest Income	511,658,875	523,479,047	199,270,360	87,765,261
Other income	60,763,837	128,478,631	60,000,00	86,570,300
Total	647,714,205,143	448,469,971,260	406,966,519,043	325,945,615,816

Table 26: Funds Transferred to Implementing Agencies

Implementing Agency	F/Y 2013/14 (TZS.)	F/Y 2012/13 (TZS.)	F/Y 2011/12 (TZS.)	F/Y 2010/11 (TZS.)
TANROADS	314,535,652,200	283,246,804,820	249,583,958,050	177,461,613,000
PMO-RALG	149,778,882,000	134,879,430,868	113,571,339,937	84,505,559,745
DFID Funded project	5,911,383,733	-	-	-
Special allocation to TANROADS	5,189,267,605	10,683,902,732	9,695,201,950	2,729,168,800
Special allocation to Council	-	1,000,000,00	10,331,800,063	910,000,000
Ministry of Works	34,948,405,800	31,471,867,201	28,797,690,000	19,717,957,000
Special allocation to Ministry of Works	-	-	400,000,000	-
Roads Fund Board	5,043,060,001	4,541,394,980	3,219,703,752	2,839,942,501
Total	515,406,651,339	464,823,400,601	415,599,693,752	288,164,241,046

(a) Revenue

(i) Recurrent Grant

The Roads Fund Board approved budget estimates for recurrent account was TZS.6,787,060,000, however exchequer issues received was TZS.4,545,654,316 resulting into under release of TZS. 2,241,405,684.

(ii) Development Grant

The total approved budget estimates for development account was TZS.613,805,714,286 however, Roads Fund Board received exchequer issues of TZS.642,610,381,305 resulting into over release of TZS.28,804,667,019.

(b) Expenditure

(i) Recurrent Vote Account

The table below shows the trend of financial performance overview of Roads Fund Board on the Supply Vote Account for the financial year 2013/14.

Table 27: Supply Vote Account

Details	Amount (TZS)
Approved Estimates	6,787,060,000
Opening Balance	0
Exchequer Issues received	4,545,654,316
Actual Expenditure	4,277,919,779
Under release	(2,241,405,684)
Closing balance	267,734,537

Analysis for the current financial year shows that the total approved budget estimates for recurrent vote was TZS.6,787,060,000. However, Roads Fund Board had received total funds of TZS.4,545,654,316 resulting to under release of TZS.2,241,405,684 and closed with a balance of TZS.267,734,537 as a result of net expenditure of TZS.4,277,919,779 against total funds available.

(ii) Development Vote Account

The table below shows the trend of financial performance overview of Development funds released to implementing Agencies under the Roads Fund Board for the financial year from 2013/14.

Table 28: Development Vote Account

Details	Amount (TZS)
Approved Estimates	613,805,714,286
Opening Balance	825,904,060
Exchequer Issues received	642,610,381,305
Actual Expenditure	510,363,591,338
Over release	28,804,667,019
Closing balance	133,072,694,027

Analysis for the current financial year shows that the total approved budget estimates for development vote was TZS.613,805,714,286. However, Roads Fund Board had received total funds of TZS.642,610,381,305 resulting to over funding of TZS.28,804,667,019 and closed with a balance of TZS.133,072,694,027 as a result of net expenditure of TZS.510,363,591,338 against total funds available.

4.4.3 Roads Fund Local Government Authorities Financing

The Roads Fund in LGAs for the financial year 2013/2014 had total funds available amounting to TZS.186,951,395,258 which included TZS.34,507,059,704 being the balance brought forward from the previous year for RF activities. Detailed analysis for each Council is explained in Annexure XIV.

As at 30th June, 2014, there was an unspent balance of TZS.44,697,892,406 indicating that Councils managed to spend TZS.142,253,502,860 equivalent to 76% of the total funds available. Delays in releases of funds from both Treasury coupled with long procurement processes attributed to the huge unspent balances as shown in table below:

Table 29: Source of Funds for RF

Details	Amount (TZS)
Opening balance 1/7/2013	34,507,059,704
Funds received during the year	152,444,335,566
Total funds available during the year	186,951,395,258
Less: Total Expenditure for the year 2013/14	142,253,502,860
Balance as at 30th June, 2014	44,697,892,406

4.5 Tanzania Social Action Fund (TASAF II)

4.5.1 Project Financing

TASAF had total funds available during the financial year of TZS.71,861,645,206 equivalent to USD 43,552,512.25 which included the opening balance of TZS.4,481,311,741.52 (USD 2,715,946.51) for TASAF activities. Up to 30th June, 2014 there was closing balance of TZS.19,466,256,809.77 (USD.11,797,731.40) indicating that TASAF spent TZS.52,395,388,396.25 equivalent to USD 31,754,780.85 (that is

73%) of the total funds available. Details are as shown in table below:

Table 30: Project Financing

Description	Amount (TZS)	Amount in USD
Opening balance	4,481,311,741.52	2,715,946.51
Funds received during the year		
IDA	59,143,218,750.00	35,844,375.00
Government contributions	-	-
OPEC	2,865,190,762.50	1,736,479.25
Exchange gain/loss	5,371,923,952.00	3,255,711.49
Total receipts during the year	67,380,333,464.50	40,836,565.74
Total funds available during the year	71,861,645,206.02	43,552,512.25
Total Expenditure for 2013/2014	52,395,388,396.25	31,754,780.85
Balance as at 30/06/2014	19,466,256,809.77	11,797,731.40

Unspent fund of TZS.19,466,256,809.77 was received in June, 2014 for disbursement during July to December, 2014.

4.5.2 Funds Released to LGAs

Total funds available in the LGAs during the year amounted to TZS.16,240,958,730 which included an opening balance of TZS.2,148,865,691 being unspent monies during the year 2012/2013. However, as at 30th June, 2014 the Councils closed accounts with unspent amount of TZS.1,905,523,888 equal to 12% of the amount available. Refer table below.

However, the huge closing balance was caused by various Councils failing to implement projects as planned due to delays in transfer of funds to sub projects; limited experts at LGAs and Ward level for supervision and monitoring of the supported activities; and unreliable and frequent power shortages Annexure XV.

Table 31: Funds Released to LGAs

Details	Amount (TZS)
Opening balance 1/7/2013	2,148,865,691
Amount received	14,092,093,036
Funds available during the year	16,240,958,730
Amount spent	14,335,434,895
Balance as at 30th June, 2014	1,905,523,888

4.5.3 TASAF III Productive Social Safety Net

The new program was expected to be implemented for a period of ten years starting from 2012 and will consolidate the performance of TASAF II using Community Driven Development approach and facilitate implementation of public works, livelihood enhancing activities, scaling up of cash transfer programs, support targeted infrastructures as well as capacity building for effective delivery of the program.

TASAF III had total funds available during the financial year of TZS.20,120,091,504 equivalent to USD 12,268,348.48 without the opening balance as this is the first financial report for TASAF III activities. Up to 30th June, 2014 there was closing balance of TZS.4,413,318,809.14 (USD 2,691,048.05) indicating that TASAF spent 15,706,772,694.86 equivalents to USD 9,577,300.43. Details are shown in table below:

Table 32: TASAF III Productive Social Safety Net

Description	Amount in TZS.	Amount in USD
Funds received during the year:		
IDA	21,786,814,520.00	13,284,643.00
Government contributions	-	-
Exchange gain/loss	(1,666,723,016.00)	(1,016,294.52)
Total receipts	20,120,091,504.00	12,268,348.48
Total funds available during the year	20,120,091,504.00	12,268,348.48
Total Expenditure for 2013/14	15,706,772,694.86	9,577,300.43
Balance carried down 30/06/2014	4,413,318,809.14	2,691,048.05

4.6 Water Sector Development Programme

4.6.1 Financial Performance of the Water Sector Basket Fund

(a) Holding Account

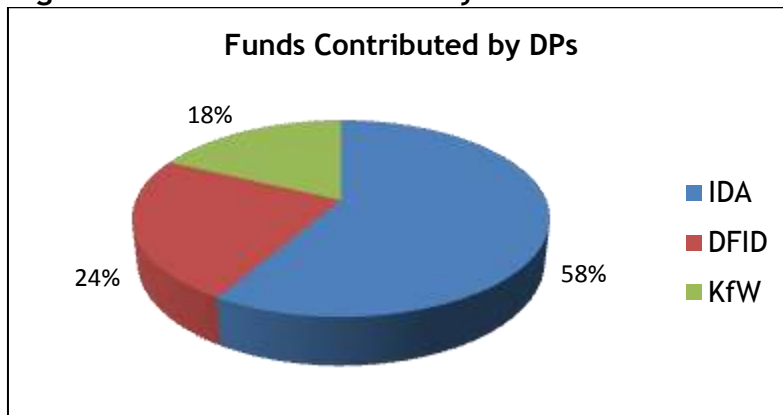
The Government of the United Republic of Tanzania and the Development Partners committed to contribute to the Water Sector Basket Fund Holding Account. During the financial year 2013/2014 the total amount was USD 66,404,110.43 in which USD 49,746,259.37 were received during the year while USD 16,657,851.06 was opening balance from the previous year.

Funds transferred during the year were USD 64,611,797.35 which include USD 19,393,582.40 to Local Government Authorities, USD 26,711,617.45 to the Ministry of Water and USD 18,506,597.50 to various projects leaving unspent balance of USD 1,790,313.08 as at 30th June, 2014 as shown in table below:

Table 33: WSBF Financial Performance

Descriptions	Amount USD.
Opening Balance	16,657,851.06
Unspent balance Ministry of Water	2,390,457.98
IDA	27,668,271.38
DFID	11,165,823.86
Unspent balance Ministry of Education	31,665.03
KFW	8,490,041.12
Total fund Available during the year	66,404,110.43
Less Transfers	
Ministry of Water and Irrigation	26,711,617.45
Local Government Authorities	19,393,582.40
Water Sector Forex Account	18,506,597.50
Total fund Transferred	64,611,797.35
Closing Balance	1,790,313.08

Figure 2: Funds Contributed by DPs



From the Table and Figure above, it is clear that IDA had large share of contribution towards this project (58%), followed by DFID (24%) and KfW with (18%).

(b) Financing of the Water Sector Development Programme

The Government of Tanzania and Development Partners released TZS.409,329,716,659.71 for the WSDP projects. In addition, there was an opening balance of TZS.27,871,229,365.70 which made a total of TZS.437,200,946,025.41 available for use in implementing various WSDP activities in the country. The WSDP financing for the financial year 2013/2014 is as shown in table below:

Table 34: Source of Funds for WSDP

Donor/Government	Amount (TZS)
GoT Contributions	166,000,000,000
DPs Contribution to Basket Fund	141,216,447,645.88
DPs Contribution to Earmarked Projects	97,834,539,808.10
Other sources-Community Contribution	2,376,820,082.72
Adjustment: Gain/(Loss) due to Exchange rate fluctuations	1,901,909,123.01
Total Contribution/released	409,329,716,659.71
Add: Opening balance as on 1/7/2013	27,871,229,365.70
Outstanding Advances	0.00
Total fund available during the year	437,200,946,025.41
Less: Payments during the year	414,358,354,337.43
Closing Balance as at 30th June, 2014	22,842,591,687.98

(c) Local Government Authorities

During the financial year 2013/2014, 160 Councils had total funds amounting to TZS.264,316,873,866 including opening balance of TZS.80,287,537,993 to implement WSDP activities in the Councils. However, as at 30th June, 2014 the Councils closed with an unspent amount of TZS. 69,498,598,515 equal to 26.3% of the amount available indicating that the Councils spent only TZS.194,818,275,341 or 73.7% of the total funds available. Details are as shown in table below and elaborated in Annexure XVI.

Table 35: Financial Performance

Details	Amount (TZS.)
Opening balance at 1/7/2013	80,287,537,993
Add: Funds received during the year	184,029,335,863
Total funds available during the year	264,316,873,866
Less: Total expenditure	194,818,275,341
Balance carried down 30/6/2014	69,498,598,515

(d) Ministry of Health and Social Welfare

During the year under review, the WSDP-NSC Project had a total amount of TZS.1,214,060,810 of which TZS.724,060,810 was from the previous year balance and TZS.490,000,000 from ADF for the implementation of the approved project activities.

However, the project had spent TZS.674,313,989 which is equivalent to 57% of the total funds available and the project closed with an unspent balance of TZS.521,264,221 as at 30th June, 2014 as shown in table below:

Table 36: Financial Performance - MoHSW

Details	Amount (TZS.)
Opening balance as at 1 st July, 2013	724,060,810
Add: Receipt during the year	490,000,000
Total fund available during the year	1,214,060,810
Less: Total expenditure	692,796,589
Balance as at 30 th June, 2014	521,264,221

4.7 Other Projects

During audit, the financial performance of other projects which adds to 79 was evaluated. Key aspects considered were contributions from Development Partners, opening balances, amounts received; expenditure incurred during the year and amounts remaining as unspent balances at the year-end. Details are analyzed in Annexure XVII.

CHAPTER FIVE

5.0 WEAKNESSES IN FINANCIAL, HUMAN RESOURCES AND PROCUREMENT MANAGEMENT

5.1 Introduction

This chapter aims at providing information on weaknesses and shortcomings on the financial, human resources and procurement management of Development Projects for the year under audit.

The purpose of audit findings and recommendations issued in this regard is to assist the auditees to rectify the issues raised therein in order to improve financial, human resource and procurement management and control the resources of the entities. The major weaknesses noted are analysed below:

5.2 Financial and Budgetary Management/ Discipline Issues

5.2.1 Expenditure Charged to Wrong Account Codes

TZS.1,316,262,517

Expenditure amounting to TZS.1,316,262,517 were charged to the wrong GFS codes for the 2013/14 (2012/13: TZS.1,015,579,515). Charging expenditure into incorrect account codes indicates that financial and budgetary discipline is lacking on the part of the Implementing Agencies' managements. Such practice also results into unnecessary variances, amount to diversion of funds from budgeted expenditure items and affect the implementation of planned activities of the projects concerned. This also contravenes the requirement of Order No. 23 (1) of LGFM 2009.

During the audit of this year, seventy eight (78) Councils were noted to have charged expenditures into incorrect codes as shown in table below:

Table 37: Expenditure Charged to Wrong Account Codes

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP	106,208,273	13	632,382,256	19	XVIII
2	HBF	479,418,002	33	383,197,259	28	XIX
3	RF	285,072,783	13	0	0	XX
4	WSDP	445,563,459	19	0	0	XXI
	Total	1,316,262,517	78	1,015,579,515	47	

From the analysis, it is clear that a number of IPs increased by 66% but the expenditure charged to wrong account codes increased by only 30% which effectively shows that the expenditure charged to wrong codes decreased by 36%.

5.2.2 Expenditure Made out of the Approved Budget

TZS. 1,449,514,079

My audit noted that thirty four (34) Councils incurred expenditure amounting to TZS. 1,449,514,079 for financing various activities that were not budgeted. This was contrary to Order No. 17 (2) & (3) and 18 (1) of the LGFM of 2009 and also implies that some planned activities were not implemented as budgeted. List of these councils is as shown in table below:

Table 38: Expenditure made out of the Approved Budget

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP	63,254,140	4	328,423,420	11	XXII
2	HBF	-	-	564,460,287	25	
3	RF	988,004,813	27	-	-	XXIII
4	Other projects	398,255,126	3	673,335,838	5	XXIV
	Total	1,449,514,079	34	1,566,219,545	41	

From the analysis, it is clear that a number of IPs decreased by 17% but the expenditure made out of budget hardly decreased by 7% which effectively shows that expenditure out of budget increased by 10%.

5.2.3 Under Release of Funds to the Projects

TZS.52,689,585,553

Various Councils had unimplemented activities due to insufficient funds released as compared to approved budget. Review of MTEF and development projects budget documents for the year 2013/2014 revealed that, approved budget in respect of one hundred sixty two (162) Councils amounting to TZS.52,689,585,553 was not released as budgeted.

Table 39: Under Release of Funds to the Projects

S.N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP	34,541,952,358	85	22,277,845,446	56	XXV
2	RF	11,748,382,804	72	-	-	XXVI
3	TASAF	245,198,810	1	-	-	
4	WSDP	-	-	1,512,000,000	1	
5	Other projects	6,154,051,581	4	-	-	XXVII
	Total	52,689,585,553	162	23,789,845,446	57	

From the analysis, it is clear that a number of IPs increased by 189% but the under release of funds to projects increased by 121% which effectively shows that there was an improvement in the release of funds to projects by 68% for the year under review.

5.2.4 Late Release of Funds TZS.12,036,465,500

I noted that twenty three (23) LGAs faced a significant delay in receipt of funds from the Treasury for implementation of various Health Basket Fund activities amounting to TZS.12,036,465,500. In some cases such disbursement of funds delayed for five (5) months and negatively affected the timely completion of project activities. The details are shown in Annexure XXVIII:

5.2.5 Projects not Completed TZS. 55,773,698,044

Under release of budgeted fund affects implementation of planned activities and consequently the overall objective of improving lives of the citizen. As a consequence, projects worth TZS.55,773,698,044 were not completed due to insufficient funds, late releases of funds to the projects and other factors such as bureaucratic procurement procedures and capacity

issues. Table below shows the list of Councils whose projects could not be completed during the year under review.

Table 40: Projects not completed

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP	2,110,892,964	9	-	-	XXIX
2	RF	17,393,059,400	61	-	-	XXX
3	TASAF	1,721,308,072	18	1,576,618,867	18	XXXI
4	WSDP	34,548,437,608	34	50,553,789,814	79	XXXII
	Total	55,773,698,044	122	52,130,408,681	97	

From the analysis, it is clear that a number of IPs increased by 26% but the project not completed increased by 7% which effectively shows that there was an improvement by 19% for the year under review.

5.2.6 Large Unspent Balances TZS.417,928,141,687

Seven hundred seventy five (775) development projects in LGAs, MDAs and PAs as at 30th June, 2014 had an unspent balance of TZS.417,928,141,687 mostly caused by delay in releasing of funds and long procurement processes as shown in table below:

Table 41: Large Unspent Balances

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP	28,421,266,538	160	14,778,757,617	133	XII
2	HBF	23,003,972,568	161	26,582,155,175	132	XIII
3	RF	44,697,892,406	162	0	0	XIV
4	TASAF	1,905,523,888	50	2,931,725,987	110	XV
5	WSDP	69,498,598,527	163	79,387,536,594	134	XVI
6	Other projects	250,400,887,760	79	432,133,565,786	102	XVII
	Total	417,928,141,687	775	555,813,741,159	509	

From the analysis, it is clear that a number of IPs increased by 52% but the unspent balances decreased by 25% which effectively shows that there was an improvement by 27% for the year under review.

5.3 Inadequate Expenditure Control - Expenditure Management

5.3.1 Diversion of Funds TZS.92,036,383.27

Three projects spent TZS.92,036,383.27 for various activities which were not related to project activities contrary to the signed finance agreement between Development Partners and Government of Tanzania as shown in the table below:

Table 42: Diversion of Funds - Other Projects

S/N	Name of the Project	Amount (TZS)
1	Tanzania Strategic Cities Project (TSCP)	45,768,398
2	The Health Sector Program Support (HSPS) PMO RALG	34,833,000
3	Secondary Education Development Program (SEDP II) PMO RALG	11,434,985
	Total	92,036,383

5.3.2 Partially Supported Payments Amounted to TZS. 6,513,514,748

The authenticity and genuiness of the expenditures are ascertained when they are fully and adequately supported with relevant documents. My review of expenditure noted that payments amounting to TZS.6,513,514,748 for one hundred thirty eight (138) implementers were made without proper supporting documents for the year 2013/14 (2012/13: TZS.10,279,595,054). This is contrary to Order No. 8 (2) (c) of the LGFM, 2009 as shown in table below:

Table 43: Partially Supported Payments

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP	688,587,244	23	470,661,014	25	XXXIII
2	HBF	689,882,836	47	1,660,648,887	54	XXXIV
3	RF	340,192,942	23			XXXV
4	TASAF	32,565,798	3	384,697,516	15	XXXVI
5	WSDP	1,215,901,770	30	1,422,428,791	33	XXXVII
6	Other projects	3,546,384,158	12	8,472,468,747	12	XXXVIII
	Total	6,513,514,748	138	10,279,595,054	60	

From the analysis, it is clear that a number of IPs increased by 130% but the problem of partially supported payments

decreased by 37% which effectively shows that there was an improvement in internal control over payments by 93% for the year under review.

5.3.3 Expenditure with Missing Payment Vouchers

TZS.465,022,573

The accuracy and authenticity of payments made could only be ascertained and confirmed with payment vouchers and other relevant supporting documents. In the absence of payment vouchers the scope of audit is limited.

However, my review of expenditure and other payments noted that expenditure amounting to TZS.465,022,573 could not be supported with payment vouchers for the year 2013/14 (2012/13: TZS.1,646,033,062). This is contrary to Order No. 34 (1) of the LGFM, 2009 and Section 45 (5) of the Local Government Finance Act of 1982.

During the audit of this year, such anomaly was noted in forty (40) councils as shown in table below:

Table 44: Expenditure with Missing Payment Vouchers

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP	28,614,300	9	703,778,713	11	XXXIX
2	HBF	194,447,491	14	927,786,976	17	XL
3	RF	111,416,365	11	0	0	XLI
4	TASAF	0	0	14,467,373	5	
5	WSDP	130,544,417	6	0	0	XLII
	Total	465,022,573	40	1,646,033,062	33	

From the analysis, it is clear that a number of IPs increased by 21% but the problem of missing payment vouchers decreased by 72% which effectively shows that there was an improvement by 93% for the year under review.

5.3.4 Utilization of Rolled Over Funds Without PMO-RALG Approval TZS.2,030,257,541

Fourteen (14) Councils utilized rolled over funds amounting to TZS.2,030,257,541 without obtaining an approval from PMO-RALG contrary to Para 3.5 of the Annual Performance Agreement for District, urban and feeder roads. In the absence of such approval, the rollover funds could not form part of the Performance Agreement for the year 2013/2014 and there is possibility that, funds could have been utilized for unintended activities. The details are shown in the table below.

Table 45: Utilization of Rolled Over Funds Without PMO-RALG

S/N	Councils	Amount (TZS)	S/N	Councils	Amount (TZS)
1	Kiteto DC	410,783,643	9	Longido DC	77,986,000
2	Bariadi DC	284,248,034	10	Ngara DC	58,061,205
3	Arusha CC	267,693,508	11	Nanyumbu DC	43,285,800
4	Chato DC	223,434,417	12	Missenyi DC	28,102,862
5	Kongwa DC	222,521,042	13	Newala DC	21,902,000
6	Hanang' DC	172,831,336	14	Bukoba DC	17,950,157
7	Muleba DC	109,188,200		Total	2,030,257,541
8	Meru DC	92,269,337			

5.3.5 Payments not Pre Audited TZS.3,192,097,091

Payments to the tune of TZS.3,192,097,091 for facilitating development projects activities were made by sixteen (16) Councils without being pre audited contrary to Paragraph 2.4.2 of the LAAM of 2009. Waiver of pre-payment examination may provide room for wasteful expenditure. The details are shown in table below:

Table 46: Payments not Pre Audited

S/N	Project	F/Y 2013/14		Annexures
		Amount (TZS)	No. of IPs	
1	RF	668,803,433	11	XLIII
2	WSDP	2,523,293,658	5	XLIV
	Total	3,192,097,091	16	

5.3.6 Retention Monies not Transferred to Deposit Account TZS.643,075,704

Twenty Councils had effected payment to various contractors' certificates and withheld retention money amounting to TZS.643,075,704 as per specific conditions of the respective contracts. However, retention funds held were not transferred to Miscellaneous Deposit cash account for safe custody waiting for expiration of defects liability period instead they were retained in the Roads Funds Account contrary to Sect 5.19 of LAAM, 2009. The amount retained in Roads Fund account might be used for unintended purposes and accumulation of unnecessary accounts payables. The details are shown in annexure XLV:

5.3.7 Imprests not Retired TZS. 190,022,942

Imprests amounting to TZS.190,022,942 for thirteen (13) development projects implementers issued during the year were not retired after completion of the intended activities contrary to Order 40(3) of the Local Government Financial Memorandum, 2009 and Reg.103 (1) of the Public Finance Regulation 2001. The list of implementers and the amount of imprests outstanding is shown in table below:

However the imprests not retired has increased from TZS.61,432,900 to TZS.190,022,942 from the financial year 2012/2013 to 2013/2014.

Table 47: Imprests not Retired

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexures
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	HBF	-	-	28,605,000	7	
2	WSDP	17,567,749	4	4,100,000	2	XLVI
3	Other projects	172,455,193	9	28,727,900	1	XLVII
	Total	190,022,942	13	61,432,900	10	

From the analysis, it is clear that a number of IPs increased by 30% but the unretired imprests increased by 209% which effectively shows that there was no improvement as the issue of unretired imprest increased by 179% for the year under review.

5.3.8 Deferred Payments TZS.53,516,832

Examination of payment vouchers and other related documents in six (6) Councils noted to have effected payments of TZS.53,516,832 to various payees relating to expenditure incurred in previous financial years without budgetary provision contrary to Order No. 22 (1) of Local Government Financial Memorandum, 2009. Details of these Councils are shown in table below:

Table 48: Deferred Payments

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Karatu DC	1,593,000	5	Nkasi DC	42,447,232
2	Kigoma DC	2,712,000	6	Sumbawanga DC	1,199,600
3	Musoma DC	2,640,000		Total	53,516,832
4	Meatu DC	2,925,000			

5.3.9 Goods and Services Procured Without Demand of TRA

Electronic Fiscal Receipt (EFR) TZS.11,964,455,317.94

Four project procured goods and services from various suppliers without demanding TRA electronic fiscal receipt contrary to Value Added Tax (Electronic fiscal Devices) Regulation 10(5) and 29(1) of GN No.192 published 28/5/2010. Details are shown in the table below:

Table 49: Goods and Services Procured Without Demand of TRA Electronic Fiscal Receipt (EFR)

S/N	Name of the Project	Amount (TZS.)
1	Urban Local Government Strengthening Program (ULGSP)	571,450,475.69
2	Tanzania Strategic Cities Project (TSCP)	11,325,125,545.20
3	Participatory Forest Management (PFM) PMO RALG	8,473,420.00
4	Dar Rapid Transit Agency	59,405,877.05
Total		11,964,455,317.94

5.4 Resource and Human Resources Capacity Issues

5.4.1 Roads Fund Projects Found with Various Anomalies

Physical verification of Roads Fund projects in 36 Councils with a total contract sum of TZS.6,181,799,827 revealed various anomalies in the implementation of these projects as reflected in Annexure XLVIII.

5.4.2 Inadequate Manpower and Professionals

An examination of council's staff requirement revealed shortage of thirty two thousand ninety one (32,091) staff in four hundred and thirteen (413) Councils within departments of development projects implementers as shown in table below. Shortage of staff may result into inefficiency and low performance for development projects that eventually limit government efforts of improving the sectors.

Table 50: Inadequate Manpower and Professionals

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexures
		Shortage of staff	No. of IPs	Shortage of staff	No. of IPs	
1	ASDP	5,928	94	7,471	80	XLIX
2	HBFB	24,252	112	11,704	56	L
3	RF	773	103	-	-	LI
4	WSDP	1,138	104	1,040	129	LII
	Total	32,091	413	20,215	265	

From the analysis, it is clear that a number of IPs increased by 56% but the problem of understaffing increased by 59% which effectively shows that the issue of understaffing is still challenge as it has increased by 3% for the year under review.

5.4.3 Lack of Periodic Internal Audit Reports

Assessments made on Internal Audit Units to thirty one (31) Councils for the financial year ended 30th June, 2014 revealed that they did not prepare separate quarterly reports for Health Basket Fund and Roads Funds contrary to Para 6.3(b) of Comprehensive Council Health Planning Guideline of 2011 and Order 14 (4) a-e of LGFM, 2009 respectively. Hence, the implemented activities of development projects could not be internally evaluated by the Council management. Number of the Councils is shown in table below:

Table 51: Lack of Periodic Internal Audit Reports

S/N	Project	No. of IPs (2013/14)	No. of IPs (2012/13)	Annexure
1	HBF	21	15	LIII
2	RF	10	-	LIV
	Total	31	15	

From the analysis, it is clear that a number of IPs without periodic internal audit reports increased by 107% during the year under review.

5.4.4 Non Implementation of Project Activities with Estimated Costs TZS. 44,173,220,351

Audit of action plan and implementation reports of development projects revealed that forty six (46) councils have failed to implement planned activities with estimated costs of TZS.44,173,220,351. Numbers of implementers are shown in table below.

Table 52: Non Implementation of Project Activities

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	HBF	4,002,916,723	41	-	-	LV
2	TASAF	-	-	1,090,493,650	6	
3	Other projects	40,170,303,628	5	-	-	LVI
	Total	44,173,220,351	46	1,090,493,650	6	

From the analysis, it is clear that a number of IPs increased by 667% but the the projects' activities not implemented increased by 3,951% which effectively shows that there was no improvement as the number of projects in progress has increased by 3,284% for the year under review.

5.5 Procurement and Compliance Issues

5.5.1 Ineligible Payments (VAT) TZS. 190,080,547

Payments of VAT amounting to TZS.190,080,547 made by thirteen (13) implementing agencies were included in the expenditure incurred on various activities contrary to Section 9.2.2 of the MoU between the Government of Tanzania and Development Partners. Non-compliance with the grant

agreement leads to inadequacy of funds to support the project's planned activities. Details are shown in table below:

Table 53: Ineligible Payments (VAT)

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP	-	-	4,111,033	2	
2	HBF	-	-	5,819,093	2	
3	WSDP	190,080,547	13	-	-	LVII
	Total	190,080,547	13	9,930,126	4	

From the analysis, it is clear that a number of IPs increased by 225% but the ineligible expenditure increased by 1814% which effectively shows that there was no improvement for the year under review.

5.5.2 Procurement of Goods and Services Without Tender Board Approval - TZS. 2,010,453,208

There were twenty six (26) Councils which procured goods worth TZS.2,010,453,208 from suppliers without approval from established Tender Boards contrary to Reg. 57 (3) (a) of PPR, 2013. Details are shown in table below:

Table 54: Procurement of Goods and Services Without Tender Board Approval

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP	82,526,900	3	119,854,861	4	LVIII
2	HBF	441,249,526	9	904,023,258	13	LIX
3	RF	1,486,676,782	14	-	-	LX
4	WSDP	-	-	1,256,270,949	7	
	Total	2,010,453,208	26	2,280,149,068	24	

From the analysis, it is clear that a number of IPs increased by 8% but the procurement of goods and services without Tender Board approval decreased by 12% which effectively shows that there was improvement for the year under review.

5.5.3 Procurement Made Without Competitive Bidding TZS. 592,220,816

My review of procurement made during the year noted that fifteen (15) implementers purchased goods amounting to TZS.42,734,975 during the year under review (2012/13: TZS.21,358,611) without obtaining at least three quotations from eligible suppliers. This is contrary to Reg. 76 of the Public Procurement (goods, works, non-consultant services and disposal of public assets by Tender), Regulation 2013 and First Schedule of the Local Government Authorities Tender Boards Regulations, 2007. Details are as shown in table below:

Table 55: Procurement made Without Competitive Bidding

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP	42,734,975	3	21,358,611	3	LXI
2	HBF	549,485,841	12	267,422,480	14	LXII
3	RF	-		0	0	
4	TASAF	-		22,239,994	5	
5	WSDP	-		29,873,400	1	
6	Other projects	-		69,205,000	1	
	Total	592,220,816	15	410,099,485	24	

From the analysis, it is clear that a number of IPs decreased by 37% but the procurement made without competitive bidding increased by 44% which effectively shows that there was no improvement for the year under review.

5.5.4 Stores not Recorded in Ledgers TZS. 525,669,688

Store records were not maintained properly to keep trail of inventory movement contrary to Order No. 54 (3) of the LGFM, 2009. Consequently, final disposal of goods worth TZS.525,669,688 for this year (2012/13: TZS.10,909,373,412) could not be ascertained. This lack of control of stores might result into misappropriation and misuse of resources without being detected. Following review of store records, twelve (50) implementers were found to have had items which were not taken on ledger charges as summarized in table below:

Table 56: Stores not Recorded in Ledgers

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP	100,374,347	12	47,475,848	11	LXIII
2	HBF	192,953,568	18	374,479,679	19	LXIV
3	RF	28,680,294	7	0	0	LXV
4	TASAF	10,371,200	2	31,187,725	4	LXVI
5	WSDP	36,447,159	6	56,567,949	19	LXVII
6	Other projects	156,843,120	5	10,399,662,211	6	LXVIII
	Total	525,669,688	50	10,909,373,412	59	

From the analysis, it is clear that a number of IPs decreased by 15% but the stores not recorded in ledgers decreased by 95% which effectively shows that there was improvement as the stores recorded in the ledgers decreased by 80% for the year under review.

5.5.5 Procurement of Goods and Services through Cash

TZS. 194,869,383

Twenty five Councils (25) granted cash amounting to TZS.194,869,383 to various staff to procure various items contrary to Order 68 and 69 of LGFM, 2009 which require orders to be placed by using LPO and subsequently payment is settled using cheques. Under this circumstance prices paid for the procurement made might not be reasonable and items procured may be of low quality. Details are shown in table below:

Table 57: Procurement of Goods and Services through Cash

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP	37,171,000	7	-	-	LXIX
2	HBF	140,666,983	16	42,679,688	7	LXX
3	WSDP	17,031,400	2	-	-	LXXI
	Total	194,869,383	25	42,676,688	7	

From the analysis, it is clear that a number of IPs increased by 257% but the procurement of goods and services through cash increased by 357% which effectively shows that there was no improvement as the problem increased by 100% for the year under review.

5.5.6 Procurement of Services from Unapproved Suppliers TZS. 457,955,377

Regulation No. Reg. 57 (3) (a) of PPR, 2013, requires the list of suppliers selected to be submitted to the appropriate Tender Board for approval and thereafter the procuring entity shall address a request for quotations to all approved suppliers simultaneously. To the contrary, twenty five (25) Councils procured goods, works and non consultants' services amounting to TZS. 457,955,377 from suppliers who were not approved by the Government Service Procuring Agency (GPSA) (2012/13: TZS.365,347,622). Details of such procurement made are explained in table below:

Table 58: Procurement of Services from Unapproved Suppliers

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP	119,611,300	6	34,610,451	4	LXXII
2	HBF	338,344,077	19	297,695,684	19	LXXIII
3	WSDP	-	-	33,347,622	6	
	Total	457,955,377	25	365,653,757	29	

From the analysis, it is clear that a number of IPs decreased by 14% but the procurement of services from unapproved suppliers increased by 25% which effectively shows that there was no improvement as the procurement from unapproved suppliers increased by 11% for the year under review.

5.5.7 Goods not Delivered TZS. 594,361,821

Payments amounting to TZS.594,361,821 were made in advance to various suppliers but review noted such goods were not delivered and accounted for in full in the stores ledgers for the year under review (2012/13: TZS.612,017,525). Advance payment for goods was contrary to Regulation No.114 of PPR 2013.

This anomaly was observed in sixteen (16) implementers as described in table below:

Table 59: Goods not Delivered

S/N	Project	F/Y 2013/14		F/Y 2012/13		Annexure
		Amount (TZS)	No. of IPs	Amount (TZS)	No. of IPs	
1	ASDP			84,249,527	4	
2	HBF	322,891,246	11	527,767,998	18	LXXIV
3	WSDP	271,470,575	5			LXXV
	Total	594,361,821	16	612,017,525	22	

From the analysis, it is clear that a number of IPs decreased by 27% but the goods not delivered decreased by 3% which effectively shows that there was no improvement for the year under review.

5.5.8 Procurement of Medical Supplies without MSD Approval

TZS.1,123,256,328

For typical economical disbursement of funds, hospital equipment and medical supplies should be procured from Medical Stores Department (MSD) at the most economical prices. However, audit noted that, medical items worth TZS.1,123,256,328 were procured by thirty three (33) Councils from private suppliers without MSD approval. This is contrary to Sect.4 of the Local Authorities Tender Boards (establishment and proceedings) Regulations, 2007 and and Government directives as shown in Annexure LXXVI.

The reported cases of procurement of medical supplies without MSD approval has been increasing year after year due to non-compliance with laws, regulations and Government directives by the implementers; where by in 2011/12 the increase was TZS.613,058,464 and in 2012/13 the increase was TZS.97,978,264.2. Implementers are urged to ensure the procurement of drugs and medical equipment are done in line with Government directives in order to obtain goods of high quality and at a lowest prices and procurement from private suppliers should be made after obtaining out of stock certification from MSD.

5.5.9 Liquidated Damages not Charged TZS.340,581,986

Eighteen Councils entered into contracts with various contractors for implementation of Roads fund projects. The contract periods were stipulated in the special conditions of contracts and no extension of time was granted to the contractors. However the contractors delayed to complete the work within the agreed completion date and liquidated damages amounting to TZS.340,581,986 were not charged from the contractors contrary to Regulation 112 (1) of the Public Procurement Regulations, 2013. The works may take longer time to be completed and may also lead to contract variations. The details are shown in the table below:

Table 60: Liquidated Damages not Charged/Deducted -RF

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Ileje DC	67,113,700	11	Tandahimba DC	9,567,597
2	Siha DC	62,712,131	12	Mbarali DC	7,961,500
3	Mpwapwa DC	39,154,200	13	Kigoma DC	7,730,500
4	Sengerema DC	29,545,000	14	Urambo DC	5,365,216
5	Rombo DC	28,233,772	15	Morogoro DC	4,485,116
6	Masasi DC	17,939,876	16	Tarime TC	1,476,463
7	Kilwa DC	17,883,180	17	Simanjiro DC	1,418,965
8	Kalambo DC	16,736,208	18	Sumbawanga MC	216,570
9	Kilombero DC	12,529,043		Total	340,581,986
10	Handeni DC	10,512,950			

5.5.10 Withholding Tax not Remitted to TRA TZS.2,355,045,886

Implementers collect withholding taxes on behalf of the Tanzania Revenue Authority (TRA) and remittance to be effected to TRA within seven days after the end of each month. Review of the payments made during the year to the various contractors revealed that twenty six (26) implementers failed to remit withholding tax amounting to TZS.2,355,045,886 to TRA contrary to Section 24 of the Finance Act 2013 and Section 84.-(1) of the Income Tax Act, 2004 (Revised 2008). The details are shown in table below:

Table 61: Withholding Tax not Remitted to TRA

S/N	Project	F/Y 2013/14		Annexure
		Amount (TZS)	No. of IPs	
1	RF	817,336,849	23	LXXVII
2	Other Projects	1,537,709,037	3	LXXVIII
	Total	2,355,045,886	26	

5.5.11 Interest Charged due to Delay in Paying the Contractor TZS.3,518,707,699

It was noted that TZS.3,518,707,699 was paid by three projects (3) as interest charges due to delaying in paying certificate of payments to the contractors as detailed in table below:

Table 62: Interest Charged due to Delay in Paying the Contractor - Other Projects

S/N	Project Title	Amount(TZS)
1	Road Sector Support Project (RSSP 1)	768,899,602
2	Singida - Babati - Mijingu Road Project	2,542,198,450
3	Danish Road Sector Programme Support Phase - III (DANIDA)	207,609,647
Total		3,518,707,699

The trend shows that interest charges due to late payment of the contractors increased as compared to previous year's amount of TZS.1,068,351,926. The government should ensure that enough funds are committed and released timely to avoid the payment of penalties in the form of interest.

CHAPTER SIX

6.0 CONCLUSIONS AND RECOMMENDATIONS

6.1 Introduction

This part of the general report of development projects provides a brief summary of major audit findings of the individual management letters and reports issued to the respective Accounting Officers. These individual management letters contain recommendations on issues noted which require improvements.

The Accounting Officers responsible for implementation of development projects are required to prepare responses on the CAG's findings and recommendations and submit them to the Paymaster General as per Sect. 40 of the Public Audit Act No.11 of 2008 and Regulations 86 and 94 of the Public Audit Regulations of 2009. I have pointed out general weaknesses in financial, human resources and procurement processes on the management of the development projects.

Most of the weaknesses noted are similar to previous years' findings the situation which implies that our recommendations are not seriously taken by implementers of development projects.

Also as far as Sect. 12 of Public Audit Act, No. 11 2008 is concerned; I have made a number of general recommendations to the implementers of the development projects so as to improve accountability of public resources.

6.2 General Conclusions

6.2.1 Weaknesses in Financial Management

Accounting Officers did not adequately manage or supervise projects and failed to address and implement important recommendations. As such there are previous year's recommendations which remained unattended amounting to TZS.197,770,408,115 as at the date of this report compared to TZS.106,707,796,940, TZS.20,289,040,011 and 129,329,551,647 reported in 2010/11, 2011/12 and 2012/13 respectively.

- The scope of audits of the Internal Audit Units in MDAs and LGAs has left much to be desired. My audit generally observed that the units conducted audit which were not in line with requirements of the MoU of the projects. As such, important areas like audit of financial statements and operations of Development Projects including the accountability and performance evaluation of projects were not adequately covered in most LGAs.
- The problem of missing payment vouchers and other supporting documents is still common to most of LGAs that implement development projects. The audit identified missing payment vouchers and improperly vouched expenditure amounting to TZS. 6,978,537,321 in 2013/14. This is an indication of ineffective internal control systems. The majorities of the Councils have not been able to redress this weakness and hence keeps on recurring something which raises concern on the effectiveness of the management of the Councils. I would like to remind the management of the Councils on their primary responsibility in ensuring that, accountable documents like payment vouchers are properly safeguarded.
- In my audit, I found some LGAs diverted and spent funds to other activities which were not related to the projects. This practice has negatively affected the implementation of most projects in those LGAs and MDAs. In the current year diversion of the projects funds amounting to TZS. 1,541,550,462 was observed.
- Most development projects are done at the village administrative levels of government. Villages lack most of the critical capacities to implement such projects without the assistance and supervision from the Councils. However, Accounting Officers of most LGAs neither conduct regular site visits nor provide adequate guidance supervision to these projects. In my opinion, inadequate supervision of the projects

by the Councils together with capacity issues contributes to substandard projects and late delivery of projects at village levels.

- During audit, I noted cases of non-compliance with statutory requirements in LGAs and MDAs on remittance of withholding tax to TRA and the use of TRA Electronic Fiscal Receipts (EFR). Review of payments made to suppliers of goods and services in 26 projects implementers revealed that a total withholding taxes of TZS. 2,355,045,886 were not remitted to TRA as on 30th June, 2014 contrary to Sect. 24 of the Finance Act, of 2013 and Sect. 84 (1) of the Income Tax Act, of 2004 (Revised 2008). Also four development projects implementers procured goods and services worth TZS 11,964,455,318 without demanding TRA Electronic Fiscal Receipts (EFR) contrary to Reg.10 (5) and 29 (1) of GN No. 192 of 28th May, 2010. Non-compliance with statutory requirements leads to deny the Government the revenue for enhancing live hood of the people of this country.

6.2.2 Inadequate Human Resources

During the audit I selected a sample of LGAs for each of the five major development projects in order to assess the adequacy of human resources. The number of LGAs reviewed is shown in bracket against each projects - ASDP (93), HBF (112), RF (103) and WSDP (104). The audit identified that the agricultural sector has a shortage of 5,928 staff whereas the health sector, works departments and the water sector were understaffed by 24,252, 773 and 1,138 respectively. My audit of a representative LGAs, however, noted that deficiency of technical staff had a negative impact on the general performance of the development projects in most of the LGAs. Thus in my view the staffing level of LGAs was seen to be the biggest challenge in the implementation of development projects in the country.

6.2.3 Weaknesses in Procurement Management

During the year, I noted weaknesses in procurement management in almost all LGAs and MDAs implementing development projects. In the individual management letters submitted to each Accounting Officer, I have made a statement that almost all management implementing major

Development Projects did not fully comply with the procurement laws as required by the Public Procurement Act No. 7 of 2011 and its related Regulations of 2013.

My concern is on the level of understanding of the requirements of the country's procurement laws and regulations. The problem still exists as anomalies noted in year 2013/14 were TZS.9,358,076,306 (Common ones were Procurement without Tender Board approval TZS.2,010,453,208; Goods purchased and paid for but not delivered TZS.594,361,821; Procurement made without competitive bidding TZS. 592,220,816; and stores not accounted for TZS.525,669,688) as compared to TZS.1,375,404,672; TZS.39,461,168,319 and TZS.32,323,051,169 & USD114,806 in years 2010/11, 2011/12 and 2012/2013 respectively.

6.3 General recommendations

As far as Sect. 12 of Public Audit Act, No. 11 of 2008 is concerned, I have made a number of general recommendations to the implementers of the development projects so as to improve accountability of public resources.

- Accounting Officers responsible for financial controls and management of the Development Projects are advised to put more efforts in ensuring that recommendations pertaining to previous years' audit are attended accordingly, so as to avoid the possibility of recurring the same weaknesses in future.
- The Ministry of Finance (Treasury) and PMO-RALG to ensure; (a) the implementing MDAs and LGAs duly comply with terms and conditions of projects' MoUs. This will facilitate the timely release of funds from DPs to the projects; (b) allocated funds under the custody of the Treasury and LGAs are timely released as approved to the earmarked projects. This will avoid delays in the implementation of projects and any cost overrun resulting from the passage of time and inflation; and (c) follow up

with Development Partners to ensure they fulfill their commitments as agreed.

- Management of the LGAs in collaboration with PMO-RALG and PO-PSM ensure continuous system of monitoring staffing levels and filling in the vacant positions in the Councils in order to improve the implementation of projects and service delivery to the community.
- Management of MDAs and LGAs ensure proper documentation and record keeping and requirements of the MoU are duly complied in particular regular audit of the financial statements and operations of the development projects including an adequate review of the quarterly performance reports and other performance evaluation of projects
- Managements of MDAs and LGAs ensure the Internal Audit Units and other inspection teams regularly visit and audit the implementation of the development projects and their works adequately cover all critical areas of the projects' implementation. Effective functioning of the Internal Audit Units will enhance governance and good financial management of the development projects and public sector at large.
- Accounting Officers ensure that all payments are authenticated by proper authorities and supporting documents are in line with the requirements of Regulation 95(4) of the Public Finance Regulations of 2001 and Order 8 (2) (c) of LGFM, 2009. Internal checks such as pre auditing need to be strengthened.
- The Accounting Officers strengthen management and budgetary control over expenditure in order to ensure value for money is achieved from their spendings. This will ensure resources are used in an effective, efficient, economical and

transparent manner and that all expenditures are adequately recorded and reported.

- Accounting Officers ensure that procurement of works, goods and services comply with the requirements of the Public Procurement Act of 2011 together with its Regulations of 2013 and Order No.272 of Local Government Financial Memorandum (LGFM) of 2009 as well as projects' MoUs in order to ensure value for money and great transparency is achieved from projects' procurement.
- Accounting Officers should not deal with suppliers of goods and services who do not issue TRA Electronic Fiscal Receipts (EFR) as to comply with Reg. 10(5) and 29(1) of the GN. 192 published on 28th May, 2010. The Accounting Officers are also required to ensure that all withholding taxes are remitted to TRA as stipulated in Sect. 24 of the Finance Act of 2013 and Sect. 84(1) of Income Tax Act of 2004 (Revised 2008). This will enhance Government revenue collection.

ANNEXURES

Annexure I

Unresolved Previous Year Matters TZS. 34,863,293,462 - ASDP

SN	Council	Amount(TZS)	SN	Council	Amount(TZS)
1	Kongwa DC	584,624,000	41	Misenyi DC	45,670,715
2	Mpwapwa DC	977,294,523	42	Ukerewe DC	259,428,160
3	Kasulu DC	37,255,500	43	Bukoba MC	7,609,430
4	Iramba DC	234,509,100	44	Bukoba DC	241,058,797
5	Manyoni DC	727,528,553	45	Chato DC	89,731,355
6	Singida DC	2,204,253	46	Kinondoni DC	77,225,000
7	Tabora DC	87,407,000	47	Mafia DC	58,308,795
8	Temeke MC	179,957,000	48	Magu DC	19,283,302
9	Lindi MC	7,103,000	49	Tunduru DC	148,350,002
10	Liwale DC	575,318,560	50	Ushetu DC	263,450,982
11	Nachingwea DC	911,233,560	51	Mbarali DC	256,975,000
12	Ruangwa DC	342,902,393	52	Songea MC	37,650,000
13	Kilombero DC	3,218,617,906	53	Mbinga DC	25,208,570
14	Kilosa DC	327,840,000	54	Namtumbo DC	8,086,000
15	Morogoro DC	4,987,595,101	55	Nyasa DC	254,478,000
16	Morogoro MC	426,243,261	56	Iringa MC	254,399,000
17	Masasi DC	1,375,461,296	57	Kigoma MC	38,188,500
18	Mtwara DC	42,193,000	58	Kibondo DC	352,939,019
19	TandahimbaDC	230,584,653	59	Dodoma MC	294,951,000
20	Kisarawe DC	78,441,335	60	Shinyanga DC	31,745,616
21	Mkuranga	122,652,230	61	Muleba DC	1,784,272,797
22	Kilwa DC	294,920,965	62	Meatu DC	16,465,500
23	Kilindi DC	130,352,432	63	Kishapu DC	1,427,074,805
24	Arusha DC	443,739,887	64	Bukombe DC	27,629,562
25	Babati DC	278,542,345	65	Maswa DC	1,992,123,620
26	Babati TC	21,786,332	66	Biharamulo DC	70,034,112
27	Hanang DC	131,433,241	67	Sikonge DC	470,903,694
28	Handeni DC	589,725,729	68	Bahi DC	30,644,684
29	Karatu DC	7,621,146	69	Mpanda TC	106,768,000
30	Kiteto DC	33,042,000	70	Mpanda DC	671,042,300
31	Longido DC	93,838,099	71	Ludewa DC	450,000,000
32	Lushoto DC	42,940,500	72	Chunya DC	1,049,489,100
33	Meru DC	11,255,000	74	Tarime DC	2,288,469,358
34	Mkinga DC	21,712,379	75	Serengeti DC	202,692,260
35	Monduli DC	4,832,900	76	Rorya DC	2,181,851,963
36	Muheza DC	35,000,000	77	Musoma DC	7,680,000
37	Mwanga DC	513,952,275	78	Bunda DC	101,796,748
38	Ngorongoro DC	32,500,000	79	Karagwe DC	790,826,284
39	Same DC	39,149,872	80	Geita DC	105,480,106
40	KigomaDC	120,000,000		Total	34,863,293,462

Unresolved Previous Year Matters TZS.13,243,030,880 - HBF

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Arusha CC	204,924,790	52	Simanjiro DC	12,846,002
2	Meru DC	167,502,610	53	Kiteto DC	17,543,980
3	Monduli DC	20,159,200	54	Hanang' DC	460,418,361
4	Ngorongoro DC	46,196,427	55	Babati DC	295,107,066
5	Karatu DC	284,644,860	56	Mbulu DC	209,847,742
6	Longido DC	185,812,375	57	Babati TC	267,021,827
7	Arusha DC	255,103,942	58	Musoma MC	34,493,281
8	Bagamoyo DC	93,043,000	59	Musoma DC	158,083,809
9	Rufiji DC	49,279,883	60	Rorya DC	60,851,368
10	Kisarawe DC	69,092,061	61	Tarime DC	7,283,500
11	Kibaha DC	16,922,000	62	Bunda DC	12,375,000
12	Temeke MC	81,741,086	63	Mbozi DC	55,124,037
13	Ilala MC	563,447,448	64	Mtwara MC	23,200,011
14	Kinondoni MC	68,154,874	65	Mtwara DC	86,209,185
15	Kondoa DC	65,710,628	66	Masasi DC	53,891,800
16	Mpwapwa DC	42,155,437	67	Newala DC	29,881,790
17	Kongwa DC	76,452,989	68	Tandahimba DC	29,510,000
18	Geita DC	521,024,617	69	Morogoro MC	6,871,000
19	Chato DC	73,026,000	70	Morogoro DC	155,413,151
20	Bukombe DC	22,803,960	71	Kilosa DC	1,712,653,526
21	Bukoba MC	4,710,800	72	Kilombero DC	204,153,900
22	Bukoba DC	12,132,100	73	Mvomero DC	16,041,500
23	Misenyi DC	10,038,360	74	Magu DC	92,739,310
24	Biharamulo DC	7,245,000	75	Kwimba DC	184,214,112
25	Karagwe DC	203,236,929	76	Misungwi DC	41,444,880
26	Muleba DC	245,765,840	77	Ukerewe DC	189,088,008
27	Ngara DC	71,075,145	78	Sumbawanga MC	141,032,313
28	Mpanda TC	38,761,337	79	Sumbawanga DC	188,714,646
29	Kigoma MC	37,945,812	80	Nkasi DC	162,379,821
30	Kigoma DC	21,738,000	81	Songea MC	16,150,000
31	Kasulu DC	511,982,429	82	Mbinga DC	39,192,425
32	Kibondo DC	21,149,995	83	Namtumbo DC	63,409,251
33	Moshi MC	8,175,648	84	Singida MC	2,173,500
34	Moshi DC	6,776,465	85	Singida DC	19,548,297
35	Rombo DC	77,840,053	86	Manyoni DC	39,067,648
36	Hai DC	22,889,544	87	Maswa DC	343,136,573
37	Siha DC	4,662,500	88	Meatu DC	28,568,284
38	Mwanga DC	61,991,674	89	Shinyanga MC	10,411,165.52
39	Lindi MC	271,116,013	90	Shinyanga DC	182,997,696
40	Lindi DC	81,652,760	91	Ushetu DC	125,383,875
41	Ruangwa DC	99,088,415	92	Kishapu DC	156,729,923
42	Nachingwea DC	113,088,435	93	Tabora DC	142,440,632
43	Liwale DC	29,647,273	94	Tabora MC	176,711,367
44	Kilwa DC	148,294,400	95	Sikonge DC	36,158,046

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
45	Korogwe DC	437,098,515	96	Urambo DC	392,233,412
46	Lushoto DC	228,632,692	97	Igunga DC	373,054,550
47	Handeni DC	36,309,300	98	Nzega DC	219,460,470
48	Pangani DC	31,858,773	99	Muheza DC	15,946,060
49	Kilindi DC	27,986,347	100	Mkinga DC	39,180,637
50	Ludewa DC	2,997,400		Total	13,243,030,880
51	Makete DC	29,556,000			

Annexure III

Unresolved Previous Year Matters TZS.22,047,328,014 - Roads Fund

S/N	Councils	Amount (TZS)	S/N	Councils	Amount (TZS)
1	Mwanza CC	5,881,909,196	46	Musoma DC	87,261,091
2	Bukoba DC	1,227,552,962	47	Sikonge DC	86,060,600
3	Kilosa DC	1,008,349,689	48	Moshi MC	84,597,582
4	Sumbawanga DC	974,510,413	49	Korogwe TC	78,842,059
5	Tabora MC	842,326,317	50	Magu DC	55,405,585
6	Kasulu DC	658,496,546	51	Hai DC	52,348,580
7	Kwimba DC	502,601,217	52	Tandahimba DC	51,972,400
8	Iringa MC	489,827,898	53	Bunda DC	51,532,423
9	Kilwa DC	452,130,972	54	Kongwa DC	48,433,059
10	Dodoma MC	441,908,685	55	Songea DC	47,346,460
11	Sumbawanga MC	437,217,245	56	Rombo DC	38,923,371
12	Sengerema	431,158,000	57	Ilala MC	38,118,040
13	Kiteto DC	428,973,204	58	Ileje DC	36,914,940
14	Hanang' DC	424,105,277	59	Mbozi DC	36,395,131
15	Longido DC	423,874,630	60	Kibaha DC	35,911,535
16	Masasi DC	414,316,622	61	Singida DC	33,258,530
17	Chato DC	375,389,532	62	Tabora DC	31,666,400
18	Urambo DC	372,882,700	63	Tunduru DC	31,602,500
19	Babati DC	356,763,978	64	Kalambo DC	30,205,000
20	Kinondoni MC	356,662,124	65	Makambako TC	30,138,740
21	Simanjiro DC	333,262,649	66	Handeni DC	25,949,850
22	Kibondo DC	318,649,550	67	Arusha DC	24,044,500
23	Ngorongoro DC	301,397,878	68	Chamwino DC	23,788,000
24	Lindi MC	255,053,957	69	Mbeya DC	22,903,300
25	Nkasi DC	245,877,100	70	Liwale DC	22,664,311
26	Morogoro DC	231,987,560	71	Bukombe DC	22,119,897
27	Kishapu DC	221,595,000	72	Geita DC	21,742,000
28	Kilindi DC	190,227,351	73	Ludewa DC	21,650,344
29	Meru DC	186,259,549	74	Karatu DC	20,965,984
30	Igunga DC	184,803,248	75	Lushoto DC	15,575,000
31	Ulanga DC	158,837,700	76	Kilombero DC	15,002,100

S/N	Councils	Amount (TZS)	S/N	Councils	Amount (TZS)
32	Mvomero DC	156,628,168	77	Songea MC	14,706,928
33	Rufiji DC	145,420,615	78	Nanyumbu DC	14,000,000
34	Mtwara MC	141,006,016	79	Rorya DC	12,012,779
35	Missenyi DC	133,935,470	80	Biharamulo	9,237,419
36	Musoma MC	121,940,000	81	Mpanda TC	8,920,000
37	Same DC	118,237,352	82	Arusha CC	6,230,232
38	Kigoma Ujiji MC	115,289,674	83	Mbulu DC	4,580,000
39	Bukoba MC	104,095,162	84	Shinyanga DC	4,516,097
40	Ushetu DC	102,845,685	85	Mafia DC	4,514,948
41	Maswa DC	98,200,046	86	Makete DC	4,177,536
42	Singida MC	94,704,800	87	Mpwapwa DC	2,711,082
43	Misungwi DC	93,979,383	88	Bariadi DC	1,785,000
44	Morogoro MC	91,576,219	89	Mkinga DC	1,086,000
45	Karagwe DC	88,335,750	90	Moshi DC	407,592
				Total	22,047,328,014

Annexure IV

Unresolved Previous Year Matters- WSDP TZS. 33,217,161,447

S/ N	Council	Amount (TZS)	S/ N	Council	Amount (TZS)
1	Chamwino DC	1,121,955,475	45	Misungwi DC	1,757,112,991
2	Kondoa DC	20,496,916	46	Sengerema DC	622,988,016
3	Kongwa DC	839,050,254	47	Ukerewe DC	54,625,000
4	Dodoma MC	359,204,755	48	Mwanza CC	243,569,983
5	Mpwapwa DC	2,440,000	49	Kishapu DC	375,528,475
6	Iramba DC	255,339,790	50	Shinyanga DC	230,797,727
7	Manyoni DC	190,740,679	51	Shinyanga MC	397,232,050
8	Singida DC	342,000	52	Maswa DC	956,953,254
9	Tabora DC	2,900,000	53	Arusha CC	9,489,283
10	Tabora MC	77,615,000	54	Arusha DC	329,396,004
11	Kibondo DC	22,720,000	55	Babati DC	2,785,800
12	Sikonge DC	856,585,530	56	Babati TC	2,013,250
13	Kigoma DC	11,086,063	57	Hanang' DC	11,765,000
14	Kilwa DC	84,480,845	58	Handeni DC	4,846,695
15	Lindi DC	3,425,800	59	Karatu DC	34,666,000
16	Lindi MC	1,063,858,035	60	Mbulu DC	2,444,453,448
17	Nachingwea DC	8,725,800	61	Pangani DC	2,348,770
18	Ruangwa DC	16,178,885	62	Mwanga DC	3,200,000
19	Kilombero DC	393,858,590	63	Muheza DC	169,090,000

20	Kilosa DC	2,817,760,225	64	Same DC	1,521,750
21	Morogoro DC	1,354,969,487	65	Simanjiro DC	15,883,140
22	Morogoro MC	533,941,495	66	Lushoto DC	9,544,490
23	Mvomero DC	37,222,500	67	Longido DC	218,954,846
24	Ulanga DC	356,300,024	68	Korogwe TC	25,407,896
25	Masasi DC	244,254,136	69	Korogwe DC	2,344,647,715
26	Tandahimba DC	553,131,831	70	Njombe DC	2,095,000
27	Mtwara MC	15,447,354	71	Njombe TC	613,950,804
28	Nanyumbu DC	130,256,859	72	Mpanda TC	6,500,000
29	Newala DC	114,654,804	73	Chunya DC	948,050,992
30	Rufiji DC	35,592,085	74	Mbeya CC	208,382,325
31	Bagamoyo DC	244,294,578	75	Rungwe DC	440,909,029
32	Mafia DC	37,641,544	76	Mbozi DC	42,172,500
33	Mkuranga DC	96,000,800	77	Nkasi DC	774,516,887
34	Ilala MC	13,055,000	78	Sumbawanga DC	108,967,500
35	Biharamulo DC	1,002,146,753	79	Sumbawanga MC	795,237,772
36	Bukoba DC	981,482,810	80	Kalambo DC	438,939,281
37	Bukoba MC	222,373,367	81	Mbinga DC	4,150,000
38	Karagwe DC	157,608,000	82	Namtumbo DC	29,683,000
39	Misenyi DC	11,098,340	83	Songea DC	56,755,614
40	Muleba DC	962,908,558	84	Songea MC	23,751,706
41	Ngara DC	420,802,350	85	Singida MC	315,696,280
42	Chato DC	545,521,337	86	Igunga DC	77,361,219
43	Geita DC	1,679,171,000	87	Temeke MC	116,592,100.9 7
44	Kwimba DC	45,988,200		Total	33,217,161,447

Annexure V

Unresolved Previous Year Matter TZS.26,905,610,068 & USD.39,068,438 - Other Projects

S/N	Project Name	Amount (TZS)	Amount (US\$)
1	Accelerated Food Security Project	1,295,452,908	0
2	Central Transport Corridor Project (CREDIT NO.4455-TZ AND 4185-TZ)	174,573,138	0
3	The Private Sector Competitiveness Project (PSCP) Ida Credit No. 4136ta (Coordination Unit And Component 1- BEST Programme)	0	10,930,364.14
4	Private Sector Competitiveness Project (PSCP) IDA CREDIT NO. 4136 Component 2- Enterprise Development Under The Tanzania Private Sector Foundation (TPSF)	0	734,161.67
5	Tanzania Strategic Cities Project (TSCP)	17,581,161,599	27,345,147
6	Road Sector Support Project (RSSP 1)	500,477,642	0
7	Maternal Mortality Reduction Project	4,051,727,957	45,700
8	Health Sector Program Support (HSPS) -PMO RALG	46,358,458.50	0
9	Breeders Right Development Fund	14,624,075.59	13,065.32
10	Small Entrepreneurs Loan Facility (SELF) Project	1,337,898,651	0
11	Eastern Africa Agricultural Productivity Project (EAAPP)	488,195,650.25	0
12	Dar Rapid Transit Agency(DART)	1,179,441,049.79	
13	Health Systems Strengthening Global Fund Round 9	41,136,120	0
14	Global Fund Tanzania Food and Drugs Authority	48,954,942	0
15	Global Fund - PMO - RALG	145,607,877	
Total		26,905,610,068.13	39,068,438.13

Annexure VI

Councils Issued with Unqualified Opinion - ASDP

SN	Council	SN	Council	SN	Council
1	Arusha CC	50	Kisarawe DC	99	Musoma DC
2	Arusha DC	51	Kishapu DC	100	Musoma MC
3	Babati DC	52	Kiteto DC	101	Mvomero DC
4	Babati TC	53	Kondoa DC	102	Mwanga DC
5	Bagamoyo DC	54	Kongwa DC	103	Mwanza CC
6	Bahi DC	55	Korogwe DC	104	Nachingwea DC
7	Bariadi TC	56	Korogwe TC	105	Namtumbo DC
8	Bariadi DC	57	Kyela DC	106	Nanyumbu DC
9	Biharamulo DC	58	Kyerwa DC	107	Newala DC
10	Buhigwe DC	59	Lindi DC	108	Ngara DC
11	Bukoba DC	60	Lindi MC	109	Ngorongoro DC
12	Bukoba MC	61	Liwale DC	110	Njombe TC
13	Bukombe DC	62	Longido DC	111	Nkasi DC
14	Bumbuli DC	63	Ludewa DC	112	Nsimbo DC
15	Bunda DC	64	Lushoto DC	113	Nyang'hwale DC
16	Busega DC	65	Mafia DC	114	Nyasa DC
17	Busokelo DC	66	Makambako TC	115	Rombo DC
18	Butiama DC	67	Makete DC	116	Rorya DC
19	Chamwino DC	68	Manyoni DC	117	Ruangwa DC
20	Chato DC	69	Masasi DC	118	Rufiji DC
21	Chemba DC	70	Maswa DC	119	Rungwe DC
22	Chunya DC	71	Mbarali DC	120	Same DC
23	Gairo DC	72	Mbeya CC	121	Serengeti DC
24	Geita DC	73	Mbeya DC	122	Shinyanga DC
25	Hai DC	74	Mbinga DC	123	Shinyanga MC
26	Hanang DC	75	Mbogwe DC	124	Siha DC
27	Handeni DC	76	Mbozi DC	125	Sikonge DC
28	Ikungi DC	77	Meatu DC	126	Simanjiro DC
29	Ilala MC	78	Meru DC	127	Singida DC
30	Ileje DC	79	Misenyi DC	128	Singida MC
31	Iramba DC	80	Misungwi DC	129	Songea DC
32	Iringa DC	81	Mkalama DC	130	Songea MC
33	Iringa MC	82	Mkinga DC	131	Sumbawanga DC
34	Itilima DC	83	Mkuranga DC	132	Sumbawanga MC
35	Kahama DC	84	Momba DC	133	Tabora MC
36	Kakonko DC	85	Monduli DC	134	Tabora DC
37	Kaliua DC	86	Morogoro DC	135	Tandahimba DC
38	Karagwe DC	87	Morogoro MC	136	Tanga CC
39	Karatu DC	88	Moshi DC	137	Tarime DC
40	Kasulu DC	89	Moshi MC	138	Tarime TC
41	Kibaha DC	90	Mpanda DC	139	Temeke MC
42	Kibaha TC	91	Mpanda TC	140	Tunduru DC
43	Kigoma DC	92	Msalala DC	141	Ukerewe DC
44	Kilindi DC	93	Mtwara DC	142	Ulanga DC

SN	Council	SN	Council	SN	Council
45	Kilolo DC	94	Mtwara MC	143	Urambo DC
46	Kilombero DC	95	Mufindi DC	144	Ushetu DC
47	Kilosa DC	96	Muheza DC	145	Uvinza DC
48	Kilwa DC	97	Muleba DC	146	Wang'ing'ombe DC
49	Kinondoni DC	98	Mulele DC		

Annexure VII

Councils Issued with Unqualified Opinion - HBF

S/N	Council	S/N	Council	S/N	Council
1	Arusha CC	47	Kinondoni MC	93	Musoma MC
2	Arusha DC	48	Kisarawe DC	94	Mvomero DC
3	Babati DC	49	Kishapu DC	95	Mwanga DC
4	Babati TC	50	Kondoa DC	96	Mwanza CC
5	Bagamoyo DC	51	Korogwe DC	97	Nachingwea DC
6	Bahi DC	52	Korogwe TC	98	Namtumbo DC
7	Bariadi TC	53	Kyela DC	99	Nanyumbu DC
8	Biharamulo DC	54	Kyerwa DC	100	Newala DC
9	Buhigwe DC	55	Lindi DC	101	Ngara DC
10	Bukoba MC	56	Lindi MC	102	Ngorongoro DC
11	Bukombe DC	57	Liwale DC	103	Njombe TC
12	Bumbuli DC	58	Lushoto DC	104	Nkasi DC
13	Bunda DC	59	Mafia DC	105	Nsimbo DC
14	Busega DC	60	Makambako	106	Nyang'hwale
15	Busokelo DC	61	Masasi DC	107	Nyasa DC
16	Butiama DC	62	Masasi TC	108	Pangani DC
17	Chamwino DC	63	Maswa DC	109	Rombo DC
18	Chato DC	64	Mbarari DC	110	Rorya DC
19	Chemba DC	65	Mbeya CC	111	Ruangwa DC
20	Chunya DC	66	Mbeya DC	112	Rufiji DC
21	Gairo	67	Mbinga DC	113	Rungwe DC
22	Geita DC	68	Mbogwe DC	114	Sumbawanga DC
23	Geita TC	69	Mbozi DC	115	Sumbawanga MC
24	Hai DC	70	Mbulu DC	116	Same DC
25	Hanang' DC	71	Meatu DC	117	Serengeti DC
26	Handeni DC	72	Meru DC	118	Shinyanga DC
27	Igunga DC	73	Misenyi DC	119	Shinyanga MC
28	Ikungi DC	74	Misungwi DC	120	Siha DC
29	Ilala MC	75	Mkinga DC	121	Simanjiro DC
30	Ileje DC	76	Mkuranga DC	122	Singida MC
31	Iramba DC	77	Momba DC	123	Songea DC
32	Iringa DC	78	Monduli DC	124	Songea MC
33	Iringa MC	79	Morogoro DC	125	Tabora DC
34	Itilima DC	80	Morogoro MC	126	Tabora MC

S/N	Council	S/N	Council	S/N	Council
35	Kahama TC	81	Moshi DC	127	Tandahimba DC
36	Kakonko DC	82	Mpanda DC	128	Tanga CC
37	Kaliua DC	83	Mpanda TC	129	Tarime DC
38	Kasulu DC	84	Mpwapwa DC	130	Tarime TC
39	Kibaha DC	85	Msalala DC	131	Temeke MC
40	Kibaha TC	86	Mtwara DC	132	Tunduru DC
41	Kigoma DC	87	Mtwara MC	133	Ulanga DC
42	Kilindi DC	88	Mufindi DC	134	Urambo DC
43	Kilolo DC	89	Muheza DC	135	Ushetu DC
44	Kilombero DC	90	Muleba DC	136	Uvinza DC
45	Kilosa DC	91	Mulele DC	137	Mkalama DC
46	Kilwa DC	92	Musoma DC	138	Sengerema DC

Annexure VIII

Council Issued with Unqualified Opinion- RF

SN	Council	SN	Council	SN	Council
1	Arusha CC	50	Mpanda DC	99	Ruangwa DC
2	Arusha DC	51	Mpanda TC	100	Rufiji DC
3	Babati DC	52	Msalala DC	101	Rungwe DC
4	Babati TC	53	Mtwara DC	102	Same DC
5	Bagamoyo DC	54	Mtwara MC	103	Sengerema DC
6	Bahi DC	55	Mufindi DC	104	Serengeti DC
7	Bariadi DC	56	Muheza DC	105	Shinyanga DC
8	Bariadi TC	57	Gairo DC	106	Shinyanga MC
9	Biharamulo DC	58	Geita DC	107	Siha DC
10	Bukoba DC	59	Geita TC	108	Sikonge DC
11	Bukoba MC	60	Hai DC	109	Simanjiro DC
12	Bukombe DC	61	Hanang' DC	110	Singida DC
13	Bumbuli DC	62	Handeni DC	111	Singida MC
14	Bunda DC	63	Ikungi DC	112	Songea DC
15	Busega DC	64	Ilala MC	113	Songea MC
16	Busokelo DC	65	Ileje DC	114	Kigoma DC
17	Butiama DC	66	Iramba DC	115	Kilindi DC
18	Chamwino DC	67	Iringa DC	116	Kilolo DC
19	Chato DC	68	Iringa MC	117	Kilombero DC
20	Chemba DC	69	Itilima DC	118	Kilosa DC
21	Chunya DC	70	Kahama TC	119	Kilwa DC
22	Lushoto DC	71	Kakonko DC	120	Kinondoni MC
23	Mafia DC	72	Kaliua DC	121	Kisarawe DC

SN	Council	SN	Council	SN	Council
24	Makambako TC	73	Karagwe DC	122	Kishapu DC
25	Makete DC	74	Karatu DC	123	Kiteto DC
26	Manyoni DC	75	Kasulu DC	124	Kondoa DC
27	Masasi DC	76	Kibaha DC	125	Kongwa DC
28	Masasi TC	77	Kibaha TC	126	Korogwe DC
29	Maswa DC	78	Magu DC	127	Korogwe TC
30	Mbarali DC	79	Muleba DC	128	Kwimba DC
31	Mbeya CC	80	Musoma DC	129	Kyela DC
32	Mbeya DC	81	Musoma MC	130	Kyerwa DC
33	Mbinga DC	82	Mvomero DC	131	Lindi DC
34	Mbogwe DC	83	Mwanga DC	132	Lindi MC
35	Mbozi DC	84	Mwanza CC	133	Liwale DC
36	Mbulu DC	85	Nachingwea DC	134	Ludewa DC
37	Meatu DC	86	Namtumbo DC	135	Sumbawanga DC
38	Meru DC	87	Nanyumbu DC	136	Sumbawanga MC
39	Missenyi DC	88	Newala DC	137	Tabora DC
40	Misungwi DC	89	Ngara DC	138	Tandahimba DC
41	Mkalama DC	90	Ngorongoro DC	139	Tanga CC
42	Mkinga DC	91	Njombe TC	140	Tarime DC
43	Mkuranga DC	92	Nkasi DC	141	Tarime TC
44	Mlele DC	93	Nsimbo DC	142	Temeke MC
45	Momba DC	94	Nyang'hwale DC	143	Tunduru DC
46	Monduli DC	95	Nyasa DC	144	Ulanga DC
47	Morogoro DC	96	Pangani DC	145	Urambo DC
48	Morogoro MC	97	Rombo DC	146	Uvinza DC
49	Moshi MC	98	Rorya DC	147	Wanging'ombe DC

Annexure IX

Council Issued with Unqualified Opinion-TASAF

S/N	Council	S/N	Council	S/N	Council
1	Arusha CC	18	Kilwa DC	35	Moshi DC
2	Arusha DC	19	Kiteto DC	36	Moshi MC
3	Babati DC	20	Korogwe TC	37	Mtwara DC
4	Babati TC	21	Kwimba DC	38	Mtwara MC
5	Bagamoyo DC	22	Lindi DC	39	Muheza DC
6	Bunda DC	23	Lindi MC	40A	Mwanga DC

7	Chamwino DC	24	Liwale DC	41	Nachingwea DC
8	Chato DC	25	Longido DC	42	Nanyumbu DC
9	Dodoma MC	26	Masasi DC	43	Newala DC
10	Hai DC	27	Masasi TC	44	Ngorongoro DC
11	Hanang Dc	28	Mbarali DC	45	Pangani DC
12	Handeni DC	29	Mbulu DC	46	Ruangwa DC
13	Karatu DC	30	Meatu DC	47	Same DC
14	Kibaha DC	31	Meru DC	48	Simanjiro DC
15	Kilindi DC	32	Mkinga DC	49	Tandahimba DC
16	Kilombero DC	33	Monduli DC	50	Tunduru DC
17	Kilosa DC	34	Morogoro DC		

Annexure X

WSDP Implementers Issued with Unqualified Opinion

SN	Council	SN	Council	SN	Council
1	Treasury Holding Account	49	Kilolo DC	97	Mufindi DC
2	Ministry of Health and Social Welfare	50	Kilombero DC	98	Muheza DC
3	Ministry of Water	51	Kilosa DC	99	Muleba DC
4	Arusha CC	52	Kilwa DC	100	Mvomero DC
5	Arusha DC	53	Kinondoni MC	101	Mwanga DC
6	Babati DC	54	Kisarawe DC	102	Mwanza CC
7	Babati TC	55	Kishapu DC	103	Nachingwea DC
8	Bagamoyo DC	56	Kiteto DC	104	Namtumbo DC
9	Bahi DC	57	Konoda DC	105	Nanyumbu DC
10	Bariadi DC	58	Kongwa DC	106	Newala DC
11	Bariadi TC	59	Korogwe DC	107	Ngara DC
12	Biharamulo DC	60	Korogwe TC	108	Ngorongoro DC
13	Buhingwe DC	61	Kyela DC	109	Njombe TC
14	Bukoba DC	62	Kyerwa DC	110	Nkasi DC
15	Bukoba MC	63	Lindi DC	111	Nsimbo DC
16	Bukombe DC	64	Lindi MC	112	Nyang'hwale DC
17	Bumbuli DC	65	Liwale DC	113	Nyasa DC
18	Bunda DC	66	Ludewa DC	114	Nzega DC
19	Busega DC	67	Lushoto DC	115	Pangani DC
20	Busekelo DC	68	Mafia DC	116	Rombo DC

SN	Council	SN	Council	SN	Council
21	Butiama DC	69	Makambako TC	117	Rorya DC
22	Chamwino DC	70	Manyoni DC	118	Ruangwa DC
23	Chato DC	71	Masasi DC	119	Rufiji DC
24	Chemba DC	72	Masasi TC	120	Rungwe DC
25	Chunya DC	73	Maswa DC	121	Same DC
26	Dodoma MC	74	Mbarali DC	122	Serengeti DC
27	Gairo DC	75	Mbeya CC	123	Shinyanga DC
28	Geita DC	76	Mbeya DC	124	Shinyanga MC
29	Geita TC	77	Mbinga DC	125	Siha DC
30	Hai DC	78	Mbogwe DC	126	Sikonge DC
31	Ikungi DC	79	Meatu DC	127	Simanjiro DC
32	Ilala MC	80	Meru DC	128	Singida DC
33	Ileje DC	81	Misenyi DC	129	Singida MC
34	Iramba DC	82	Mkalama DC	130	Songea DC
35	Iringa DC	83	Mkinga DC	131	Songea MC
36	Iringa MC	84	Mkuranga DC	132	Sumbawanga DC
37	Itilima DC	85	Mlele DC	133	Sumbawanga MC
38	Kahama TC	86	Momba DC	134	Tabora DC
39	Kakonko DC	87	Monduli DC	135	Tabora MC
40	Kaliua DC	88	Morogoro DC	136	Tandahimba DC
41	Karagwe DC	89	Morogoro MC	137	Tanga CC
42	Karatu DC	90	Moshi DC	138	Tarime DC
43	Kasulu DC	91	Moshi MC	139	Temeke MC
44	Kibaha DC	92	Mpanda DC	140	Tunduru DC
45	Kibaha TC	93	Mpanda TC	141	Ukerewe DC
46	Kigoma DC	94	Msalala DC	142	Ulanga DC
47	Kigoma MC	95	Mtwara DC	143	Uvinza DC
48	Kilindi DC	96	Mtwara MC	144	Wanging'ombe DC

Annexure XI

Other Development Projects Issued with Unqualified Opinion

S/N	Name of Project
1	Accelerated Food Security Project
2	The Rural Energy Agency for the World Bank Financed Projects

3	Tanzania Energy Development and Access Expansion Project (TEDAP) MEM Component
4	Sustainable Management of Mineral Resources Project (SMMRP)
5	Tanzania Extractive Industries Transparency Initiative (TEITI)(IDA Grant No. 12532)
6	The Rural Food Fortification Project (RFFP)
7	The Basic Health Services Project (MOHSW)
8	Lake Victoria Environmental Management Project (LVEMP II)
9	Central Transport Corridor Project (CREDIT NO.4455-TZ AND 4185-TZ)
10	Private Sector Competitiveness Project (PSCP) Component I
11	Private Sector Competitiveness Project (PSCP) Component II- under the Tanzania Private Sector Foundation (TPSF)
12	Regional Communications Infrastructure Project
13	Tanzania Strategic Cities Project- (TSCP- PMO RALG)
14	Science Technology Higher Education Project (STHEP)
15	Southern Agriculture Growth Corridor of Tanzania (SAGCOT-PPA)
16	Transport Sector Supports Project (TSSP)
17	Public Service Reform Programme (II)
18	Urban Local Government Strengthening Program (ULGSP)
19	Kihansi Catchment Conservation And Management Project (KCCMP)
20	Energy Sector Capacity Building Project (ESCBP)
21	Eastern Africa Agricultural Productivity Project (EAAPP)
22	East Africa Public Health Laboratory Networking Project (EAPHLNP)
23	East Africa Trade and Transport Facilitation Project (EATTFP)- SUMATRA Component
24	Housing Finance Project
25	Dar Rapid Transit Agency
26	Tanzania Statistical Master Plan (TSMP)
27	District Agricultural Sector Investment Project (DASIP)
28	Support Maternal Mortality Reduction Project
29	Arusha Namanga Athi River Road Project
30	Road Sector Support Project (RSSP1)
31	Singida - Babati - Minjingu Road Project
32	Marketing, Infrastructure, Value Addition and Rural Finance Support Programme (MIVARF)

33	Lake Tanganyika Integrated Regional Development Programme - (PRODAP)
34	Small Entrepreneurs Loan Facility (SELF) Project
35	Plant Breeders' Right Development Fund
36	SIDA/NORAD/MEM BIOFUELS Project
37	The Natural Gas Development Project
38	Danish Road Sector Programme Support PHASE III (DANIDA)
39	Belgium Fund for Food Security (BFFS)
40	Basic Health Services Project (PMO-RALG)
41	Tanzania Extractive Industries Transparency Initiative (TEITI) -CIDA Fund
42	Public Financial Management Reform Programme Phase IV (PFMRP IV)
43	Health Sector Project Support (HSPS) -PMO -RALG
44	Participatory Forest Management (PFM) PMO RALG
45	The Policy And Human Resources Development
46	Secondary Education Development Program (SEDP)
47	Health Workforce Initiative Project
48	National Eye Care Programme Under The Ministry of Health and Social Welfare
49	Housing Financing Project Designated Account - Basket Fund Holding Account
50	Hiv/Aids Basket Fund (Holding Account)
51	Local Government Development Grants - Basket Fund Holding Account
52	Legal Sector Basket Financing Fund Holding Account
53	National Rural Water Supply And Sanitation Basket Fund Holding Account
54	Primary Education Development Programme Holding Account
55	Public Expenditure Review Basket Fund Holding Account
56	Human Resource Development Agricultural Sector Development Programme Basket Financing Holding Account
57	Poverty Monitoring and Master Plan Project Basket Fund - Holding Account
58	Poverty Reduction Budget Support Facility - Holding Account
59	Public Financial Management Reform Programme - Holding Account
60	Secondary Education Development Program (Holding Account)
61	STATCAP Basket Fund - Holding Account
62	Revenue Authority Tax Modernization Basket Fund Holding Account

63	Africa Medical and Research Foundation (AMREF) Tanzania -UNDP
64	Tabora Mainstreaming Sustainable Forest Management in the Miombo Woodland of Western Tanzania -UNDP
65	Ministry of Finance-External Finance Department Enhance Aid Management Capacity in Tanzania UNDP
66	Southern Agriculture Growth Corridor of Tanzania (SAGCOT) Center Limited- UNDP
67	Ministry of Finance (PED, EGA, ESRF & ESAURP) Capacity Development for Results - Based Monitoring, Evaluation and Auditing - UNDP
68	Global Fund Tanzania Account (Holding Account)
69	Global Fund -Ministry of Health and Social Welfare BOT USD ACCOUNT
70	Monitoring and Evaluation Global Fund Round 8 as Implemented by the Ministry of Health and Social Welfare
71	Global Fund - Tanzania Food and Drugs Authority
72	Health Systems Strengthening Global Fund Round 9-UDSM College of Information and Communication Technologies under Department of Computer Science and Engineering
73	Health Systems Strengthening Global Fund Round 9
74	Global Fund - TACAIDS
75	Legal Sector Reform Programme
76	Global Fund - PMO - RALG
77	Global Fund Ministry of Health and Social Welfare
78	National AIDS Control Programme -GF

Agriculture Sector Development Programme (ASDP) - Financial Performance

S/N	REGION	DISTRICT	Opening Balance	Funds Received	Funds Available	Expenditure	Closing Balance
1	GEITA	Bukombe DC	210,051,510	356,451,648	566,503,158	530,982,802	35,520,356
		Chato DC	62,280,355	557,006,138	619,286,493	582,519,761	36,766,732
		Geita DC	167,920,000	705,789,000	873,709,000	595,592,000	278,117,000
		Mbongwe DC	0	151,393,648	151,393,648	129,074,668	22,318,980
		Nyang'hwale DC	0	42,585,000	42,585,000	21,725,700	20,859,300
2	KAGERA	Biharamulo DC	79,809,394	317,052,776	396,862,170	267,969,875	128,892,295
		Bukoba DC	59,232,690	222,171,000	281,403,690	268,469,353	12,934,337
		Bukoba MC	337,970	44,402,000	44,739,970	41,739,970	3,000,000
		Karagwe D	4,500,143	492,636,244	497,136,387	488,964,387	8,172,000
		Kyerwa DC	0	47,908,000	47,908,000	41,363,822	6,544,178
		Missenyi DC	267,616,354	365,233,705	632,850,059	554,864,253	77,985,806
		Muleba DC	1,035,229,164	422,628,561	1,457,857,725	960,800,512	497,057,213
		Ngara DC	88,233,157	543,050,285	631,283,442	452,649,330	178,634,112
		Bunda DC	17,005,000	760,721,378	777,726,378	738,496,438	39,229,940
3	MARA	Musoma DC	25,345,779	475,026,174	500,371,953	487,990,022	12,381,931
		Musoma MC	2,560,000	103,003,791	105,563,791	51,753,490	53,810,301
		Rorya DC	21,267,852	1,318,363,522	1,339,631,374	1,034,613,625	305,017,749
		Serengeti DC	108,627,059	438,081,753	546,708,812	479,993,682	66,715,130
		Tarime DC	16,368,015	468,647,776	485,015,791	428,751,848	56,263,943
		Tarime TC	0	45,970,000	45,970,000	45,865,950	104,050
		Butiama DC	0	162,255,343	162,255,343	158,826,902	3,428,441
4	MWANZA	Kwimba DC	140,975,000	491,232,325	632,207,325	470,250,829	161,956,496

S/N	REGION	DISTRICT	Opening Balance	Funds Received	Funds Available	Expenditure	Closing Balance
		Magu DC	208,906,062	469,774,544	678,680,606	420,790,548	257,890,058
		Misungwi DC	620,638	549,504,791	550,125,429	415,348,237	134,777,192
		Mwanza CC	113,839	38,101,968	38,215,807	22,396,480	15,819,327
		Sengerema DC	70,004,000	691,560,032	761,564,032	468,822,252	292,741,780
		Ilemela MC	0	15,190,032	15,190,032	12,267,742	2,922,290
		Ukerewe DC	53,551,578	311,004,000	364,555,578		364,555,578
5	SHINYANGA	Kahama DC	214,000,000	46,643,666	260,643,666	247,687,199	12,956,467
		Kishapu DC	81,055,346	548,113,000	629,168,346	344,142,213	285,026,133
		Msalala DC	0	259,672,861	259,672,861	152,823,146	106,849,715
		Shinyanga DC	10,772,499	320,785,816	331,558,315	211,264,608	120,293,707
		Ushetu DC	326,500,109	535,625,812	862,125,921	862,078,736	47,185
		Shinyanga MC	19,791,380	88,274,716	108,066,096	101,465,553	6,600,543
	SIMIYU	Bariadi DC	575,167,580	418,262,695	993,430,274	632,142,999	361,287,276
		Maswa DC	1,360,909	419,579,973	420,940,882	420,940,882	0
		Meatu DC	156,978,374	413,790,500	570,768,874	561,456,095	9,312,779
		Itilima DC	0	124,065,520	124,065,520	64,206,759	59,858,761
		Busega DC	0	65,808,000	65,808,000	26,906,100	38,901,900
		Bariadi TC	30,000,000	20,405,000	50,405,000	40,455,290	9,949,710
7	ARUSHA	Arusha CC	2,441,470	46,257,000	48,698,470	7,382,850	41,315,620
		Arusha DC	247,806,526	1,080,975,000	1,328,781,526	382,549,112	946,232,414
		Karatu DC	-187,301,780	724,133,011	536,831,231	350,277,992	186,553,239
		Longido DC	33,760,000	503,059,786	536,819,786	355,547,000	181,272,786
		Meru DC	6,290,658	629,423,000	635,713,658	45,744,021	589,969,637
		Ngorongoro DC	140,207,817	156,659,000	296,866,817	278,774,462	18,092,355
		Monduli DC	56,048,413	323,659,437	379,707,850	289,779,838	89,928,012
8	KILIMANJAR	Hai DC	397,099	577,084,050	577,481,149	566,408,907	11,072,242

S/N	REGION	DISTRICT	Opening Balance	Funds Received	Funds Available	Expenditure	Closing Balance
	0						
		Moshi MC	405,323	63,213,000	63,618,323	59,557,995	4,060,328
		Mwanga DC	108,519,776	962,042,000	1,070,561,776	1,013,693,172	56,868,603
		Rombo DC	69,610,425	68,909,000	138,519,425	72,878,465	65,640,960
		Same DC	7,867	98,157,000	98,164,867	96,850,887	1,313,980
		Siha DC	62,339,260	206,155,003	268,494,263	252,234,634	16,259,629
		Moshi DC	559,821,575	458,693,000	1,018,514,575	918,007,714	100,506,861
9	MANYARA	Babati DC	55,883,031	116,444,000	172,327,031	167,442,632	4,884,399
		Babati TC	303,923	183,422,000	183,725,923	182,742,940	982,983
		Kiteto DC	240,641,280	290,252,000	530,893,280	205,870,575	325,022,705
		Mbulu DC	0	30,164,000	30,164,000	11,072,000	19,092,000
		Simanjiro DC	87,771,184	0	87,771,184	87,771,184	0
		Hanang' DC	74,511,820	542,938,374	617,450,194	179,140,319	438,309,875
10	TANGA	Handeni DC	34,524,722	378,869,469	413,394,191	303,767,401	109,626,790
		Kilindi DC	146,535,754	187,962,000	334,497,754	239,520,508	94,977,246
		Korogwe DC	152,400	595,464,498	595,616,898	403,285,223	192,331,675
		Korogwe TC	2,240,491	157,846,000	160,086,491	156,426,976	3,659,515
		Lushoto DC	9,410,063	730,797,079	740,207,142	369,504,402	370,702,740
		Mkinga DC	78,804,734	97,992,000	176,796,734	107,665,463	69,131,271
		Muheza DC	11,893,359	409,042,000	420,935,359	125,412,275	295,523,084
		Pangani DC	-23,843,831	371,175,374	347,331,544	229,926,411	117,405,133
		Bumbuli DC	0	30,164,000	30,164,000	11,072,000	19,092,000
		Tanga CC	9,633,848	156,785,815	166,419,663	129,016,863	37,402,800
11	DAR ES SALAAM	Ilala MC	22,738,754	18,354,000	41,092,754	37,355,909	3,736,845
		Kinondoni MC	18,130,000	96,604,388	114,734,388	95,488,498	19,245,890

S/N	REGION	DISTRICT	Opening Balance	Funds Received	Funds Available	Expenditure	Closing Balance
		Temeke MC	21,008,394	18,310,000	39,318,394	25,609,000	13,709,394
12	LINDI	Kilwa DC	36,792,212	67,060,000	103,852,212	330,000	103,522,212
		Lindi DC	129,004,332	584,407,047	713,411,379	749,296,356	-35,884,977
		Lindi MC	1,749,420	124,337,161	126,086,581	88,647,553	37,439,028
		Liwale DC	-61,982,750	520,724,998	458,742,248	264,769,846	193,972,401
		Nachingwea DC	96,496,000	80,405,650	176,901,650	160,097,000	16,804,650
		Ruangwa DC	14,206,035	594,228,815	608,434,850	490,982,763	117,452,087
13	MOROGORO	Kilombero DC	985,156,817	1,087,313,258	2,072,470,075	542,909,906	1,529,560,169
		Kilosa DC	635,600,293	1,499,389,420	2,134,989,713	630,724,540	1,504,265,173
		Morogoro DC	753,756,817	201,666,000	955,422,817	466,540,790	488,882,027
		Morogoro MC	26,408,694	78,573,000	104,981,694	66,533,004	38,448,690
		Mvomero DC	2,054,000	852,795,264	854,849,264	511,081,441	343,767,823
		Ulanga DC	560,872,506	313,705,765	874,578,271	552,882,568	321,695,703
		Gairo DC	0	106,393,325	106,393,325	75,222,425	31,170,900
14	MTWARA	Masasi DC	791,731	337,975,211	338,766,942	271,208,058	67,558,884
		Masasi TC	0	352,813,478	352,813,478	249,804,435	103,009,043
		Mtwara DC	333,329,881	1,073,000,970	1,406,330,851	1,320,731,887	85,598,964
		Mtwara Mikindani MC	4,996,247	65,964,850	70,961,097	62,916,000	8,045,097
		Nanyumbu DC	1,123,875	79,966,000	81,089,875	53,204,120	27,885,755
		Newala DC	27,999,604	993,843,221	1,021,842,825	918,844,513	102,998,312
		Tandahimba DC	6,465,883	686,680,268	693,146,151	432,112,311	261,033,840
15	PWANI	Bagamoyo DC	535,324,138	53,807,000	589,131,138	101,989,213	487,141,925
		Kibaha DC	27,653,789	161,983,232	189,637,021	158,158,009	31,479,012
		Kibaha TC	4,003,539	64,042,500	68,046,039	63,536,939	4,509,100
		Kisarawe DC	6,037,080	334,821,624	340,858,704	325,814,462	15,044,242

S/N	REGION	DISTRICT	Opening Balance	Funds Received	Funds Available	Expenditure	Closing Balance
		Mafia DC	1,479,104	96,002,958	97,482,062	96,236,754	1,245,308
		Mkuranga DC	310,557,587	415,875,000	726,432,587	249,924,538	476,508,049
		Rufiji DC	0	313,558,137	313,558,137	270,051,025	43,507,112
16	IRINGA	Iringa DC	6,441,260	2,420,767,367	2,427,208,627	430,751,653	1,996,456,974
		Iringa MC	54,339,000	7,810,000	62,149,000	52,980,000	9,169,000
		Mufindi DC	423,380,030	726,001,627	1,149,381,657	785,418,847	363,962,810
		Kilolo DC	7,082,344	1,239,955,300	1,247,037,644	413,649,444	833,388,200
17	NJOMBE	Njombe D	21,640,703	121,210,265	142,850,968	142,850,968	0
		Njombe TC	3,084,333	230,838,000	233,922,333	111,849,770	122,072,563
		Makete DC	70,470,550	183,245,519	253,716,069	105,243,269	148,472,800
		Ludewa DC	450,000,000	81,805,494	531,805,494	78,575,430	453,230,064
		Wanging'ombe DC	0	105,072,000	105,072,000	85,499,450	19,572,550
		Makambako TC	105,032,533	88,015,000	193,047,533	103,791,100	89,256,433
18	MBEYA	Chunya DC	27,513,000	507,656,265	535,169,265	476,863,518	58,305,747
		Ileje DC	-23,351,983	344,365,484	321,013,501	320,918,062	95,439
		Kyela DC	460,921,382	60,802,000	521,723,382	475,909,098	45,814,284
		Mbarali DC	0	428,599,893	428,599,893	355,183,207	73,416,686
		Mbeya CC	11,586,000	109,013,000	120,599,000	80,708,000	39,891,000
		Mbeya DC	0	454,661,546	454,661,546	428,948,892	25,712,654
		Mbozi DC	0	681,144,246	681,144,246	657,530,454	23,613,792
		Rungwe DC	48,280,921	572,779,500	621,060,421	331,822,080	289,238,341
		Busokelo DC	0	840,092,500	840,092,500	705,623,550	134,468,950
		Momba DC	358,758,540	937,164,000	1,295,922,540	212,764,116	1,083,158,424
19	RUVUMA	Mbinga DC	0	1,563,950,776	1,563,950,776	1,324,093,316	239,857,460
		Songea MC	-52,007,694	316,769,389	264,761,695	233,478,568	31,283,127
		Songea DC	7,317,775	341,041,000	348,358,775	360,311,764	-11,952,989

S/N	REGION	DISTRICT	Opening Balance	Funds Received	Funds Available	Expenditure	Closing Balance
		Tunduru DC	1,029,364	1,138,963,523	1,139,992,887	1,049,120,319	90,872,568
		Nyasa DC	0	96,975,000	96,975,000	34,586,453	62,388,547
		Namtumbo DC	1,950,633,484	157,709,000	2,108,342,484	989,071,643	1,119,270,841
20	RUKWA	Sumbawanga DC	-65,919,097	1,837,404,405	1,771,485,308	1,738,211,919	33,273,389
		Sumbawanga MC	1,875,056	203,456,000	205,331,056	199,998,806	5,332,250
		Kalambo DC	0	210,225,060	210,225,060	153,248,060	56,977,000
		Nkasi DC	1,009,325,534	486,289,000	1,495,614,534	1,097,630,000	397,984,534
21	KATAVI	Mpanda DC	53,814,376	79,738,000	133,552,376	100,398,440	33,153,936
		Mpanda T	105,293,631	329,890,000	435,183,631	258,916,074	176,267,557
		Mlele DC	0	74,811,000	74,811,000	14,227,861	60,583,139
		Nsimbo DC	0	40,811,000	40,811,000	32,552,800	8,258,200
22	DODOMA	Bahi DC	2,801,316	463,627,000	466,428,316	40,462,020	425,966,296
		Chamwino DC	545,482,976	556,307,000	1,101,789,976	275,298,333	826,491,643
		Dodoma MC	23,590,000	138,888,557	162,478,557	117,424,691	45,053,866
		Kondoa DC	89,823,758	64,765,000	154,588,758	154,588,758	0
		Kongwa DC	19,972,438	45,971,000	65,943,438	50,595,514	15,347,924
		Mpwapwa DC	-8,628,777	814,660,000	806,031,223	103,718,772	702,312,451
		Chemba DC	0	46,423,000	46,423,000	30,268,100	16,154,900
23	KIGOMA	Kasulu DC	30,053,152	208,991,000	239,044,152	238,864,324	179,828
		Kibondo DC	234,511,719	399,462,057	633,973,776	601,949,787	32,023,989
		Kigoma DC	405,146,432	64,962,000	470,108,432	467,957,394	2,151,038
		Kigoma/Ujiji MC	20,351,831	87,975,000	108,326,831	91,327,749	16,999,082
		Buhigwe DC		47,021,000	47,021,000	29,328,242	17,692,758
		Kakonko DC	0	353,246,000	353,246,000	45,246,000	308,000,000
		Uvinza DC	0	547,028,652	547,028,652	122,395,500	424,633,152
24	SINGIDA	Iramba DC	32,202,407	267,291,000	299,493,407	100,056,344	199,437,063

S/N	REGION	DISTRICT	Opening Balance	Funds Received	Funds Available	Expenditure	Closing Balance
		Manyoni DC	97,296,001	472,211,000	569,507,001	384,945,381	184,561,620
		Singida DC	292,325,751	434,200,000	726,525,751	518,637,470	207,888,281
		Ikungi DC	0	493,443,000	493,443,000	214,952,368	278,490,632
		Singida MC	499,369,000	159,967,200	659,336,200	453,127,352	206,208,848
		Mkalama DC	0	94,232,000	94,232,000	74,608,840	19,623,160
25	TABORA	Igunga DC	92,397,563	61,539,000	153,936,563	123,039,486	30,897,077
		Nzega DC	4,370,049	393,557,054	397,927,103	244,631,963	153,295,140
		Sikonge DC	29,346,173	227,658,235	257,004,408	160,868,354	96,136,054
		Tabora DC	4,536,737	770,344,691	774,881,428	233,573,285	541,308,143
		Tabora MC	9,849,615	612,854,000	622,703,615	34,696,258	588,007,357
		Kaliua DC	0	325,458,617	325,458,617	316,303,901	9,154,717
		Urambo DC	137,765,526	296,456,743	434,222,269	409,901,251	24,321,018
	TOTAL		17,985,857,653	60,787,685,394	78,773,543,047	50,352,276,509	28,421,266,538

Annexure XIII

Health Basket Fund (HBF) - Financial performance

S/N	REGION	Council	Opening balance (TZS)	Fund received (TZS)	Total fund available (TZS)	Total expenditure (TZS)	Closing Balance (TZS)
1	ARUSHA	Arusha DC	1,515,514	736,856,100	738,371,614	724,329,797	14,041,817
		Arusha CC	257,286,866	655,999,100	913,285,966	667,445,233	245,840,733
		Monduli DC	27,977,568	324,260,700	352,238,268	319,756,883	32,481,385
		Longido DC	144,775,413	212,292,400	357,067,813	222,867,331	134,200,482
		Meru DC	0	568,419,800	568,419,800	447,130,067	121,289,733
		Karatu DC	47,614,929	510,865,800	558,480,729	554,933,646	3,547,083
		Ngorongoro DC	145,693,860	456,088,000	601,781,860	591,352,178	10,429,682
2	COAST	Kisarawe DC	143,489,000	275,991,400	419,480,400	256,579,563	162,900,837
		Kibaha DC	100,635,097	148,774,100	249,409,197	231,137,358	18,271,839
		Mafia DC	87,525,748	118,018,700	205,544,448	172,243,175	33,301,273
		Bagamoyo DC	464,345,091	670,118,400	1,134,463,491	787,290,205	347,173,286
		Mkuranga DC	262,847,750	553,961,880	816,809,630	703,365,255	113,444,375
		Kibaha TC	119,816,170	194,089,500	313,905,670	230,456,809	83,448,861
		Rufiji DC	392,914,676	593,312,100	986,226,776	729,573,123	256,653,653
3	DAR	Temeke MC	883,906,179	1,751,005,000	2,634,911,179	1,940,478,055	694,433,124
		Kinondoni MC	2,153,557	2,460,746,600	2,462,900,157	2,196,769,621	266,130,536
		Ilala MC	39,791,730	1,467,997,300	1,507,789,030	1,470,559,824	37,229,206
4	DODOMA	Mpwapwa DC	262,098,698	682,461,600	944,560,298	769,957,972	174,602,326
		Bahi DC	152,841,859	507,598,900	660,440,759	487,121,525	173,319,234
		Chamwino DC	193,353,039	742,017,600	935,370,639	768,335,783	167,034,856

S/N	REGION	Council	Opening balance (TZS)	Fund received (TZS)	Total fund available (TZS)	Total expenditure (TZS)	Closing Balance (TZS)
		Chemba DC	0	501,775,200	501,775,200	401,452,229	100,322,971
		Dodoma MC	368,802,248	747,303,900	1,116,106,148	794,329,161	321,776,987
		Kondoa DC	51,810,000	616,297,400	668,107,400	643,107,400	25,000,000
		Kongwa DC	129,028,019	629,843,100	758,871,119	564,511,659	194,359,460
5	IRINGA	Mufindi DC	152,359,817	787,070,900	939,430,717	933,065,491	6,365,226
		Kilolo DC	3,661,387	520,388,400	524,049,787	424,162,779	99,887,008
		Iringa MC	86,472,115	247,566,000	334,038,115	296,981,395	37,056,720
		Iringa DC	19,715,572	665,395,500	685,111,072	614,071,513	71,039,559
6	KAGERA	Bukoba DC	228,730,264	637,503,800	866,234,064	561,741,681	304,492,383
		Muleba DC	89,904,040	963,459,800	1,053,363,840	909,080,190	144,283,650
		Karagwe DC	133,352,000	562,709,700	696,061,700	600,035,700	96,026,000
		Missenyi DC	40,335,294	399,738,700	440,073,994	439,113,943	960,051
		Ngara DC	297,936,257	862,204,800	1,160,141,057	844,356,230	315,784,827
		Biharamulo DC	108,722,001	384,906,800	493,628,801	399,516,500	94,112,301
		Bukoba MC	2,424,267	175,513,600	177,937,867	169,663,470	8,274,397
		Kyerwa DC	0	489,718,100	489,718,100	463,510,079	26,208,021
7	KIGOMA	Buhigwe DC	0	582,774,100	582,774,100	325,328,500	257,445,600
		Kigoma MC	69,376,000	333,866,700	403,242,700	342,542,000	60,700,700
		Kigoma DC	351,741,993	548,168,200	899,910,193	733,277,172	166,633,021
		Kibondo DC	463,015,731	549,856,900	1,012,872,631	702,262,483	310,610,148
		Kasulu DC	3,491,586	1,006,937,800	1,010,429,386	868,410,656	142,018,730
		Kakonko DC	0	516,912,000	516,912,000	299,169,812	217,742,188
		Uvinza DC	0	806,102,999	806,102,999	536,868,999	269,234,000
8	KILIMANJARO	Moshi DC	470,250,828	1,033,295,200	1,503,546,028	1,360,657,295	142,888,733
		Rombo DC	185,835,344	593,317,500	779,152,844	645,083,323	134,069,521
		Hai DC	44,836,697	453,083,200	497,919,897	375,178,724	122,741,173

S/N	REGION	Council	Opening balance (TZS)	Fund received (TZS)	Total fund available (TZS)	Total expenditure (TZS)	Closing Balance (TZS)
		Same DC	190,186,426	577,903,400	768,089,826	533,485,798	234,604,028
		Moshi MC	36,566,300	324,318,500	360,884,800	255,983,724	104,901,076
		Mwanga DC	60,358,846	328,841,200	389,200,046	323,254,334	65,945,712
		Siha DC	58,969,354	232,961,300	291,930,654	260,047,531	31,883,123
9	LINDI	Kilwa DC	45,000,000	408,567,774	453,567,774	454,298,176	-730,402
		Liwale DC	28,527,350	113,209,650	141,737,000	141,737,000	0
		Lindi DC	163,125,841	317,087,450	480,213,291	383,105,799	97,107,492
		Ruangwa DC	95,178,301	173,396,700	268,575,001	225,741,511	42,833,490
		Lindi MC	2,600,153	60,667,050	63,267,203	63,232,950	34,253
		Nachingwea DC	281,538,336	224,065,150	505,603,486	345,008,396	160,595,090
10	MANYARA	Kiteto DC	56,000,000	243,689,250	299,689,250	299,689,250	0
		Mbulu DC	379,823,189	310,283,900	690,107,089	642,786,911	47,320,178
		Babati DC	193,737,157	315,585,700	509,322,857	509,265,930	56,927
		Hanang' DC	276,209,447	530,603,600	806,813,047	634,359,274	172,453,773
		Simanjiro DC	312,192,583	215,938,050	528,130,633	564,715,630	-36,584,997
		Babati TC	174,980,667	74,828,650	249,809,317	119,483,504	130,325,813
11	MARA	Musoma MC	62,392,914	254,833,900	317,226,814	292,319,621	24,907,193
		Rorya DC	188,164,623	574,695,700	762,860,323	620,941,317	141,919,006

S/N	REGION	Council	Opening balance (TZS)	Fund received (TZS)	Total fund available (TZS)	Total expenditure (TZS)	Closing Balance (TZS)
		Bunda DC	19,359,990	680,715,300	700,075,290	607,131,751	92,943,539
		Tarime DC	344,380,210	620,351,800	964,732,010	709,140,664	255,591,346
		Tarime TC	0	220,386,200	220,386,200	182,807,962	37,578,238
		Serengeti DC	36,389,519	522,575,900	558,965,419	454,567,374	104,398,045
		Musoma DC	125,880,049	452,602,600	578,482,649	508,585,461	69,897,188
		Butiama DC	0	437,680,700	437,680,700	341,151,520	96,529,180
12	MBEYA	Mbozi DC	10,750,678	978,302,400	989,053,078	971,860,008	17,193,070
		Mbeya DC	53,597,303	659,001,400	712,598,703	639,484,639	73,114,064
		Kyela DC	203,229,290	446,199,800	649,429,090	602,218,180	47,210,910
		Rungwe DC	321,140,192	598,084,400	919,224,592	802,891,780	116,332,812
		Mbarali DC	250,610,383	637,060,100	887,670,483	778,065,619	109,604,864
		Chunya DC	62,161,558	567,334,800	629,496,358	618,095,626	11,400,732
		Ileje DC	112,665,590	344,490,400	457,155,990	366,407,398	90,748,592
		Mbeya CC	106,924,819	603,191,000	710,115,819	352,964,132	357,151,687
		Busokelo DC	0	223,455,200	223,455,200	129,272,873	94,182,327
		Momba DC	0	403,639,925	403,639,925	216,785,397	186,854,528
13	MOROGORO	Kilombero DC	428,117,818	800,807,100	1,228,924,918	771,447,870	457,477,048
		Kilosa DC	282,057,423	925,389,200	1,207,446,623	1,192,071,624	15,374,999

S/N	REGION	Council	Opening balance (TZS)	Fund received (TZS)	Total fund available (TZS)	Total expenditure (TZS)	Closing Balance (TZS)
		Mvomero DC	129,056,062	655,880,900	784,936,962	644,799,479	140,137,483
		Morogoro DC	456,041,235	709,548,000	1,165,589,235	1,061,960,749	103,628,486
		Morogoro MC	254,146,629	516,403,500	770,550,129	606,416,838	164,133,291
		Ulanga DC	224,167,045	517,741,300	741,908,345	598,801,905	143,106,440
		Gairo DC	0	407,668,426	407,668,426	264,401,000	143,267,426
14	MTWARA	Mtwara MC	79,570,337	209,358,400	288,928,737	171,953,179	116,975,558
		Masasi TC	25,707,441	437,497,400	463,204,841	259,344,164	203,860,677
		Masasi DC	323,500,464	536,476,000	859,976,464	574,085,294	285,891,170
		Mtwara DC	184,456,879	542,719,600	727,176,479	526,539,766	200,636,713
		Tandahimba DC	362,725,909	525,223,100	887,949,009	389,094,846	498,854,163
		Nanyumbu DC	163,298,759	303,474,300	466,773,059	304,274,793	162,498,266
		Newala DC	282,958,938	485,193,800	768,152,738	497,059,235	271,093,503
15	MWANZA	Sengerema DC	412,418,230	1,306,435,000	1,718,853,230	1,332,967,000	385,886,230
		Ukerewe DC	141,190,926	696,886,100	838,077,026	693,014,710	145,062,316
		Kwimba DC	77,025,725	839,069,700	916,095,425	694,872,259	221,223,166
		Ilemela DC	0	582,254,500	582,254,500	377,771,159	204,483,341
		Misungwi DC	345,691,197	707,565,000	1,053,256,197	916,096,926	137,159,271
		Magu DC	353,162,110	668,137,900	1,021,300,010	801,074,310	220,225,700

S/N	REGION	Council	Opening balance (TZS)	Fund received (TZS)	Total fund available (TZS)	Total expenditure (TZS)	Closing Balance (TZS)
		Mwanza CC	466,310,713	611,692,800	1,078,003,513	756,347,277	321,656,236
16	RUKWA	Sumbawanga DC	528,331,749	579,240,300	1,107,572,049	899,037,992	208,534,057
		Sumbawanga MC	141,090,921	344,852,000	485,942,921	380,471,200	105,471,721
		Nkasi DC	43,600,000	584,479,100	628,079,100	347,339,706	280,739,394
		Kalambo DC	0	502,969,500	502,969,500	298,274,815	204,694,685
17	RUVUMA	Tunduru DC	424,961,454	687,167,200	1,112,128,654	765,624,866	346,503,788
		Mbinga DC	273,610,666	840,493,000	1,114,103,666	758,067,792	356,035,874
		Namtumbo DC	282,431,484	509,326,300	791,757,784	386,020,367	405,737,417
		Songea DC	45,984,535	437,685,400	483,669,935	342,433,317	141,236,618
		Songea MC	2,711,423	303,369,500	306,080,923	278,829,370	27,251,553
		Nyasa DC	0	244,608,600	244,608,600	147,677,249	96,931,351
18	SHINYANG A	Kahama DC	0	437,210,000	437,210,000	358,221,848	78,988,152
		Ushetu DC	149,312,224	590,331,400	739,643,624	625,494,401	114,149,223
		Kishapu DC	182,584,412	646,093,300	828,677,712	435,606,054	393,071,658
		Msalala DC	0	510,753,800	510,753,800	476,670,157	34,083,643
		Shinyanga DC	14,034,615	741,373,600	755,408,215	693,553,884	61,854,331
		Shinyanga MC	140,160,317	300,271,800	440,432,117	321,537,138	118,894,979

S/N	REGION	Council	Opening balance (TZS)	Fund received (TZS)	Total fund available (TZS)	Total expenditure (TZS)	Closing Balance (TZS)
19	SINGIDA	Iramba DC	320,159,311	626,744,600	946,903,911	932,927,534	13,976,377
		Mkalama DC	0	459,191,900	459,191,900	384,800,900	74,391,000
		Manyoni DC	241,520,503	624,964,200	866,484,703	711,722,929	154,761,774
		Singida MC	80,947,621	268,521,600	349,469,221	322,708,491	26,760,730
		Singida DC	531,560,238	512,230,600	1,043,790,838	896,414,095	147,376,743
		Ikungi DC	0	550,581,600	550,581,600	411,310,190	139,271,410
20	TABORA	Kaliua DC	73,852,239	354,542,200	428,394,439	220,795,902	207,598,537
		Urambo DC	559,015,035	613,785,800	1,172,800,835	860,522,477	312,278,358
		Igunga DC	267,645,537	850,263,500	1,117,909,037	1,054,568,098	63,340,938
		Tabora MC	155,659,062	448,638,500	604,297,562	498,629,802	105,667,760
		Sikonge DC	284,671,721	415,479,300	700,151,021	630,818,070	69,332,951
		Nzega DC	737,049,735	1,053,240,000	1,790,289,735	1,211,893,524	578,396,211
		Tabora DC	8,611,036	805,929,500	814,540,536	695,706,610	118,833,926
21	TANGA	Handeni DC	518,761,242	680,513,600	1,199,274,842	949,883,644	249,391,198
		Mkinga DC	91,920,735	289,513,700	381,434,435	328,577,531	52,856,904
		Kilindi DC	91,817,000	404,148,400	495,965,400	409,083,214	86,882,186
		Tanga CC	233,495,435	574,936,300	808,431,735	652,474,463	155,957,272
		Pangani DC	144,974,919	211,422,100	356,397,019	188,505,278	167,891,741
		Korogwe DC	190,626,165	579,965,800	770,591,965	719,605,009	50,986,956
		Muheza DC	161,387,644	471,541,000	632,928,644	567,450,238	65,478,406

S/N	REGION	Council	Opening balance (TZS)	Fund received (TZS)	Total fund available (TZS)	Total expenditure (TZS)	Closing Balance (TZS)
		Lushoto DC	13,136,041	725,945,000	739,081,041	500,123,871	238,957,170
		Korogwe TC	51,365,593	134,039,200	185,404,793	176,691,493	8,713,300
		Bumbuli DC	0	366,893,800	366,893,800	287,572,168	79,321,632
22	GEITA	Geita DC	881,904,295	1,040,495,700	1,922,399,995	1,797,174,995	125,225,000
		Geita TC	0	517,920,900	517,920,900	395,648,000	122,272,900
		Chato DC	118,026,962	612,108,700	730,135,662	666,127,136	64,008,526
		Bukombe DC	520,563,135	546,344,300	1,066,907,435	1,021,760,423	45,147,012
		Nyang'hwale DC	0	309,635,400	309,635,400	267,897,353	41,738,047
		Mbogwe DC	0	470,797,500	470,797,500	233,662,482	237,135,018
23	SIMIYU	Bariadi DC	427,592,642	570,400,700	997,993,342	680,852,178	317,141,164
		Bariadi TC	0	331,025,400	331,025,400	194,582,804	136,442,596
		Maswa DC	93,871,461	845,853,800	939,725,261	889,147,431	50,577,830
		Meatu DC	192,933,816	713,004,500	905,938,316	819,609,427	86,328,889
		Busega DC	0	435,280,400	435,280,400	268,552,044	166,728,356
		Itilima DC	0	672,243,900	672,243,900	259,225,191	413,018,709
24	NJOMBE	Njombe DC	301,462,603	534,090,680	835,553,283	758,843,072	76,710,211
		Njombe TC	140,354,621	277,298,200	417,652,821	213,552,504	204,100,317
		Makete DC	120,500,579	339,754,000	460,254,579	256,298,675	203,955,904
		Ludewa DC	71,216,430	369,190,500	440,406,930	440,406,930	0

S/N	REGION	Council	Opening balance (TZS)	Fund received (TZS)	Total fund available (TZS)	Total expenditure (TZS)	Closing Balance (TZS)
		Makambako TC	0	274,218,420	274,218,420	146,493,004	127,725,416
25	KATAVI	Mpanda DC	-174,439,730	630,580,450	456,140,720	472,088,806	-15,948,086
		Mpanda TC	12,001,602	117,165,100	129,166,702	118,094,555	11,072,147
		Nsimbo DC	0	164,337,650	164,337,650	116,878,440	47,459,210
		Mulele DC	0	173,118,350	173,118,350	53,328,929	119,789,421
		TOTAL	25,969,608,138	86,136,677,704	112,106,285,842	89,102,313,274	23,003,972,568

Road Fund (RF) - Financial Performance

S/N	Region	District	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
1	ARUSHA	Arusha DC	533,317,236	848,637,106	1,381,954,342	936,338,048	445,616,294
		Arusha CC	267,693,508	1,425,147,194	1,692,840,702	1,368,957,979	323,882,723
		Karatu DC	34,332,515	595,077,696	629,410,211	623,325,346	6,084,865
		Longido DC	77,985,713	198,829,797	276,815,510	300,826,675	-24,011,165
		Meru DC	92,269,337	413,663,266	505,932,602	342,370,771	163,561,832
		Monduli Dc	168,912,787	625,801,603	794,714,389	682,620,601	112,093,788
		Ngorongoro DC	440,520,122	661,190,553	1,101,710,675	705,207,108	396,503,567
2	COAST	Bagamoyo DC	146,158,244	1,196,243,543	1,342,401,787	1,046,928,962	295,472,825
		Kibaha DC	146,784,654	419,505,405	566,290,059	302,898,301	263,391,758
		Kibaha TC	669,501,904	1,343,056,841	2,012,558,745	1,467,491,154	545,067,591
		Kisarawe DC	76,603,605	688,294,974	764,898,579	688,421,806	76,476,773
		Mafia DC	160,606,520	434,879,023	595,485,543	449,899,888	145,585,655
		Mkuranga DC	86,530,800	418,191,832	504,722,632	355,670,124	149,052,508
		Rufiji DC	238,640,572	938,247,294	1,176,887,866	879,523,013	297,364,853
3	DAR-ES - SALAAM	Ilala MC	938,092,760	1,990,782,595	2,928,875,355	2,851,415,882	77,459,473
		Kinondoni Mc	2,570,602,061	7,882,602,095	10,453,204,156	6,997,818,258	3,455,385,897
		Temeke MC	767,840,156	1,592,907,093	2,360,747,249	1,652,123,638	708,623,611
4	DODOMA	Bahi DC	178,651,668	1,036,241,552	1,214,893,220	1,105,304,475	109,588,745
		Chamwino DC	11,759,571	1,412,247,267	1,424,006,838	1,312,015,749	111,991,089

S/N	Region	District	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
		Chemba DC	0	301,041,419	301,041,419	297,848,867	3,192,552
		Dodoma MC	135,698,185	2,472,476,200	2,608,174,385	2,589,729,722	18,444,663
		Kondoa DC	450,606,233	942,250,375	1,392,856,608	1,065,054,957	327,801,652
		Kongwa DC	8,198,326	990,756,336	998,954,662	776,433,620	222,521,042
		Mpwapwa DC	173,435,779	1,018,768,753	1,192,204,532	917,864,860	274,339,672
5	GEITA	Bukombe DC	11,277,757	382,767,714	394,045,470	382,753,933	11,291,537
		Chato DC	6,822,495	1,614,157,010	1,620,979,505	1,168,133,249	452,846,255
		Geita DC	645,934,972	1,087,566,023	1,733,500,995	1,377,817,520	355,683,475
		Geita TC	0	989,737,988	989,737,988	549,830,703	439,907,285
		Mbogwe DC	0	209,445,385	209,445,385	192,182,499	17,262,886
		Nyang'hwale DC	0	339,826,330	339,826,330	339,051,642	774,688
6	IRINGA	Iringa DC	330,984,123	2,093,847,946	2,424,832,069	2,328,518,904	96,313,165
		Iringa MC	661,642,303	1,955,612,078	2,617,254,381	1,833,798,213	783,456,168
		Kilolo DC	257,422,059	1,799,356,687	2,056,778,746	1,516,203,860	540,574,886
		Mufindi DC	12,424,570	1,620,174,641	1,632,599,211	1,241,715,822	390,883,389
7	KAGERA	Biharamulo DC	16,871,143	677,380,164	694,251,307	684,750,253	9,501,054
		Bukoba DC	17,950,157	632,628,969	650,579,126	649,789,283	789,843
		Bukoba MC	259,398	502,395,373	502,654,771	327,736,078	174,918,693
		Karagwe DC	12,496,000	1,491,083,041	1,503,579,041	1,503,302,041	277,000
		Kyerwa DC	0	383,354,982	383,354,982	383,251,542	103,440
		Misenyi DC	28,102,862	1,035,325,260	1,063,428,122	972,878,695	90,549,427

S/N	Region	District	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
		Muleba DC	93,753,127	1,100,584,859	1,194,337,986	947,820,622	246,517,364
		Ngara DC	58,061,205	758,532,616	816,593,821	781,020,127	35,573,695
8	KATAVI	Mlele DC	0	161,039,152	161,039,152	65,640,000	95,399,152
		Mpanda DC	943,871,346	1,259,570,365	2,203,441,712	1,572,995,330	630,446,382
		Mpanda TC	620,524,599	1,500,783,854	2,121,308,453	1,378,117,350	743,191,103
		Nsimbo DC	0	239,885,571	239,885,571	59,339,400	180,546,171
9	KIGOMA	Buhigwe DC	0	435,519,478	435,519,478	268,192,500	167,326,978
		Kakonko DC	0	428,945,648	428,945,648	259,721,879	169,223,769
		Kasulu DC	525,335,163	866,771,935	1,392,107,098	1,241,734,450	150,372,648
		Kibondo DC	55,616,707	745,873,610	801,490,317	716,272,751	85,217,566
		Kigoma DC	669,160,787	1,067,336,252	1,736,497,039	1,491,647,039	244,850,000
		Kigoma MC	133,946,000	1,386,076,097	1,520,022,097	1,519,600,104	421,993
		Uvinza DC	0	522,163,608	522,163,608	503,392,770	18,770,838
10	KILIMANJARO	Hai DC	12,635	576,294,141	576,306,776	446,862,918	129,443,858
		Moshi DC	288,597,012	671,948,092	960,545,104	777,912,191	182,632,913
		Moshi MC	78,135,924	975,771,877	1,053,907,801	805,172,483	248,735,318
		Mwanga DC	79,942,721	583,868,567	663,811,288	657,200,743	6,610,544
		Rombo DC	31,716,937	744,404,504	776,121,440	518,501,702	257,619,738
		Same DC	82,573,200	890,068,447	972,641,647	738,345,262	234,296,385
		Siha DC	708,426,989	806,991,858	1,515,418,847	992,033,982	523,384,866
11	LINDI	Kilwa DC	42,632,555	990,337,583	1,032,970,138	772,693,020	260,277,119

S/N	Region	District	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
		Lindi DC	297,010,456	565,581,145	862,591,601	618,352,571	244,239,030
		Lindi MC	72,688,556	1,198,161,913	1,270,850,469	649,149,459	621,701,010
		Liwale DC	4,519,076	749,721,396	754,240,473	573,183,717	181,056,756
		Nachingwea DC	43,307,908	810,310,364	853,618,272	378,857,000	474,761,272
		Ruangwa DC	5,535,008	652,237,191	657,772,199	642,184,000	15,588,199
12	MANYARA	Babati DC	74,314,757	755,707,984	830,022,741	786,004,164	44,018,577
		Babati TC	14,442,589	505,054,834	519,497,423	475,854,554	43,642,870
		Hanang DC	172,831,336	893,266,221	1,066,097,557	1,045,742,944	20,354,612
		Kiteto DC	410,783,643	1,573,701,930	1,984,485,573	1,103,672,275	880,813,298
		Mbulu DC	190,395	548,674,191	548,864,586	548,238,691	625,895
		Simanjiro DC	260,595,278	813,084,498	1,073,679,775	904,613,280	169,066,495
13	MARA	Musoma MC	259,398	502,395,373	502,654,771	327,736,078	174,918,693
		Musoma DC	73,488,804	659,507,433	732,996,238	541,015,838	191,980,400
		Rorya DC	64,056,399	732,029,748	796,086,147	703,894,604	92,191,543
		Tarime DC	136,064,064	611,913,895	747,977,959	747,218,193	759,767
		Bunda DC	457,691,886	1,649,828,445	2,107,520,331	1,544,706,903	562,813,428
		Serengeti DC	752,986	979,889,823	980,642,808	664,258,049	316,384,760
		Butiama DC	0	1,522,775,056	1,522,775,056	349,676,093	1,173,098,963
		Tarime TC	0	267,575,107	267,575,107	171,966,250	95,608,856
14	MBEYA	Busokelo DC	0	287,114,146	287,114,146	222,385,770	64,728,376
		Chunya DC	70,916,130	850,549,539	921,465,669	480,331,143	441,134,527

S/N	Region	District	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
		Ileje DC	82,450,208	522,945,491	605,395,699	397,769,874	207,625,825
		Kyela DC	82,450,208	522,945,491	605,395,699	397,769,874	207,625,825
		Mbarali DC	486,385,232	607,601,570	1,093,986,802	713,265,629	380,721,173
		Mbeya CC	472,067,957	2,463,619,888	2,935,687,845	2,810,757,532	124,930,313
		Mbeya DC	186,067,512	1,257,122,084	1,443,189,596	1,232,692,489	210,497,108
		Mbozi DC	81,126,843	1,184,832,660	1,265,959,503	1,071,396,090	194,563,412
		Momba DC	0	348,778,799	348,778,799	239,698,025	109,080,774
		Rungwe DC	332,752,747	1,409,110,971	1,741,863,718	1,152,944,764	588,918,954
15	MOROGORO	Gairo DC	0	365,131,502	365,131,502	222,690,386	142,441,116
		Kilombero DC	218,306,648	1,065,355,218	1,283,661,866	919,397,643	364,264,224
		Kilosa DC	369,282,938	1,852,674,780	2,221,957,718	1,568,731,528	653,226,191
		Morogoro DC	18,813,738	765,388,212	784,201,950	333,402,270	450,799,680
		Morogoro MC	818,336,449	1,783,422,421	2,601,758,870	1,902,674,485	699,084,386
		Mvomero DC	164,674,758	661,950,531	826,625,289	699,960,011	126,665,278
		Ulanga DC	732,078,956	1,524,688,128	2,256,767,084	1,727,892,531	528,874,553
16	MTWARA	Masasi DC	334,446,122	638,564,046	973,010,168	783,782,156	189,228,012
		Masasi TC	100,000	630,457,566	630,557,566	78,045,108	552,512,458
		Mtwara DC	44,919,220	2,518,070,318	2,562,989,538	1,816,250,311	746,739,227
		Mtwara MC	264,424,337	879,823,775	1,144,248,108	961,548,051	182,700,058
		Nanyumbu DC	49,369,222	703,854,395	753,223,617	691,480,834	61,742,783
		Newala DC	473,491,358	1,188,841,414	1,662,332,772	1,327,726,573	334,606,199

S/N	Region	District	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
		Tandahimba DC	226,632,117	811,717,524	1,038,349,641	884,802,401	153,547,240
17	MWANZA	Ilemela MC	100,000	463,862,186	463,962,186	411,428,980	52,533,205
		Kwimba DC	1,266,368	614,857,805	616,124,173	615,756,772	367,401
		Magu DC	245,699,309	437,119,832	682,819,141	679,736,242	3,082,899
		Misungwi DC	80,035,033	817,555,723	897,590,756	737,858,216	159,732,540
		Mwanza CC	672,520,341	1,512,092,144	2,184,612,485	1,654,550,349	530,062,136
		Sengerema DC	199,146,601	669,427,984	868,574,585	649,395,438	219,179,147
		Ukerewe DC	441,263	465,302,208	465,743,472	411,641,353	54,102,118
18	NJOMBE	Ludewa DC	117,910,652	1,259,567,026	1,377,477,678	713,511,588	663,966,090
		Makambako TC	206,973,878	741,384,394	948,358,272	769,347,555	179,010,717
		Makete DC	191,320,917	586,510,221	777,831,138	432,616,464	345,214,675
		Njombe DC	228,733,264	1,400,170,711	1,628,903,975	1,300,060,157	328,843,817
		Njombe TC	1,576,249,119	2,072,659,598	3,648,908,717	1,878,128,220	1,770,780,497
		Wanging'ombe DC	0	914,912,000	914,912,000	555,237,302	359,674,698
19	RUKWA	Kalambo DC	300,000	628,580,652	628,880,652	262,017,870	366,862,782
		Nkasi DC	219,329,601	1,020,938,993	1,240,268,594	1,095,935,613	144,332,981
		Sumbawanga DC	1,090,266,239	1,347,148,624	2,437,414,863	1,724,803,570	712,611,292
		Sumbawanga MC	305,197,837	1,720,518,050	2,025,715,887	1,247,225,311	778,490,576
20	RUVUMA	Namtumbo DC	183,395,258	947,500,989	1,130,896,247	594,377,629	536,518,618
		Mbinga DC	441,336,318	1,350,798,556	1,792,134,875	1,788,701,977	3,432,898

S/N	Region	District	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
		Nyasa DC	0	564,495,658	564,495,658	445,655,012	118,840,645
		Songea DC	264,892,674	1,309,367,282	1,574,259,956	1,310,454,462	263,805,494
		Songea MC	52,803,525	1,192,389,501	1,245,193,017	1,131,502,384	113,690,632
		Tunduru DC	622,800,304	863,117,568	1,485,917,872	1,089,953,939	395,963,933
21	SHINYANGA	Kahama TC	0	776,248,844	776,248,844	764,154,552	12,094,292
		Kishapu DC	184,595,862	520,452,919	705,048,781	616,373,097	88,675,689
		Msalala DC	0	239,725,459	239,725,459	231,450,500	8,274,959
		Shinyanga DC	297,045,488	444,105,714	741,151,203	721,741,812	19,409,391
		Shinyanga MC	9,517,315	918,448,618	927,965,933	927,339,344	626,589
		Ushetu DC	59,696,659	359,597,000	419,293,659	309,066,634	110,227,025
22	SIMIYU	Bariadi TC	194,001,806	909,094,845	1,103,096,651	354,647,361	748,449,290
		Bariadi DC	284,248,034	705,496,303	989,744,337	644,160,052	345,584,285
		Maswa DC	15,968,986	769,923,125	785,892,111	725,424,931	60,467,180
		Meatu DC	296,867,680	542,331,722	839,199,402	819,058,199	20,141,203
		Busega DC	0	277,810,992	277,810,992	220,543,844	57,267,148
		Itilima DC	0	301,718,359	301,718,359	240,187,455	61,530,904
23	SINGIDA	Iramba DC	469,583,000	703,801,871	1,173,384,871	848,471,871	324,913,000
		Ikungi DC	0	257,547,371	257,547,371	256,912,363	635,008
		Manyoni DC	300,309,312	1,303,522,194	1,603,831,506	343,635,531	1,260,195,975
		Mkalama DC	0	707,417,908	707,417,908	54,798,700	652,619,208
		Singida DC	81,595,560	732,171,140	813,766,700	713,575,090	100,191,610

S/N	Region	District	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
		Singida MC	211,821,842	763,762,368	975,584,210	773,214,886	202,369,324
24	TABORA	Igunga DC	105,954,994	955,731,748	1,061,686,741	824,590,315	237,096,426
		Kaliua DC	101,354,500	261,254,336	362,608,836	230,257,572	132,351,264
		Nzega DC	261,985,003	681,882,635	943,867,638	736,596,783	207,270,855
		Sikonge DC	96,013,762	622,292,378	718,306,140	665,600,980	52,705,160
		Tabora DC	196,741,043	983,484,280	1,180,225,323	1,062,503,490	117,721,833
		Tabora MC	128,855,924	1,384,896,595	1,513,752,519	1,360,221,155	153,531,364
		Urambo DC	448,373,469	1,247,013,226	1,695,386,695	1,548,759,904	146,626,791
25	TANGA	Bumbuli DC	0	302,947,397	302,947,397	105,374,100	197,573,297
		Handeni DC	119,595,018	868,929,928	988,524,946	637,798,721	350,726,225
		Kilindi DC	278,058,277	1,157,486,866	1,435,545,143	1,278,568,518	156,976,625
		Korogwe DC	117,987,931	500,127,279	618,115,210	326,571,518	291,543,692
		Korogwe TC	128,992,603	422,896,594	551,889,197	353,123,914	198,765,283
		Lushoto DC	198,920,961	1,772,727,723	1,971,648,684	1,824,977,842	146,670,842
		Mkinga	253,523,531	534,941,076	788,464,607	692,982,062	95,482,545
		Muheza DC	197,192,149	794,336,539	991,528,688	861,526,046	130,002,642
		Pangani DC	100,865,891	636,101,163	736,967,054	427,930,482	309,036,572
		Tanga CC	279,812,362	973,586,813	1,253,399,175	1,155,726,029	97,673,146
Total			34,507,059,704	152,444,335,566	186,951,395,258	142,253,502,860	44,697,892,406

Financial Performance- Tanzania Social Action Fund (TASAF)

REGION	S/N	Council	Opening balance (TZS)	Funds received (TZS)	Total Fund available (TZS)	Total Expenditure (TZS)	Closing balance (TZS)
KILIMANJARO	1	Moshi MC	1,822,236	0	1,822,236	0	1,822,236
	2	Moshi DC	1,305,000	0	1,305,000	1,305,000	0
	3	Mwanga DC	1,002,153	930,000	1,932,153	1,927,500	4,653
	4	Hai DC	205,514.74	0	205,514.74	0	205,514.74
	5	Same DC	18,069,136.95	0	18,069,136.95	18,069,136.95	0
ARUSHA	6	Ngorongoro DC	23,217,595	0	23,217,595	23,131,023	86,572
	7	Monduli DC	14,544,951	0	14,544,951	14,544,951	0
	8	Longido DC	16,679,695	13,607,300	30,286,995	17,033,820	13,253,175
	9	Karatu DC	307,997.48	0	307,997.48	0	307,997.48
	10	Meru DC	175,332	0	175,332	0	175,332
	11	Arusha CC	270,861	0	270,861	0	270,861
	12	Arusha DC	547,198	0	547,198	547,198	0
MANYARA	13	Mbulu DC	812,223	0	812,223	0	812,223
	14	Kiteto DC	305,041,846	0	305,041,846	303,755,679	1,286,167
	15	Simanjiro DC	110,014,596	6,332,400	116,346,996	115,333,096	1,013,900
	16	Hanang' DC	17,826,247	0	17,826,247	200,000	17,626,247
	17	Babati DC	3,630,057	21,302,154	24,932,211	24,931,687	524
	18	Babati TC	22,175,602	0	22,175,602	22,164,154.00	11,448
TANGA	19	Muheza DC	1,723,442.49	0	1,723,442.49	1,272,500.49	450,942.49

REGION	S/N	Council	Opening balance (TZS)	Funds received (TZS)	Total Fund available (TZS)	Total Expenditure (TZS)	Closing balance (TZS)
	20	Kilindi DC	5,466,054	0	5,466,054	3,715,054	1,751,054
	21	Korogwe TC	1,532,708	0	1,532,708	1,165,000	367,708
	22	Handeni DC	534,349	0	534,349	529,452	4,897
	23	Pangani DC	204,849	0	204,849	0	204,849
	24	Mkinga DC	378,943	0	378,943	278,100	100,843
	25	Dodoma MC	60,551,101.39	0	60,551,101.39	55,798,658.99	4,752,442.40
UNGUJA	26	Pemba	187,208	456,550,083	456,737,292	456,577,084	160,208
	27	Unguja	124,924	284,595,520	284,720,444	284,695,020	25,424
GEITA	28	Chato DC	224,056.00	0	224,056.00	224,056.00	0
LINDI	29	Kilwa DC	46,333,942	665,478,606	711,812,548	410,453,377	301,359,171
	30	Lindi DC	236,434,799	543,348,533	779,783,332	720,943,818	58,839,515
	31	Lindi MC	271,886,594	525,349,972	797,236,566	551,054,358	246,182,208
	32	Ruangwa DC	284,511,554	533,050,189	817,561,744	765,089,346	52,472,398
	33	Nachingwea DC	34,992,217	526,668,188.23	561,660,405.23	561,300,778.06	359,627.17
	34	Liwale DC	-4,988,196.38	409,096,610.86	404,108,414.48	330,289,431.92	73,818,982.56
MTWARA	35	Tandahimba DC	40,487	392,599,545	392,640,032	383,906,253	8,733,779
	36	Newala DC	29,687,942	766,511,815	796,199,757	441,139,659	355,060,098
	37	Nanyumbu DC	295,452,412	452,172,375	747,624,787	742,711,215	4,913,572
	38	Mtwara DC	167,007,727	715,403,382	882,411,109	809,650,318	72,760,791
	39	Mtwara MC	2,247,000	639,962,167	642,209,167	393,679,167	248,530,000

REGION	S/N	Council	Opening balance (TZS)	Funds received (TZS)	Total Fund available (TZS)	Total Expenditure (TZS)	Closing balance (TZS)
	40	Masasi DC	138,054	1,366,348,557	1,366,486,611	1,082,418,936	284,067,675
	41	Masasi TC	0	352,813,478	352,813,478	249,804,435	103,009,042
MOROGORO	42	Kilombero DC	123,932	179,173,733	179,297,665	178,690,210	607,454
	43	Kilosa DC	17,548,118.23	0	17,548,118.23	17,548,118.23	0
	44	Morogoro DC	14,063,899	20,719,362	34,783,261	34,783,261	0
COAST	45	Kibaha DC	793,042.77	776,346,300	777,139,342.77	764,262,320.45	12,877,022.32
	46	Bagamoyo DC	73,141,203.76	1,649,325,323.62	1,722,466,527.38	1,711,242,118	11,224,409.38
RUVUMA	47	Tunduru DC	0	884,263,500	884,263,500	871,530,551	12,732,949
DODOMA	48	Chamwino DC	4,595,346	1,327,970,482	1,332,565,828	1,322,640,760	9,925,068
MARA	49	Bunda DC	0	136,822,552.73	136,822,552.73	136,822,552.73	0
MBEYA	50	Mbarali DC	46,883,608	227,403,343.64	274,286,951.64	274,286,951.64	0
MWANZA	51	Kwimba DC	3,330,628	217,947,564	221,278,192	217,923,284	3,354,908
SIMIYU	52	Meatu DC	16,065,506	0	16,065,506	16,065,506	0
Total			2,148,865,691	14,092,093,036	16,240,958,730	14,335,434,895	1,905,523,888

Water Sector Development Programme (WSDP) - Financial Performance

S/N	REGION	DISTRICT	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
1	ARUSHA	Arusha DC	770,535,105	1,738,590,790	2,509,125,895	2,162,187,548	346,938,347
		Arusha CC	91,505,428	646,140,084	737,645,512	646,567,237	91,078,275
		Monduli DC	3,537,655,467	2,083,231,681	5,620,887,148	5,053,233,681	567,653,467
		Longido DC	685,361,598	1,269,014,008	1,954,375,606	1,357,602,088	596,773,518
		Meru DC	698,902,304	1,734,910,230	2,433,812,534	2,379,014,594	54,797,940
		Karatu DC	409,908,554	1,329,062,015	1,738,970,569	1,732,285,017	6,685,552
		Ngorongoro DC	513,341,751	1,008,205,857	1,521,547,608	1,277,808,605	243,739,003
2	COAST	Kisarawe DC	549,864,606	1,416,400,687	1,966,265,293	1,471,228,232	495,037,061
		Kibaha TC	229,067,417	1,107,128,230	1,336,195,647	1,311,880,049	24,315,598
		Mafia DC	249,676	1,681,910,476	1,682,160,152	1,171,625,737	510,534,415
		Bagamoyo DC	583,378,340	2,044,726,997	2,628,105,337	2,032,936,339	595,168,998
		Mkuranga DC	562,697,593	962,234,928	1,524,932,521	1,260,364,678	264,567,843
		Kibaha DC	240,316,975	1,554,842,388	1,795,159,363	1,793,604,263	1,555,100
		Rufiji DC	622,925,228	936,139,484	1,559,064,712	1,466,299,046	92,765,666
3	DAR	Temeke MC	516,042,662	407,330,913	923,373,575	909,451,922	13,921,653
		Kinondoni MC	456,225,653	306,327,422	762,553,075	182,742,186	579,810,889
		Ilala MC	0	1,207,366,901	1,207,366,901	643,755,338	563,611,563
4	DODOMA	Bahi DC	931,652,202	1,028,533,832	1,960,186,034	1,496,217,941	463,968,093

S/N	REGION	DISTRICT	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
		Chamwino DC	851,702,281	949,176,967	1,800,879,248	1,798,725,281	2,153,967
		Chemba DC	0	668,790,731	668,790,731	45,275,530	623,515,202
		Dodoma MC	426,820,622	888,238,421	1,315,059,043	1,224,020,156	91,038,887
		Kondoa DC	1,626,506,421	1,952,111,626	3,578,618,047	3,126,848,041	451,770,006
		Mpwapwa DC	776,209,338	1,268,598,336	2,044,807,674	1,147,399,131	897,408,543
		Kongwa DC	696,700,976	1,528,791,227	2,225,492,203	1,788,182,525	437,309,678
5	GEITA	Chato DC	694,492,325	1,092,484,880	1,786,977,205	1,723,853,112	63,124,093
		Geita DC	1,326,249,209	1,466,532,604	2,792,781,813	2,767,171,465	25,610,348
		Mbogwe DC	0	45,875,207	45,875,207	18,853,569	27,021,638
		Nyang'hwale DC	0	500,041,167	500,041,167	494,568,000	5,473,167
		Geita TC	0	29,287,757	29,287,757	14,370,205	14,917,552
		Bukombe DC	854,469,591	841,250,227	1,695,719,818	1,399,332,788	296,387,030
6	IRINGA	Mufindi DC	492,108,640	1,555,311,148	2,047,419,787	1,030,056,297	1,017,363,490
		Kilolo DC	405,183,063	2,020,654,227	2,425,837,290	2,014,609,777	411,227,513
		Iringa MC	570,806,519	676,730,287	1,247,536,806	970,740,079	276,796,728
		Iringa DC	783,936,511	1,413,507,424	2,197,443,935	2,165,631,283	31,812,652
7	KAGERA	Kyerwa DC	0	236,723,593	236,723,593	0	236,723,593
		Bukoba DC	685,730,098	891,784,702	1,577,514,800	1,505,596,670	71,918,130
		Muleba DC	1,186,547,266	1,272,398,848	2,458,946,114	2,378,987,270	79,958,844
		Karagwe DC	1,513,303,243	1,306,903,295	2,820,206,538	2,819,818,538	388,000

S/N	REGION	DISTRICT	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
		Missenyi DC	291,449,977	1,203,943,153	1,495,393,130	1,494,348,523	1,044,607
		Ngara DC	465,663,296	1,659,806,984	2,125,470,280	2,011,757,491	113,712,789
		Biharamulo DC	570,434,487	1,606,390,729	2,176,825,216	2,148,625,293	28,199,923
		Bukoba MC	519,428,307	717,959,595	1,237,387,901	1,208,534,121	28,853,780
8	KATAVI	Mlele DC	0	479,904,068	479,904,068	392,459,927	87,444,141
		Mpanda DC	420,985,020	1,379,878,233	1,800,863,254	1,270,249,669	530,613,585
		Mpanda TC	973,567,710	1,499,509,895	2,473,077,605	1,489,569,644	983,507,962
		Nsimbo DC	0	200,000,000	200,000,000	71,084,347	128,915,653
9	KIGOMA	Kigoma MC	201,148,587	426,769,376	627,917,963	580,351,753	47,566,210
		Kigoma DC	1,622,938,679	908,077,736	2,531,016,415	2,318,703,530	212,312,885
		Buhigwe DC	0	293,267,171	293,267,171	160,475,732	132,791,439
		Kakonko DC	0	559,151,703	559,151,703	218,803,703	340,348,000
		Uvinza DC	0	333,517,604	333,517,604	229,989,000	103,528,604
		Kibondo DC	1,530,544,703	1,370,822,682	2,901,367,385	2,711,108,961	190,258,424
		Kasulu DC	1,688,685,032	1,954,940,637	3,643,625,669	2,618,252,711	1,025,372,958
10	KILIMANJARO	Moshi MC	724,572,390	547,670,405	1,272,242,795	495,206,547	777,036,249
		Rombo DC	373,830,422	1,083,878,698	1,457,709,120	756,878,489	700,830,631
		Hai DC	669,384,339	1,401,679,004	2,071,063,343	1,768,590,550	302,472,793
		Same DC	85,335,595	1,709,672,231	1,795,007,826	529,623,704	1,265,384,122
		Moshi DC	730,505,267	948,607,436	1,679,112,703	1,341,175,605	337,937,097

S/N	REGION	DISTRICT	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
		Mwanga DC	52,340,392	2,603,330,898	2,655,671,290	1,909,417,227	746,254,063
		Siha DC	173,618,722	1,076,523,182	1,250,141,904	844,775,954	405,365,950
11	LINDI	Kilwa DC	684,471,128	1,428,649,315	2,113,120,443	1,225,031,542	888,088,901
		Liwale DC	818,942,071	1,036,339,834	1,855,281,905	810,727,068	1,044,554,837
		Lindi DC	746,111,605	1,490,745,750	2,236,857,355	1,460,162,566	776,694,789
		Ruangwa DC	883,475,088	901,494,068	1,784,969,156	1,448,800,824	336,168,332
		Lindi MC	370,950,711	1,363,485,190	1,734,435,901	1,296,158,777	438,277,124
		Nachingwea DC	1,242,005,399	742,082,270	1,984,087,669	723,565,973	1,260,521,696
12	MANYARA	Kiteto DC	27,960,208	1,578,215,156	1,606,175,364	854,338,757	751,836,606
		Mbulu DC	4,856,079	1,345,817,842	1,350,673,921	1,112,549,370	238,124,551
		Babati DC	607,790,000	1,611,070,000	2,218,860,000	2,186,051,000	32,809,000
		Hanang' DC	147,849,060	1,149,554,077	1,297,403,137	721,854,400	575,548,737
		Simanjiro DC	145,514,269	1,906,300,271	2,051,814,541	1,638,378,166	413,436,375
		Babati TC	245,771,856	1,324,709,716	1,570,481,572	1,364,100,106	206,381,466
13	MARA	Rorya DC	855,675,352	2,187,784,204	3,043,459,556	2,739,144,114	304,315,442
		Bunda DC	51,667,469	1,429,191,649	1,480,859,118	1,477,807,214	3,051,904
		Tarime DC	825,299,414	930,906,980	1,756,206,394	1,273,362,269	482,844,125
		Musoma DC	728,634,847	1,480,817,564	2,209,452,411	1,769,611,156	439,841,255
		Serengeti DC	93,064,000	2,627,273,586	2,720,337,586	2,372,087,374	348,250,212
		Butiama DC	0	564,577,763	564,577,763	356,122,849	208,454,914

S/N	REGION	DISTRICT	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
14	MBEYA	Mbozi DC	1,047,811,444	851,032,282	1,898,843,726	1,185,169,140	713,674,586
		Mbeya DC	398,811,496	897,610,872	1,296,422,368	1,267,830,060	28,592,308
		Kyela DC	91,839,142	1,044,333,950	1,136,173,092	448,901,208	687,271,888
		Rungwe DC	305,527,457	2,339,909,896	2,645,437,353	1,499,033,291	1,146,404,062
		Mbarali DC	587,591,179	1,550,945,940	2,138,537,119	1,952,736,262	185,800,857
		Busekelo DC	0	464,223,641	464,223,641	325,843,001	138,380,641
		Chunya DC	323,150,707	1,140,516,608	1,463,667,315	1,368,806,535	94,860,780
		Momba DC	484,896,616	422,506,964	907,403,580	380,588,950	526,814,630
		Ileje DC	406,564,749	1,560,174,324	1,966,739,073	1,536,788,288	429,950,784
		Mbeya CC	596,556,870	477,708,288	1,074,265,158	719,947,305	354,317,853
15	MOROGORO	Kilombero DC	576,036,075	1,356,582,049	1,932,618,124	1,472,208,999	460,409,125
		Kilosa DC	88,742,751	1,615,517,949	1,704,260,700	1,080,466,364	623,794,336
		Mvomero DC	992,083,615	1,170,998,138	2,163,081,753	1,525,504,481	637,577,272
		Gairo DC	0	593,207,422	593,207,422	86,444,997	506,762,425
		Morogoro DC	485,691,595	1,480,765,299	1,966,456,894	821,724,817	1,144,732,077
		Morogoro MC	589,574,177	582,259,992	1,171,834,169	934,159,447	237,674,722
		Ulanga DC	629,823,557	1,023,181,305	1,653,004,862	754,586,381	898,418,481
16	MTWARA	Mtwara MC	446,267,046	712,600,873	1,158,867,919	1,132,763,845	26,104,074
		Masasi TC	0	528,828,417	528,828,417	414,209,634	114,618,783
		Masasi DC	960,915,228	1,382,792,908	2,343,708,137	2,343,629,148	78,989
		Mtwara DC	893,503,405	1,962,426,290	2,855,929,695	2,686,467,365	169,462,330

S/N	REGION	DISTRICT	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
		Tandahimba DC	777,475,602	1,522,634,932	2,300,110,534	2,239,814,050	60,296,484
		Nanyumbu DC	511,145,240	1,433,321,233	1,944,466,473	1,910,026,139	34,440,335
		Newala DC	1,014,148,479	1,196,882,958	2,211,031,437	995,287,332	1,215,744,105
17	MWANZA	Ukerewe DC	479,226,268	1,668,867,830	2,148,094,098	2,145,395,638	2,698,460
		Kwimba DC	346,491,604	1,538,638,138	1,885,129,742	1,872,587,736	12,542,006
		Misungwi DC	381,489,057	1,817,586,848	2,199,075,906	1,245,473,248	953,602,658
		Magu DC	280,782,683	1,224,248,935	1,505,031,618	1,375,571,733	129,459,885
		Mwanza CC	378,376,157	659,182,084	1,037,558,241	426,278,495	611,279,747
		Ilemela DC	0	721,228,770	721,228,770	148,464,461	572,764,309
18	NJOMBE	Makambako TC	100,000	1,178,659,448	1,178,759,448	960,013,347	218,746,101
		Makete DC	954,766,062	1,932,170,293	2,886,936,355	1,158,276,212	1,728,660,143
		Njombe DC	230,662,200	1,274,882,344	1,505,544,545	338,967,404	1,166,577,141
		Njombe TC	1,148,345,126	988,327,057	2,136,672,183	1,780,920,795	355,751,388
		Wanging'ombe DC	0	166,819,640	166,819,640	76,863,500	89,956,140
		Ludewa DC	614,849,050	1,149,412,156	1,764,261,206	1,273,464,386	490,796,820
19	RUKWA	Sumbawanga DC	749,990,885	1,932,088,042	2,682,078,927	1,554,718,402	1,127,360,525
		Kalambo DC	100,000	1,451,241,339	1,451,341,339	576,794,339	874,547,000
		Sumbawanga MC	104,474,403	1,086,161,240	1,190,635,643	1,186,328,624	4,307,018
		Nkasi DC	394,053,503	1,528,526,000	1,922,579,503	1,633,005,503	289,574,000

S/N	REGION	DISTRICT	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
20	RUVUMA	Tunduru DC	658,789,273	1,559,632,228	2,218,421,501	778,899,569	1,439,521,932
		Mbinga DC	698,990,481	1,439,942,018	2,138,932,499	1,495,080,054	643,852,445
		Nyasa DC	0	219,633,322	219,633,322	9,008,000	210,625,322
		Namtumbo DC	272,898,910	1,705,398,640	1,978,297,550	696,061,124	1,282,236,426
		Songea DC	482,545,834	2,303,012,233	2,785,558,067	2,571,932,727	213,625,339
		Songea MC	446,985,537	1,268,376,942	1,715,362,479	703,454,951	1,011,907,529
21	SHINYANGA	Kahama TC	0	24,538,005	24,538,005	14,820,513	9,717,492
		Msalala DC	0	210,000,000	210,000,000	26,809,292	183,190,708
		Kishapu DC	502,451,575	1,138,949,683	1,641,401,258	1,410,042,787	231,358,471
		Ushetu DC	1,228,380,975	709,129,170	1,937,510,145	1,655,817,583	281,692,562
		Shinyanga DC	159,706,139	1,465,977,039	1,625,683,178	1,618,443,498	7,239,680
		Shinyanga MC	5,443,805	1,860,538,823	1,865,982,628	1,848,283,155	17,699,473
22	SIMIYU	Busega DC	0	457,793,050	457,793,050	424,597,188	33,195,862
		Bariadi TC	0	437,798,938	437,798,938	290,810,716	146,988,222
		Bariadi DC	1,243,759,083	1,118,870,505	2,362,629,588	1,430,326,750	932,302,838
		Itilima DC	0	743,656,897	743,656,897	578,641,570	165,015,327
		Maswa DC	324,488,211	775,202,833	1,099,691,045	660,457,108	439,233,936
		Meatu DC	40,598,949	1,516,286,719	1,556,885,668	741,712,318	815,173,349
23	SINGIDA	Iramba DC	541,386,000	885,009,185	1,426,395,185	1,263,198,239	163,196,946
		Manyoni DC	469,114,756	311,416,509	780,531,265	612,400,555	168,130,710

S/N	REGION	DISTRICT	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
		Singida MC	909,647,379	774,772,817	1,684,420,196	1,684,411,393	8,803
		Mkalama DC	0	360,231,003	360,231,003	188,040,585	172,190,418
		Ikungi DC	0	332,987,908	332,987,908	59,741,670	273,246,238
		Singida DC	792,489,000	1,371,695,057	2,164,184,057	1,504,919,057	659,265,000
24	TABORA	Kaliua DC	218,264,809	360,277,760	578,542,568	95,335,143	483,207,425
		Tabora DC	571,712,297	842,584,948	1,414,297,245	759,121,353	655,175,892
		Igunga DC	945,811,501	1,076,954,182	2,022,765,683	1,720,845,173	301,920,511
		Tabora MC	66,753,927	684,537,776	751,291,703	300,589,269	450,702,434
		Sikonge DC	462,784,547	1,425,171,186	1,887,955,733	1,117,448,890	770,506,843
		Nzega DC	856,866,421	1,714,527,154	2,571,393,575	2,138,721,066	432,672,509
		Urambo DC	777,430,598	1,471,377,571	2,248,808,169	1,107,153,876	1,141,654,292
25	TANGA	Handeni DC	1,743,600,841	2,079,650,043	3,823,250,884	927,906,672	2,895,344,212
		Mkinga DC	350,714,210	1,377,622,491	1,728,336,701	1,595,766,098	132,570,603
		Kilindi DC	177,404,398	1,424,458,965	1,601,863,364	995,784,039	606,079,325
		Tanga CC	531,782,031	991,038,041	1,522,820,072	988,648,135	534,171,937
		Pangani DC	341,753,325	1,252,511,220	1,594,264,545	919,522,175	674,742,370
		Korogwe DC	824,284,741	2,063,707,273	2,887,992,014	1,191,934,861	1,696,057,153
		Bumbuli DC	0	368,020,268	368,020,268	27,575,000	340,445,268
		Muheza DC	34,895,110	1,606,726,044	1,641,621,154	966,686,083	674,935,071
		Lushoto DC	1,112,456,795	1,304,979,456	2,417,436,251	1,556,584,536	860,851,715

S/N	REGION	DISTRICT	Opening Balance (TZS)	Funds Received (TZS)	Funds Available (TZS)	Expenditure (TZS)	Closing Balance (TZS)
		Korogwe TC	356,614,965	1,233,733,016	1,590,347,981	1,122,001,481	468,346,500
		Total	80,287,537,993	184,029,335,863	264,316,873,860	194,818,275,341	69,498,598,527

Annexure XVII

FINANCIAL PERFORMANCE FOR OTHER PROJECTS

S/N	Name of project	Opening balance (TZS)	Amount received (TZS)	Total Fund available (TZS)	Expenditure (TZS)	Unspent balance (TZS)
1	Accelerated Food Security Project	66,572,706,099	44,769,794,337	111,342,500,435	107,365,454,412	3,977,046,024
2	District Agricultural Sector Investment Project (DASIP)	5,043,656,000	23,041,639,000	28,085,295,000	26,617,999,000	1,467,296,000
3	Eastern Africa Agricultural Productivity Project (EAAPP)	981,533,159	18,274,522,590	19,256,055,750	16,724,680,149	2,531,375,601
4	Plant Breeders' Right Development Fund	118,767	57,001,587	57,120,353	53,139,102	3,981,252
5	SIDA/NORAD/MEM BIOFUELS Project	668,206,913	0	668,206,913	159,671,101	508,535,812
6	The Natural Gas Development Project	2,492,060,274	3,630,518,697	6,122,578,971	3,121,954,514	3,000,624,456
7	The Rural Energy Agency For The World Bank Financed Projects	24,137,103,000	0	24,137,103,000	3,037,728,000	21,099,375,000

S/N	Name of project	Opening balance (TZS)	Amount received (TZS)	Total Fund available (TZS)	Expenditure (TZS)	Unspent balance (TZS)
8	Sustainable Management of Mineral Resources Project (SMMRP)	30,733,559,430	23,163,576,536	53,897,135,966	29,875,696,058	24,021,439,908
9	Tanzania Energy Development And Access Expansion Project (TEDAP) MEM Component	3,613,987,049	620,758,121	4,234,745,170	1,650,295,532	2,584,449,638
10	Tanzania Extractive Industries Transparency Initiative (TEITI) -CIDA Fund	368,368,851	1,478,044,013	1,846,412,864	1,442,431,125	403,981,739
11	The Basic Health Services Project	20,645,162	4,487,884,783	4,508,529,945	2,070,627,392	2,437,902,553
12	East Africa Public Health Laboratory Networking Project	1,201,201,827	8,205,446,548	9,406,648,375	6,253,523,455	3,153,124,920
13	The Rural Food Fortification Project (RFFP)	629,991,062	1,355,978,114	1,985,969,176	1,404,978,070	580,991,107
14	Support Maternal Mortality Reduction Project	246,610,773	18,135,623,118	18,382,233,892	18,144,877,791	237,356,101
15	Arusha Namanga Athi River Road Project	223,618,544	8,874,163,504	9,097,782,048	9,009,985,221	87,796,827
16	Danish Road Sector Programme Support Phase - III (DANIDA)	3,761,324,197	24,099,293,885	27,860,618,082	25,198,136,303	2,662,481,713
17	Road Sector Support Project (RSSP1)	574,016,765	80,947,919,026	81,521,935,791	80,881,344,863	640,590,928
18	Singida - Babati - Minjingu Road Project	0	11,790,998,196	11,790,998,196	11,790,408,417	589,779

S/N	Name of project	Opening balance (TZS)	Amount received (TZS)	Total Fund available (TZS)	Expenditure (TZS)	Unspent balance (TZS)
19	Belgium Fund For Food Security (BFFS)	0	1,387,153,144	1,387,153,144	1,142,887,823	244,265,322
20	Lake Tanganyika Integrated Regional Development Programme (PRODAP)	2,519,846,043	5,281,055,955	7,800,901,998	7,308,195,722	492,706,276
21	Marketing, Infrastructure, Value Addition And Rural Finance Support Programme (MIVARF)	9,573,325,708	17,183,556,106	26,756,881,813	21,423,931,231	5,332,950,582
22	Public Service Reform Programme (II)	0	14,763,830,332	14,763,830,332	14,763,830,332	0
23	Basic Health Services Project (PMO- RALG)	300,000,000	146,125,940	446,125,940	445,892,384	233,556
24	Lake Victoria Environmental Management Project (LVEMP II)	387,543,724	15,925,440,000	16,312,983,724	15,027,365,901	1,285,617,823
25	Public Financial Management Reform Programme Phase IV (PFMRP IV)	256,581,000	1,725,000,000	1,981,581,000	1,974,718,199	6,862,801
26	Health Sector Project Support (HSPS) -PMO -RALG	518,995,683	1,483,165,757	2,002,161,440	1,519,991,396	482,170,043
27	Urban Local Government Strengthening Program (ULGSP)	0	15,792,536,923	15,792,536,923	13,179,982,895	2,612,554,028

S/N	Name of project	Opening balance (TZS)	Amount received (TZS)	Total Fund available (TZS)	Expenditure (TZS)	Unspent balance (TZS)
28	Participatory Forest Management (PFM) PMO RALG	0	83,100,009	83,100,009	82,905,600	194,409
29	The Policy And Human Resources Development Project (PHRD)	7,860,694	2,026,880,450	2,034,741,144	1,827,238,100	207,503,044
30	Secondary Education Development Program (SEDP) PMO-RALG	114,625,190	8,323,033,812	8,437,659,002	8,121,707,155	315,951,847
31	East Africa Trade And Transport Facilitation Project (EATTFP)-SUMATRA COMPONENT	846,259,146	8,714,226,149	9,560,485,295	8,475,213,645	1,085,271,650
32	Kihansi Catchment Conservation And Management Project (KCCMP)	0	83,659,151	83,659,151	83,659,151	0
33	Small Entrepreneurs Loan Facility (SELF) Project	7,423,384,189	12,726,906,606	20,150,290,795	13,797,854,620	6,352,436,175
34	Health Workforce Initiative Project	0	1,330,110,040	1,330,110,040	1,211,563,857	118,546,182
35	National Eye Care Programme Under The Ministry Of Health and Social Welfare	74,099,361	121,052,955	195,152,316	107,372,466	87,779,850
36	Dar Rapid Transit Agency (DART)	4,309,033,006	2,812,967,299	7,122,000,305	4,350,361,433	2,771,638,872

S/N	Name of project	Opening balance (TZS)	Amount received (TZS)	Total Fund available (TZS)	Expenditure (TZS)	Unspent balance (TZS)
37	Africa Medical and Research Foundation (AMREF) -Tanzania UNDP	52,599,500	437,251,146	489,850,646	619,560,314	-129,709,668
38	Tabora Mainstreaming Sustainable Forest Management in The Miombo Woodland of Western Tanzania -UNDP	0	324,329,720	324,329,720	247,476,781	76,852,939
39	Ministry of Finance- External Finance Department- Enhance Aid Management Capacity in Tanzania UNDP	22,757,333	1,065,957,247	1,088,714,580	1,061,169,473	27,545,107
40	Ministry of Finance (PED, EGA, ESRF & ESAURP)- Capacity Development for Results - Based Monitoring, Evaluation and Auditing - UNDP	0	2,191,706,306	2,191,706,306	2,191,698,955	7,351
41	Southern Agriculture Growth Corridor of Tanzania (SAGCOT) Center Limited- UNDP	0	952,678,400	952,678,400	766,912,423	185,765,959
42	Implementation and Coordination of Extending the Coastal Forest Protected Area Subsystem in Tanzania-UNDP	-449,296,894	1,415,879,950	966,583,050	1,540,968,878	-574,385,822
43	Tanzania Extractive Industries Transparency Initiative (TEITI) (IDA	393,840,000	180,510,000	574,350,000	557,956,541	16,393,458

S/N	Name of project	Opening balance (TZS)	Amount received (TZS)	Total Fund available (TZS)	Expenditure (TZS)	Unspent balance (TZS)
	Grant No. 12532)					
44	Transport Sector Supports Project (TSSP)	24,888,782,799	143,360,969,796	168,249,752,595	136,788,095,268	31,461,657,327
45	Southern Agriculture Growth Corridor of Tanzania (SAGCOT-PPA)	908,756,262	1,092,589,139	2,001,345,401	1,543,997,208	457,347,783
46	Private Sector Competitiveness Project (PSCP) Component I	200,743,530	9,454,070,124	9,654,813,654	9,530,163,294	124,650,360
47	Private Sector Competitiveness Project Component II(TPSF)	1,691,124,345	1,797,267,507	3,488,391,852	3,245,648,568	242,743,284
48	Regional Communications Infrastructure Project	0	11,303,260,512	11,303,260,512	9,593,884,965	1,709,375,547
49	Tanzania Strategic Cities Project- (TSCP- PMO RALG)	44,477,487,067	61,696,941,004	106,174,428,071	89,242,627,224	16,931,800,848
50	Central Transport Corridor Project (CREDIT NO.4455-TZ AND 4185-TZ)	22,805,670,437	120,704,647,458	143,510,317,895	108,688,333,029	34,821,984,866
51	Science Technology Higher Education Project (STHEP)	34,846,684,230	1,187,010,786	36,033,695,016	35,633,960,544	399,734,472

S/N	Name of project	Opening balance (TZS)	Amount received (TZS)	Total Fund available (TZS)	Expenditure (TZS)	Unspent balance (TZS)
52	Housing Financing Project Designated Account - Basket Fund - Holding Account	4,056,690,484	13,832,545,233	17,889,235,717	17,889,235,619	98
53	Hiv/Aids Basket Fund - Holding Account	895,288,985	20,302,062,853	21,197,351,839	21,027,059,525	170,292,314
54	Local Government Development Grants - Basket Fund -Holding Account	11,780,673	0	11,780,673	0	11,780,673
55	Legal Sector Basket Financing Fund Holding Account	2,960,559,509	3,360,498,860	6,321,058,368	5,836,330,271	484,728,098
56	National Rural Water Supply And Sanitation Basket Fund Holding Account	1,246,915,557	67,119,811,938	68,366,727,495	67,566,302,701	800,424,794
57	Public Expenditure Review Basket Fund Holding Account	638,511,853	0	638,511,853	167,619,863	470,891,990
58	Human Resource Development Agricultural Sector Development Programme Basket Financing- Holding Account	10,611,092,373	89,147,932	10,700,240,306	2,049,744,415	8,650,495,890
59	Poverty Monitoring And Master Plan Project Basket Fund - Holding Account	316,903,356	0	316,903,356	0	316,903,356

S/N	Name of project	Opening balance (TZS)	Amount received (TZS)	Total Fund available (TZS)	Expenditure (TZS)	Unspent balance (TZS)
60	Poverty Reduction Budget Support Facility - Holding Account	0	1,055,187,137,042	1,055,187,137,042	1,055,187,137,042	0
61	Public Sector Reform Programme II- Holding Account	4,113,616,380	5,630,519,185	9,744,135,565	9,113,889,626	630,245,939
62	Secondary Education Development Program - Holding Account	23,148,490,845	14,626,192,041	37,774,682,885	11,508,097,369	26,266,585,516
63	STATCAP Basket Fund - Holding Account	8,434,595,592	7,733,343,780	16,167,939,372	11,997,180,336	4,170,759,036
64	Revenue Authority Tax Modernization Basket Fund Holding Account	3,899,003,200	16,674,772,019	20,573,775,219	6,107,684,357	14,466,090,862
65	Energy Sector Capacity Building Project (ESCBP)	0	8,205,000,000	8,205,000,000	0	8,205,000,000
66	Housing Finance Project	641,973,969	17,258,971,350	17,900,945,319	15,570,070,560	2,330,874,759
67	Tanzania Statistical Master Plan (TSMP)	8,461,517,838	7,733,343,780	16,194,861,618	11,047,213,641	5,147,647,977
68	Primary Education Development Programme Holding Account	1,406,633,367	1,864,279,713	3,270,913,080	1,540,132,249	1,730,780,831
69	Global Fund Accounts Maintained at the Treasury	6,431,017,577	167,922,928,147	174,353,945,724	143,769,043,518	30,584,902,206

S/N	Name of project	Opening balance (TZS)	Amount received (TZS)	Total Fund available (TZS)	Expenditure (TZS)	Unspent balance (TZS)
70	Global Fund -Ministry of Health and Social Welfare BOT USD ACCOUNT	11,368,462,841	66,248,173,783	77,616,636,624	56,792,704,477	20,823,932,147
71	Monitoring and Evaluation Global Fund Round 8 as Implemented by the Ministry of Health and Social Welfare	147,979,326	468,986,754	616,966,081	183,063,000	433,903,081
72	Global Fund - Tanzania Food and Drugs Authority	655,062,333	0	655,062,333	600,864,188	54,198,145
73	Health Systems Strengthening Global Fund Round 9-UDSM College of Information and Communication Technologies under Department of Computer Science and Engineering	7,998,250	127,815,578	135,813,828	105,632,437	30,181,391
74	Health Systems Strengthening Global Fund Round 9	12,178,756,946	8,186,747,612	20,365,504,558	3,691,610,571	16,673,893,987
75	Global Fund - TACAIDS	307,236,018	4,526,534,600	4,833,770,618	4,816,581,959	17,189,690
76	Global Fund Ministry of Health	0	281,847,857,684	281,847,857,684	281,847,857,684	0

S/N	Name of project	Opening balance (TZS)	Amount received (TZS)	Total Fund available (TZS)	Expenditure (TZS)	Unspent balance (TZS)
77	Global Fund - PMO - RALG	3,884,840	73,226,554	77,111,381	72,974,345	4,137,040
78	National Aids Control Programme Global Fund Round Eight	624,494,844	12,929,125,970	13,553,620,814	6,434,160,877	7,119,459,936
79	Legal Sector Reform Programme	0	5,707,079,484	5,707,079,484	3,461,129,998	2,245,949,493
Total		400,007,877,181	2,527,664,133,670	2,927,672,010,832	2,599,283,376,501	328,388,634,331

Annexure XVIII

Expenditure Charged to Wrong Account Code TZS.106,208,273-ASDP

S/N	Council	Amount(TZS)	S/N	Council	Amount(TZS)
1	Korogwe TC	38,338,000	8	Mafia DC	4,050,000
2	Nkasi DC	13,850,000	9	Mbinga DC	2,339,000
3	Ngorongoro DC	9,716,053	10	Mer DC	2,170,000
4	Magu DC	9,634,800	11	Bunda DC	2,145,000
5	Moshi MC	9,245,220	12	Busega DC	1,105,000
6	Arusha DC	7,586,000	13	Mvomero DC	1,029,200
7	Newala DC	5,000,000		Total	106,208,273

Annexure XIX

Expenditure Charged to Wrong Account Codes TZS.479,418,002-HBF

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Tabora MC	151,515,531	18	Igunga DC	8,127,968
2	Sengerema DC	43,778,812	19	Bumbuli DC	6,990,000
3	Arusha DC	28,821,839	20	Chunya DC	6,500,000
4	Songea DC	23,590,000	21	Bagamoyo DC	6,100,145
5	Korogwe TC	18,888,380	22	Simanjiro DC	5,845,000
6	Mbinga DC	18,025,925	23	Handeni DC	5,842,000
7	Ngorongoro DC	17,881,015	24	Pangani DC	4,532,200
8	Manyoni DC	15,702,968	25	Butiama DC	3,426,847
9	Kilindi DC	14,902,400	26	Longido DC	2,917,000
10	Musoma DC	14,327,000	27	Siha DC	2,900,000
11	Rombo DC	12,592,990	28	Kilombero DC	2,300,000
12	Singida DC	10,782,531	29	Namtumbo DC	1,890,000
13	Shinyanga MC	10,591,267	30	Lindi MC	1,526,600
14	Kigoma MC	9,946,000	31	Ulanga DC	1,050,000
15	Moshi MC	9,160,000	32	Lindi DC	1,030,000
16	Urambo DC	8,880,000	33	Shinyanga DC	568,585
17	Lushoto DC	8,485,000		Total	479,418,002

Annexure XX

Expenditure Charged to Wrong Account Codes TZS.285,072,783-RF

S/N	Councils	Amount (TZS)	S/N	Councils	Amount (TZS)
1	Kigoma Ujiji MC	153,661,671	8	Gairo DC	2,550,010
2	Sumbawanga MC	84,788,427	9	Same DC	2,051,435
3	Monduli DC	11,852,500	10	Musoma DC	1,718,500
4	Urambo DC	8,916,000	11	Karatu DC	1,700,000
5	Shinyanga MC	7,682,000	12	Kahama TC	1,340,240
6	Rorya DC	4,770,000	13	Ngorongoro DC	1,000,000
7	Lindi MC	3,042,000		Total	285,072,783

Annexure XXI

Expenditure Charged to Wrong Account Code TZS. 445,563,459-WSDP

S/N	Council	Amount (TZS)	S/N	Council	Amount(TZS)
1	Ruangwa DC	183,692,312	11	Karagwe DC	6,971,923
2	Siha DC	51,748,800	12	Mafia DC	6,593,746
3	Sumbawanga MC	48,746,947	13	Kilosa	6,015,000
4	Nkasi DC	32,892,300	14	Hanang' DC	4,793,000
5	Singida DC	29,324,500	15	Ludewa DC	4,746,024
6	Rorya DC	16,618,097	16	Musoma DC	3,593,750
7	Urambo DC	15,378,260	17	Shinyanga MC	3,175,000
8	Monduli DC	11,503,100	18	Moshi MC	3,000,000
9	Mwanza CC	7,731,200	19	Arusha DC	1,652,500
10	Karatu DC	7,387,000		Total	445,563,459

Annexure XXII

Expenditure Made Out of the Approved Budget TZS. 63,254,140 - ASDP

S/N	Council	Amount (TZS)
1	Sengerema DC	15,722,280
2	Ukerewe DC	35,636,860
3	Kilosa DC	6,395,000
4	Musoma DC	5,500,000
	Total	63,254,140

Annexure XXIII

Contract Executed Out of the Approved Budget TZS.988,004,813 - RF

S/N	Councils	Amount (TZS)	S/N	Councils	Amount (TZS)
1	Arusha CC	219,674,100	15	Kigoma Ujiji MC	10,520,000
2	Masasi DC	182,562,400	16	Meatu DC	10,270,000
3	Karagwe DC	132,760,611	17	Missenyi DC	8,742,172
4	Temeke MC	97,285,454	18	Uvinza DC	7,373,420
5	Sengerema DC	53,971,000	19	Kilwa DC	7,015,000
6	Dodoma MC	51,091,000	20	Mvomero DCC	6,805,019
7	Kakonko DC	29,945,000	21	Magu DC	4,115,000
8	Kwimba DC	28,798,185	22	Shinyanga MC	3,013,460
9	Wanging'ombe DC	26,400,000	23	Ilemela MC	2,452,650
10	Kinondoni MC	25,992,800	24	Mpanda TC	1,865,800
11	Masasi TC	20,154,000	25	Tabora MC	1,700,000
12	Hai DC	20,133,898	26	Kibaha DC	1,645,000
13	Mpwapwa DC	16,837,660	27	Musoma DC	555,000
14	Chato DC	16,326,184		Total	988,004,813

Annexure XXIV

Expenditure Made out of the Approved Budget TZS.398,255,125.50 - Other Project

S/N	Name of the project	Amount (TZS.)
1	The Basic Health Services Project (BHSP) PMO - RALG	21,998,100
2	Urban Local Government Strengthening Program (ULGSP)	219,388,814
3	Lake Tanganyika Intergrated Regional Development Programme (PRODAP)	156, 868,212
Total		398,255,126

Annexure XXV

Under Release of Budgeted Fund TZS.34,541,952,358 - ASDP

S/N	Council	Amount (TZS.)	S/N	Council	Amount (TZS.)
1	Tarime DC	2,345,676,224	44	Rufiji DC	245,881,863
2	Kahama TC	1,838,001,528	45	Hai DC	239,499,194
3	Sengerema DC	1,800,387,748	46	Nanyumbu DC	235,239,000
4	Muleba DC	1,621,677,434	47	Ngorongoro DC	229,750,000
5	Musoma DC	1,345,670,000	48	Kinondoni DC	209,723,034
6	Iringa DC	1,245,975,994	49	Morogoro MC	204,244,000
7	Bahi DC	1,006,000,000	50	Bagamoyo DC	192,386,000
8	Misenyi DC	988,929,295	51	Nkasi DC	190,383,000
9	Kasulu DC	974,681,000	52	Mbeya CC	175,708,000
10	Geita DC	942,561,061	53	Kondoa DC	174,233,779
11	Serengeti DC	942,484,277	54	Handeni DC	157,000,000
12	Maswa DC	939,427,471	55	Mkalama DC	155,779,500
13	Bukoba DC	802,715,352	56	Namtumbo DC	154,791,000
14	Chato DC	788,265,189	57	Newala DC	145,516,800
15	Morogoro DC	737,849,692	58	Kalambo DC	144,854,550
16	Bukombe DC	735,167,152	59	Songea DC	144,531,711
17	Shinyanga DC	682,399,682	60	Lindi DC	137,571,000
18	Ukerewe DC	658,987,820	61	Nachingwea DC	137,357,350
19	Meatu DC	572,436,500	62	Mwanga DC	108,519,775
20	Mpanda DC	547,958,000	63	Buhigwe DC	102,979,000
21	Bariadi DC	545,150,305	64	Kilwa DC	97,060,000
22	Chamwino DC	497,537,776	65	Sumbawanga MC	94,354,000
23	Moshi DC	469,174,000	66	Mbongwe DC	80,000,000
24	Njombe DC	465,789,735	67	Lindi MC	71,295,333
25	Kongwa DC	445,490,000	68	Shinyanga MC	70,684,050
26	Mbozi DC	440,030,000	69	Rungwe DC	67,090,000
27	Mbeya DC	437,773,652	70	Bumbuli DC	62,676,585
28	Simanjiro DC	398,398,000	71	Arusha CC	59,755,083

S/N	Council	Amount (TZS.)	S/N	Council	Amount (TZS.)
29	Kyerwa DC	389,288,400	72	Kililindi DC	51,558,509
30	Kyela DC	373,200,000	73	Pngani DC	50,000,000
31	Monduli DC	372,548,734	74	Temeke MC	45,690,000
32	Babati DC	361,499,000	75	Moshi MC	45,000,000
33	Korogwe TC	358,000,000	76	Iringa MC	42,488,000
34	Mbarali DC	336,574,000	77	Singida MC	41,439,481
35	Ulanga DC	312,882,143	78	Babati TC	40,920,000
36	Meru DC	304,415,000	79	Karagwe DC	39,162,556
37	Manyoni DC	303,387,000	80	Masasi DC	33,376,237
38	Iramba DC	296,769,094	81	Busega DC	22,617,000
39	Momba DC	295,580,500	82	Ilala MC	22,061,000
40	Hanang	285,922,918	83	Mbulu DC	20,267,000
41	Muheza DC	260,000,000	84	Biharamulo DC	17,955,142
42	Kiteto DC	255,197,000	85	Mtwara MC	3,695,150
43	Uvinza DC	255,000,000		Total	34,541,952,358

Annexure XXVI

Under Release of Budgeted Funds TZS. 11,748,382,804 - RF

S/N	Councils	Amount (TZS)	S/N	Councils	Amount (TZS)
1	Rufiji DC	1,756,632,706	38	Nyang'hwale DC	102,453,670
2	Bagamoyo DC	769,411,701	39	Kaliua DC	98,685,664
3	Bukombe DC	607,842,286	40	Korogwe TC	96,139,633
4	Ngorongoro DC	582,045,196	41	Hanang' DC	95,586,779
5	Kilolo DC	405,773,680	42	Bumbuli DC	92,052,603
6	Ilala MC	371,517,405	43	Singida DC	91,051,486
7	Masasi DC	367,606,220	44	Chemba DC	90,658,589
8	Wanging'ombe DC	364,385,231	45	Nachingwea DC	86,946,983
9	Shinyanga DC	297,045,487	46	Masasi TC	83,442,434
10	Longido DC	238,810,203	47	Magu DC	82,790,482
11	Karagwe DC	233,097,479	48	Same DC	82,573,200
12	Arusha DC	213,918,512	49	Busega DC	81,789,008
13	Tabora MC	203,835,363	50	Busokelo DC	81,145,854
14	Nzega DC	201,197,365	51	Moshi MC	77,935,888
15	Serengeti DC	188,379,937	52	Ikungi DC	74,602,629
16	Bunda DC	182,500,602	53	Kondoa DC	69,519,625
17	Sumbawanga MC	181,481,950	54	Msalala DC	68,074,541
18	Tandahimba DC	178,682,475	55	Nsimbo DC	63,114,429
19	Ngara DC	153,661,708	56	Missenyi DC	60,677,774
20	Kasulu DC	149,939,197	57	Lindi DC	58,248,855

S/N	Councils	Amount (TZS)	S/N	Councils	Amount (TZS)
21	Misungwi DC	134,615,181	58	Geita TC	56,662,012
22	Kwimba DC	132,985,756	59	Mbogwe DC	56,354,615
23	Uvinza DC	130,825,820	60	Ruangwa DC	55,082,809
24	Ilemela MC	130,437,814	61	Urambo DC	40,554,117
25	Kilosa DC	124,980,117	62	Mkinga DC	34,937,925
26	Meatu DC	122,098,943	63	Gairo DC	33,868,497
27	Kahama TC	121,751,156	64	Tarime TC	33,531,272
28	Tabora DC	117,817,896	65	Bariadi DC	32,527,678
29	Musoma DC	116,137,058	66	Mkuranga DC	25,888,168
30	Bariadi TC	115,983,349	67	Pangani DC	20,786,628
31	Kishapu DC	115,921,875	68	Babati TC	14,442,590
32	Mkalama DC	112,012,092	69	Dodoma MC	14,309,800
33	Kyerwa DC	111,165,018	70	Babati DC	14,233,016
34	Korogwe DC	110,917,712	71	Morogoro DC	9,905,526
35	Tarime DC	106,691,501	72	Kiteto DC	8,825,809
36	Sikonge DC	103,587,622		Total	11,748,382,804
37	Lindi MC	103,288,603			

Annexure XXVII

Under-Release of Budgeted Funds TZS.6,154,051,580.90- WSDP

S/N	Name of the project	Amount (TZS.)
1	Sustainable Management of Mineral Resources Project (SMMRP)	750,000,000
2	The Urban Local Government Strengthening Program (ULGSP)	1,442,484,981
3	Eastern Africa Agricultural Productivity Project (EAAPP) (Agriculture Research Institute- Mlingano) and Tanzania Livestock Research Institute)	234,151,968
4	The Support to Maternal Mortality Reduction Project	3,727,414,632
Total		6,154,051,581

Annexure XXVIII

Delay in Disbursement of Funds from Treasury TZS.12,036,465,500

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Tunduru DC	687, 167,200	13	Morogoro MC	516,403,500
2	Nkasi DC	584,479,100	14	Kalambo DC	473,311,300

3	Mbozi DC	978,302,400	15	Mkalama DC	459,191,900
4	Mbinga DC	840,493,000	16	Kilindi DC	404,148,400
5	Lushoto DC	725,945,000	17	Ileje DC	344,490,400
6	Morogoro DC	709,548,000	18	Sumbawanga DC	289,620,150
7	Mbarali DC	637,060,100	19	Singida MC	268,521,600
8	Mpanda DC	629,679,850	20	Musoma MC	254,833,900
9	Tarime DC	620,351,800	21	Nyasa DC	244,608,600
10	Muheza DC	590,986,500	22	Mtwara MC	104,679,200
11	Korogwe DC	579,966,000	23	Ulanga DC	517,741,300
12	Tanga CC	574,936,300		Total	12,036,465,500

Annexure XXIX

Uncompleted Projects TZS. 2,110,892,964- ASDP

S/N	Council	Activity	Amount (TZS)
1	Muleba DC	Irrigation scheme	608,152,656
		Construction of Banana Market	128,560,000
2	Shinyanga MC	Irrigation Scheme	215,620,681
3	Liwale DC	Mtawango Irrigation Scheme	181,187,476
4	Mkuranga DC	Construction Kisere Irrigation and Water Well	534,102,500
5	Sengerema DC	Procurement of Power tiller	7,188,171
		Irrigation Infrastructure	22,172,000
6	Lindi MC	Agriculture Project	33,557,500
7	Kibaha TC	Purchase of generator	21,000,000
8	Singida MC	Construction of abattoir and new oil extracting machine	319,655,990
9	Musoma MC	Poultry Development	39,695,990
Total			2,110,892,964

Annexure XXX

Uncompleted Projects TZS. 17,393,059,400- RF

S/N	Council	No. of projects	Amount (TZS)
1	Kiteto DC	7	1,162,405,537

S/N	Council	No. of projects	Amount (TZS)
2	Dodoma MC	16	1,130,591,000
3	Ilala MC	8	1,079,078,019
4	Lushoto DC	5	840,035,083
5	Mtwara DC	40	804,261,482
6	Kilosa DC	7	648,237,691
7	Ludewa DC	13	628,966,090
8	Mtwara MC	3	591,301,000
9	Rungwe DC	1	591,058,500
10	Mbeya DC	6	585,438,917
11	Kongwa DC	11	543,700,000
12	Handeni DC	6	508,306,500
13	Geita TC	2	490,183,402
14	Masasi DC	53	461,529,073
15	Iringa MC	2	440,917,335
16	Kilwa DC	4	437,651,500
17	Bunda DC	1	379,019,991
18	Bariadi DC	4	370,410,375
19	Musoma DC	15	368,701,500
20	Chunya DC	38	350,677,129
21	Iringa DC	2	318,935,175
22	Momba DC	6	278,945,250
23	Ruangwa	12	254,358,381
24	Tarime TC	3	243,073,760
25	Meatu DC	3	235,095,400
26	Nkasi	4	209,030,460
27	Moshi DC	12	198,317,500
28	Namtumbo DC	2	182,285,050
29	Tabora DC	4	181,665,310
30	Mpanda DC	1	177,333,084
31	Nzega DC	14	173,950,000
32	Makambako TC	1	162,100,000
33	Lindi DC	4	161,671,740
34	Tabora MC	38	140,096,000
35	Kilindi	2	135,874,250
36	Musoma MC	1	130,768,200
37	Gairo DC	4	124,375,890
38	Singida MC	2	122,331,200
39	Liwale DC	5	119,425,521
40	Busokelo DC	9	116,835,000
41	Hai DC	9	114,866,102
42	Ileje DC	5	108,361,034
43	Chato DC	1	107,000,000
44	Chamwino DC	3	104,326,000

S/N	Council	No. of projects	Amount (TZS)
45	Sumbawanga MC	2	98,309,552
46	Nanyumbu DC	2	93,194,836
47	Kishapu DC	5	92,090,000
48	Nachingwea	1	83,364,000
49	Mbogwe DC	12	82,964,500
50	Mbarali	4	65,360,000
51	Bumbuli DC	2	62,946,300
52	Maswa DC	4	60,467,180
53	Shinyanga DC	4	43,522,720
54	Babati DC	2	41,766,500
55	Lindi MC	2	35,128,700
56	Igunda DC	2	33,258,000
57	Ngara DC	1	29,007,190
58	Masasi TC	2	25,296,125
59	Misungwi DC	1	16,367,320
60	Ushetu DC	1	16,000,000
61	Muheza DC	8	526,046
	Total	444	17,393,059,400

Annexure XXXI

Uncompleted Projects TZS. 1,721,308,072 - TASAF

S/N	LGA	Amount (TZS)	S/N	LGA	Amount (TZS)
1	Kilwa DC	301,359,171	11	Tandahimba DC	27,005,000
2	Masasi TC	284,067,694	12	Kibaha DC	12,877,022
3	Mtwara MC	248,530,000	13	Tunduru DC	12,732,949
4	Lindi MC	247,552,117	14	Bagamoyo DC	11,224,409
5	Ruangwa DC	159,997,940	15	Kilombero DC	10,564,000
6	Masasi DC	103,009,042	16	Chamwino DC	9,925,068
7	Newala DC	79,066,253	17	Nanyumbu DC	4,913,572
8	Mtwara DC	75,465,710	18	Nachingwea DC	359,627
9	Liwale DC	73,818,983		Total	1,721,308,072
10	Lindi DC	58,839,515			

Annexure XXXII

Uncompleted Projects TZS. 34,548,437,608 - WSDP

S/N	LGA	Amount (TZS)	S/N	LGA	Amount (TZS)
1	Monduli DC	5,002,751,550	18	Makambako DC	497,288,836
2	Simanjiro DC	3,472,021,415	19	Bahi DC	481,719,528
3	Kwimba DC	3,042,179,376	20	Sumbawanga DC	456,528,309
4	Dodoma MC	2,875,927,896	21	Meatu DC	428,939,097
5	Meru DC	2,235,006,313	22	Mufindi DC	422,898,977
6	Mbulu DC	2,133,668,405	23	Bariadi TC	392,493,400
7	Ngara DC	2,083,243,400	24	Biharamulo DC	373,387,400
8	Sengerema DC	1,857,930,700	25	Nsimbo DC	335,781,735
9	Nanyumbu DC	1,276,023,316	26	Ruangwa DC	330,877,472
10	Kinondoni MC	981,544,575	27	Morogoro DC	322,471,300
11	Kaliua DC	940,679,834	28	Musoma DC	294,598,894
12	Rombo DC	809,588,925	29	Ludewa DC	247,248,400
13	Kalambo DC	683,585,509	30	Tandahimba DC	124,800,000
14	Rufiji DC	566,478,470	31	Mkuranga DC	112,900,000
15	Arusha CC	559,973,487	32	Ngorongoro DC	68,296,047
16	Kigoma MC	549,828,345	33	Kilwa DC	57,371,986
17	Gairo DC	502,952,710	34	Mpanda TC	27,452,001
Total					34,548,437,608

Annexure XXXIII

Inadequate Supported Payments TZS.688,587,244 - ASDP

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Kwimba DC	155,502,736	13	Simanjiro DC	9,714,300
2	Magu DC	152,878,000	14	Kalambo DC	8,838,000
3	Bukombe DC	113,409,610	15	Nyasa DC	7,890,000
4	Wanging'ombe DC	57,569,000	16	Kahama DC	6,135,833
5	Liwale DC	53,528,250	17	Tarime TC	5,014,300
6	Geita DC	26,033,000	18	Meru DC	3,950,000
7	Musoma DC	19,500,000	19	Tunduru DC	3,226,500
8	Bunda DC	13,501,000	20	Misenyi DC	2,600,000
9	Dodoma MC	12,038,600	21	Ushetu DC	2,284,000
10	Ilemela DC	11,832,000	22	Tarime DC	1,880,000
11	Monduli DC	10,496,193	23	Rorya DC	1,042,922
12	Bariadi DC	9,723,000		Total	688,587,244

Annexure XXXIV

Inadequately Supported Payments TZS. 689,882,836 - HBF

S/N	Council	Amount (TZS)	S/N	Council	Amount
1	Ilemela MC	69,323,628	25	Iramba DC	6,315,000
2	Sumbawanga DC	50,732,000	26	Tabora MC	6,150,000
3	Kwimba DC	43,524,200	27	Iringa DC	6,090,374
4	Nzega DC	39,853,000	28	Tabora DC	6,000,000
5	Butiama DC	36,683,531	29	Kiteto DC	5,976,695
6	Urambo DC	34,091,496	30	Ushetu DC	5,950,000
7	Lushoto DC	29,586,088	31	Handeni DC	5,725,000
8	Makete DC	29,556,000	32	Kilwa DC	5,128,691
9	Nyasa DC	26,948,500	33	Musoma MC	4,968,770
10	S'wanga MC	25,568,000	34	Hanang DC	4,780,599
11	Mbinga DC	23,041,000	35	Siha DC	3,850,000
12	Iringa MC	22,897,100	36	Itilima DC	3,535,800
13	Sikonge DC	22,509,000	37	Ruangwa DC	3,200,000
14	Meatu DC	21,357,600	38	Shinyanga DC	3,060,000
15	Moshi MC	20,715,400	39	Misenyi DC	2,976,878
16	Longido DC	17,786,100	40	Karagwe DC	2,300,000
17	Bariadi DC	15,445,011	41	Kahama TC	2,167,300
18	Musoma DC	14,942,500	42	Meru DC	1,877,700
19	Ukerewe DC	14,356,000	43	Kilombero DC	1,792,500
20	Mpwapwa DC	11,584,120	44	Mbarali DC	1,650,000
21	Morogoro MC	11,083,200	45	Songea DC	1,500,000
22	Misungwi DC	7,420,000	46	Karatu DC	1,459,250
23	Msalala DC	6,773,600	47	Rorya DC	1,075,505
24	Ngorongoro DC	6,575,700		Total	689,882,836

Annexure XXXV

Payments not Properly Supported - TZS. 340,192,942 - RF

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Lindi DC	97,412,672	13	Bunda DC	5,986,500
2	Babati TC	44,556,900	14	Ikungi DC	5,950,000
3	Longido DC	41,388,950	15	Rombo DC	5,072,500
4	Sumbawanga MC	35,014,808	16	Butiama DC	4,314,027
5	Same DC	17,310,100	17	Kahama TC	3,630,000
6	Ushetu DC	16,819,156	18	Moshi DC	2,512,660
7	Liwale DC	12,626,353	19	Kongwa DC	2,280,140
8	Nzega DC	10,380,000	20	Mvomero DC	2,000,000
9	Meatu DC	8,580,000	21	Shinyanga DC	1,447,686
10	Musoma DC	8,316,460	22	Morogoro DC	1,299,000
11	Kishapu DC	6,117,060	23	Kwimba DC	1,095,800
12	Rorya DC	6,082,170		Total	340,192,942

Annexure XXXVI

Improperly Vouched Expenditure TZS. 32,565,798- TASAF

S/N	Council	Amount (TZS)
1	Kilwa DC	26,983,883
2	Liwale DC	4,204,915
3	Nanyumbu	1,377,000
	Total	32,565,798

Annexure XXXVII

Improperly Vouched Expenditure TZS.1,215,901,770 - WSDP

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Songea MC	305,184,279	16	Kwimba DC	13,151,100
2	Kongwa DC	220,139,597	17	Chato DC	11,058,589
3	Mpwapwa DC	171,046,759	18	Moshi MC	10,922,847
4	Kishapu DC	122,386,729	19	Sumbawanga DC	7,322,000
5	Geita DC	57,288,155	20	Nyasa DC	7,074,000
6	Bukombe DC	44,202,513	21	Misenyi DC	7,000,000
7	Longido DC	38,752,667	22	Songea DC	5,175,000
8	Mbulu DC	34,710,000	23	Bariadi DC	4,883,755
9	Kilosa DC	24,931,912	24	Monduli DC	4,477,800
10	Misungwi DC	21,613,512	25	Geita TC	3,742,500
11	Ukerewe DC	20,076,500	26	Mwanza CC	3,622,500
12	Kalambo DC	19,004,327	27	Mvomero DC	3,060,500
13	Musoma DC	18,342,000	28	Ileje	3,060,000
14	Kilolo DC	14,495,000	29	Nzega DC	2,775,000
15	Hanang' DC	13,896,286	30	Babati TC	2,505,943
			Total		1,215,901,770

Annexure XXXVIII

Unsupported Expenditure TZS. 3,546,384,158 - Other projects

S/N	Name of the projects	Amount (TZS.)
1	The Basic Health Services Project (BHSP) PMO - RALG	3,208,246
2	Urban Local Government Strengthening Program (ULGSP)	114,616,345.72
3	Public Financial Management Reform Programme Phase Iv (PFMRP IV)	44,000,000
4	Public Service Reform Programme II (PSRP)	228,252,921.15
5	Tanzania Strategic Cities Project (TSCP)	542,902,206.73
6	Secondary Education Development Program (SEDP II) PMO RALG	120,960,400.88
7	Eastern Africa Agricultural Productivity Project (EAAPP)	58,602,000
8	East Africa Public Health Laboratory Networking Project (EAPHLNP)	85,404,703
10	Health Systems Strengthening Global Fund Round 9	90,160,164
11	Dar Rapid Transit Agency	4,509,000
12	Global Fund -Ministry of Health and Social Welfare BOT USD ACCOUNT	2,253,768,171
Total		3,546,384,158

Annexure XXXIX

Missing Payment Vouchers TZS. 28,614,300- ASDP

S/N	Council	Amount(TZS)	S/N	Council	Amount(TZS)
1	Ilemela DC	6,400,000	6	Kilosa DC	1,860,000
2	Longido DC	6,209,000	7	Hanang' DC	1,230,000
3	Rufiji DC	5,558,900	8	Bariadi DC	685,000
4	Mafia DC	3,390,000	9	Babati DC	531,400
5	Kiteto DC	2,750,000		Total	28,614,300

Annexure XL

Missing Payment Vouchers TZS. 194,447,491- HBF

S/N	Council	Amount (TZS)	SN	Council	Amount (TZS)
1	Kwimba DC	29,773,000	8	Kiteto DC	8,206,695
2	Lushoto DC	29,586,088	9	Kinondoni MC	7,130,000
3	Longido DC	25,893,900	10	Nachingwea DC	6,800,000
4	Misungwi DC	23,900,000	11	Kilwa DC	6,130,000
5	Hanang DC	14,784,578	12	Handeni DC	5,725,000
6	Kilindi DC	13,616,851	13	Ukerewe DC	5,721,000
7	Nzega DC	12,382,679	14	Mafia DC	4,797,700

				Total	194,447,490
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Annexure XLI

Expenditure with Missing Payment Vouchers TZS.111,416,365- RF

S/N	Councils	Amount (TZS)	S/N	Councils	Amount (TZS)
1	Mpwapwa DC	76,122,088	7	Nzega DC	2,279,000
2	Butiama DC	7,227,071	8	Bunda DC	2,205,000
3	Rufiji DC	6,433,481	9	Mafia DC	1,634,000
4	Longido DC	6,135,575	10	Missenyi DC	1,309,200
5	Kishapu DC	4,076,950	11	Sumbawanga DC	1,074,000
6	Kwimba DC	2,920,000		Total	111,416,365

Annexure XLII

Missing Payment Vouchers TZS.130,544,417- WSDP

SN	Council	Amount(TZS)
1	Mpwapwa DC	108,004,575
2	Nachingwea DC	11,013,500
3	Rungwe DC	5,360,000
4	Mbarali DC	3,252,742
5	Bunda DC	1,575,000
6	Singida DC	1,338,600
	Total	130,544,417

Annexure XLIII

Payments Made Without Being Pre Audited TZS.668,803,433- RF

S/N	Councils	Amount (TZS)	S/N	Councils	Amount (TZS)
1	Kyerwa DC	166,623,233	7	Bariadi TC	25,426,171
2	Nkasi DC	139,899,673	8	Karagwe DC	25,145,508
3	Kibaha DC	126,865,738	9	Maswa DC	7,050,000
4	Bumbuli DC	105,374,100	10	Rombo DC	4,285,235
5	Mkalama DC	37,544,400	11	Nyasa DC	3,013,125
6	Ikungi DC	27,576,250		Total	668,803,433

Annexure XLIV

Payments made Without Being Pre-Audited TZS.2,523,293,658-WSDP

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Mkalama DC	219,704,400	4	Chunya DC	71,180,000
2	Liwale DC	4,022,370	5	Kalambo DC	455,428,758
3	Shinyanga DC	1,772,958,130		Total	2,523,293,658

Annexure XLV

Retention Monies not Transferred to Deposit Account TZS.643,075,704- RF

S/N	Councils	Amount (TZS)	S/N	Councils	Amount (TZS)
1	Mbozi DC	118,950,804	12	Geita TC	24,762,509
2	Mpanda TC	70,594,093	13	Kwimba DC	13,802,614
3	Mwanza CC	57,128,630	14	Ilemela MC	12,745,063
4	Karatu DC	46,476,194	15	Longido DC	12,223,250
5	Tarime DC	42,252,193	16	Rorya DC	12,027,637
6	Kasulu DC	41,652,626	17	Musoma DC	6,879,350
7	Iringa MC	40,515,789	18	Nzega DC	6,382,874
8	Nkasi DC	38,374,839	19	Babati TC	6,017,916
9	Bunda DC	32,449,345	20	Kishapu DC	3,054,300
10	Kiteto DC	29,821,508		Total	643,075,704
11	Nanyumbu DC	26,964,170			

Annexure XLVI

Imprest not Retired TZS.17,567,749- WSDP

S/N	Council	Amount(TZS)	S/N	Council	Amount(TZS)
1	Bumbuli DC	5,681,000	4	Songea DC	3,500,000
2	Msalala DC	2,000,000		Total	17,567,749
3	Kalambo DC	6,386,749			

Annexure XLVII

Unretired Imprest TZS.172,455,193- Other Projects

S/N	Name of the Projects	Amount (TZS.)
1	The Basic Health Services Project (BHSP) PMO - RALG	2,761,620
2	The Health Sector Program Support (HSPS) PMO RALG	3,291,200
3	Secondary Education Development Program (SEDP II) PMO RALG	2,265,280
4	Natural Gas Development Project	14,605,800
5	Eastern Africa Agricultural Productivity Project (EAAPP)	5,084,390
6	East Africa Public Health Laboratory Networking Project (EAPHLNP)	48,617,699
7	Kihansi Catchment Conservation and Management Project (KCCMP)	14,771,000
8	Basic Health Services Project (BHSP)-MoHSW	60,939,219
9	Dar Rapid Transit Agency	20,118,985
Total		172,455,193

Annexure XLVIII

Implemented Roads Fund Projects with Anomalies - RF

S/N	Councils	Amount (TZS)	S/N	Councils	Amount (TZS)
1	Iringa MC	1,088,505,000	20	Tandahimba DC	84,669,000
2	Lushoto DC	992,645,800	21	Kilombero DC	82,090,200
3	Ilala MC	920,703,797	22	Mvomero DC	74,360,000
4	Nkasi DC	388,069,000	23	Shinyanga MC	62,680,000
5	Tabora DC	279,981,000	24	Bariadi DC	45,347,000
6	Singida DC	272,923,250	25	Masasi DC	42,463,315
7	Handeni DC	177,103,500	26	Karatu DC	39,630,400
8	Tanga CC	164,375,000	27	Sumbawanga MC	36,847,600
9	Monduli DC	140,074,000	28	Sengerema DC	26,560,500
10	Ikungi DC	139,205,700	29	Mbozi DC	22,500,000
11	Kibaha TC	138,464,000	30	Misungwi DC	20,556,500
12	Bumbuli DC	138,210,000	31	Chunya DC	16,784,800
13	Kishapu DC	132,050,000	32	Ngorongoro DC	16,557,070
14	Kilindi DC	114,367,500	33	Korogwe TC	14,385,100
15	Gairo DC	104,109,160	34	Arusha CC	4,445,755
16	Muheza DC	100,664,110	35	Meru DC	3,900,000
17	Mpwapwa DC	99,720,000	36	Babati TC	3,500,000
18	Hanang' DC	97,117,500		Total	6,181,799,827
19	Kiteto DC	96,234,270			

Shortage of 5,928 Skilled Staff in Agriculture and Livestock Department- - ASDP

S/N	Council	Required Staff	Available Staff	Shortage
1	Muleba DC	388	118	270
2	Kilosa DC	398	191	207
3	Muheza DC	330	139	206
4	Ruangwa DC	282	86	196
5	Kalambo DC	256	60	196
6	Rungwe DC	287	109	178
7	Lushoto DC	276	99	177
8	Kondo DC	246	77	169
9	Serengeti DC	246	81	165
10	Liwale DC	226	62	164
11	Nachingwea DC	179	28	151
12	Kilindi DC	221	89	132
13	Chemba DC	179	48	131
14	Geita DC	181	53	128
15	Iramba DC	181	55	126
16	Masasi DC	176	51	125
17	Mpwapa DC	156	36	120
18	Buhigwe DC	137	17	120
19	Kahama DC	167	47	120
20	Shinyanga DC	213	112	101
21	Busokelo DC	157	57	100
22	Tarime DC	142	59	99
23	Korogwe DC	149	63	86
24	Kaliua DC	106	21	85
25	Mwanga DC	206	124	82
26	Moshi DC	199	118	81
27	Kongwa DC	147	81	78
28	Mkalamba DC	101	23	78
29	Maswa DC	169	92	77
30	Chato DC	152	77	75
31	Kishapu DC	123	53	70
32	Meru DC	177	110	67
33	Mvomero DC	186	120	66
34	Mafia DC	115	50	65
35	Ulanga DC	229	115	64
36	Kasulu DC	124	61	63
37	Momba DC	118	55	63
38	Mpanda DC	84	24	60
39	Msalala DC	109	49	60
40	Nkasi DC	132	70	60
41	Karatu DC	115	57	58

S/N	Council	Required Staff	Available Staff	Shortage
42	Ngorongoro DC	125	67	58
43	Longido DC	100	48	52
44	Arusha DC	228	177	51
45	Ileje DC	93	44	49
46	Makete DC	131	92	49
47	Mkinga DC	110	61	49
48	Pangani DC	95	54	41
49	Bahi DC	85	46	39
50	Kiteto DC	81	42	39
51	Uvinza DC	65	27	38
52	Meatu DC	136	99	37
53	Mbeya DC	110	75	35
54	Mlele DC	58	24	34
55	Mbulu DC	94	61	33
56	Simanjiro DC	94	61	33
57	Itilima DC	55	24	31
58	Bukoba DC	98	67	31
59	Nanyumbu DC	52	22	30
60	Bumbuli DC	50	24	26
61	Morogoro MC	97	74	23
62	Monduli DC	99	76	23
63	Mbongwe DC	59	72	22
64	Njombe TC	25	3	22
65	Dodoma MC	58	37	21
66	Morogoro DC	118	97	21
67	Njombe DC	27	6	21
68	Shinyanga MC	92	72	20
69	Musoma DC	51	32	19
70	Musoma MC	51	32	19
71	Mbarali DC	63	44	19
72	Singida DC	66	48	18
73	Bariadi DC	38	22	16
74	Hanang' DC	51	35	16
75	Ludewa DC	32	17	15
76	Babati DC	58	43	15
77	Arusha CC	70	57	13
78	Gairo DC	52	40	12
79	Rombo DC	60	48	12
80	Tanga DC	63	51	12
81	Sumbawanga MC	45	34	11
82	Sumbawanga DC	45	34	11
83	Nsimbo DC	44	34	10
84	Iringa MC	16	7	9

S/N	Council	Required Staff	Available Staff	Shortage
85	Kyela DC	54	46	8
86	Mbozi DC	9	1	8
87	Mbeya CC	25	18	7
88	Ukerewe DC	8	2	6
89	Mpanda TC	35	29	6
90	Korogwe TC	47	41	6
91	Same DC	86	81	5
92	Babati TC	38	34	4
93	Ushetu DC	34	30	4
	Total	11,341	5,449	5,928

Annexure L

Shortage of 24,252 Staff in Health Department - HBF

S/N	Council	Requirement	Available	Shortage
1	Moshi DC	1477	743	734
2	Maswa DC	1010	344	666
3	Kwimba DC	986	341	645
4	Kasulu DC	947	346	601
5	Sumbawanga DC	888	337	551
6	Mtwara DC	727	186	541
7	Kishapu DC	724	201	523
8	Mbeya DC	789	304	485
9	Meru DC	777	312	465
10	Itilima DC	577	119	458
11	Mbarali DC	805	362	443
12	Monduli DC	675	236	439
13	Kibondo DC	637	207	430
14	Karatu DC	841	414	427
15	Iramba DC	640	234	406
16	Morogoro DC	690	299	391
17	Uvinza DC	554	168	386
18	Ikungi DC	554	171	383
19	Busega DC	551	176	375
20	Igunga DC	704	332	372
21	Serengeti DC	592	242	350
22	Mkalama DC	481	136	345
23	Mpwapwa DC	560	227	333
24	Muheza DC	799	468	331
25	Kilindi DC	520	190	330
26	Muleba DC	802	475	327
27	Liwale DC	501	180	321
28	Singida DC	477	156	321
29	Buhigwe DC	392	78	314
30	Rungwe DC	747	440	307

S/N	Council	Requirement	Available	Shortage
31	Chemba DC	420	114	306
32	Tanga CC	678	383	295
33	Ngara DC	506	212	294
34	Kaliua DC	378	86	292
35	Manyoni DC	557	268	289
36	Mwanga DC	559	278	281
37	Kigoma DC	388	110	278
38	Hai DC	576	304	272
39	Handeni DC	648	395	253
40	Mbozi DC	814	561	253
41	Tabora DC	351	106	245
42	Chato DC	534	295	239
43	Nkasi DC	460	222	238
44	Mafia DC	419	183	236
45	Kilosa DC	547	319	228
46	Kigoma MC	418	199	219
47	Arusha DC	493	275	218
48	Moshi MC	621	411	210
49	Morogoro MC	546	340	206
50	Biharamulo DC	348	143	205
51	Ngorongoro DC	296	100	196
52	Bariadi DC	252	56	196
53	Shinyanga DC	282	96	186
54	Newala DC	217	39	178
55	Lindi DC	883	713	170
56	Mbulu DC	598	428	170
57	Nyasa DC	335	167	168
58	Mpanda DC	394	228	166
59	Rufiji DC	424	262	162
60	Kahama TC	484	332	152
61	Kyela DC	321	174	147
62	Mtwara MC	269	123	146
63	Mkinga DC	279	134	145
64	Arusha CC	679	535	144
65	Bumbuli DC	201	58	143
66	Ileje DC	307	166	141
67	Bahi DC	372	232	140
68	Kisarawe DC	494	357	137
69	Meatu DC	210	74	136
70	Kyerwa DC	414	283	131
71	Hanang DC	200	70	130
72	Kilombero DC	536	417	119
73	Mkuranga DC	322	204	118
74	Kalambo DC	305	188	117
75	Geita TC	154	43	111
76	Mvomero DC	512	403	109

S/N	Council	Requirement	Available	Shortage
77	Mbeya CC	407	300	107
78	Chamwino DC	375	269	106
79	Karagwe DC	212	109	103
80	Bukoba MC	109	7	102
81	Njombe TC	180	81	99
82	Longido DC	214	116	98
83	Lindi MC	171	73	98
84	Busokelo DC	380	284	96
85	Siha DC	281	188	93
86	Misenyi DC	258	170	88
87	Mbogwe DC	135	49	86
88	Pangani DC	307	222	85
89	Mulele DC	191	108	83
90	Momba DC	105	23	82
91	Chunya DC	126	48	78
92	Lushoto DC	206	131	75
93	Babati DC	75	0	75
94	Rombo DC	432	359	73
95	Gairo DC	176	103	73
96	Masasi TC	309	237	72
97	Ushetu DC	223	154	69
98	Kiteto DC	153	95	58
99	Njombe DC	145	90	55
100	Nsimbo DC	144	92	52
101	Sumbawanga MC	141	99	42
102	Simanjiro DC	289	250	39
103	Mpanda TC	38	3	35
104	Korogwe TC	110	79	31
105	Makambako	47	16	31
106	Msalala DC	133	104	29
107	Singida MC	36	7	29
108	Babati TC	178	152	26
109	Ilemela MC	115	97	18
110	Same DC	454	437	17
111	Bariadi TC	254	237	17
112	Tarime TC	40	23	17
	Total	48,574	24,322	24,252

Shortage of 773 Staff in Works Department - RF

S/N	Councils	Required staff	Available staff	Shortage
1	Urambo DC	38	20	18
2	Kasulu DC	25	7	18
3	Kaliua DC	22	4	18
4	Nyagw'hwale DC	18	1	17
5	Ushetu DC	23	8	15
6	Mbarali DC	22	7	15
7	Makete DC	39	25	14
8	Siha DC	20	7	13
9	Tarime DC	17	4	13
10	Itilima DC	15	2	13
11	Mkuranga DC	20	7	13
12	Sumbawanga MC	29	17	12
13	Geita TC	14	2	12
14	Kilosa DC	49	37	12
15	Newala DC	23	11	12
16	Kilindi DC	15	4	11
17	Lindi MC	17	6	11
18	Kalambo DC	15	4	11
19	Nkasi DC	36	25	11
20	Monduli DC	25	15	10
21	Chamwino DC	20	10	10
22	Dodoma MC	12	2	10
23	Kongwa DC	21	11	10
24	Buhigwe DC	11	1	10
25	Uvinza DC	17	7	10
26	Liwale DC	25	15	10
27	Mbogwe DC	13	3	10
28	Karagwe DC	18	8	10
29	Ulanga DC	21	11	10
30	Rungwe DC	24	14	10
31	Handeni DC	17	8	9
32	Iramba DC	20	11	9
33	Mkalama DC	11	2	9
34	Mlele DC	15	6	9
35	Kyerwa DC	10	1	9
36	Masasi TC	14	5	9
37	Momba DC	17	8	9
38	Kigoma DC	13	5	8
39	Mafia DC	12	4	8
40	Mbeya DC	8	0	8
41	Nzega DC	13	5	8
42	Arusha DC	10	3	7
43	Meru DC	10	3	7

44	Mwanga DC	20	13	7
45	Bumbuli DC	11	4	7
46	Korogwe DC	22	15	7
47	Singida DC	10	3	7
48	Singida MC	20	13	7
49	Ikungi DC	10	3	7
50	Ruangwa DC	13	6	7
51	Geita DC	12	5	7
52	Bagamoyo DC	14	7	7
53	Busokelo DC	13	6	7
54	Wanging'ombe DC	9	2	7
55	Moshi MC	34	28	6
56	Hanang' DC	7	1	6
57	Kiteto DC	15	9	6
58	Simanjiro DC	11	5	6
59	Korogwe TC	15	9	6
60	Mpwapwa DC	18	12	6
61	Kibondo DC	20	14	6
62	Kishapu DC	15	9	6
63	Nachingwea	11	5	6
64	Mpanda TC	39	33	6
65	Chato DC	10	4	6
66	Bukombe DC	17	11	6
67	Serengeti DC	9	3	6
68	Tandahimba DC	15	9	6
69	Mbeya CC	14	8	6
70	Makambako TC	8	2	6
71	Mbinga DC	11	5	6
72	Igunga DC	18	12	6
73	Karatu DC	12	7	5
74	Rombo DC	22	17	5
75	Mbulu DC	17	12	5
76	Tanga CC	14	9	5
77	Kilwa DC	21	16	5
78	Tarime TC	7	2	5
79	Iringa MC	28	23	5
80	Kiloto DC	17	12	5
81	Msalala DC	9	5	4
82	Shinyanga DC	16	12	4
83	Mpanda DC	8	4	4
84	Nsimbo DC	5	1	4
85	Bariadi TC	8	4	4
86	Iringa DC	13	9	4
87	Ludewa DC	5	1	4
88	Longido DC	8	5	3
89	Ngorongoro DC	7	4	3
90	Mkinga DC	18	15	3
91	Bahi DC	8	5	3

92	Shinyanga MC	15	12	3
93	Lindi DC	14	11	3
94	Busega DC	6	3	3
95	Maswa DC	14	11	3
96	Chunya DC	14	11	3
97	Nyasa DC	6	3	3
98	Hai DC	16	14	2
99	Moshi DC	14	12	2
100	Babati TC	11	9	2
101	Pangani DC	12	10	2
102	Kigoma Ujiji MC	2	0	2
103	Meatu DC	3	1	2
Total		1645	872	773

Annexure LII

Shortage of 1,138 Staff in the Council's Water Sector Development Programme (WSDP) Departments - WSDP

S/N	Council	Required	Available	Shortage
1	Chamwino DC	28	14	14
2	Dodoma MC	17	14	3
3	Kongwa DC	19	7	12
4	Buhigwe DC	8	3	5
5	Kakonko DC	15	3	12
6	Uvinza DC	27	10	17
7	Kigoma DC	28	1	27
8	Kasulu DC	25	3	22
9	Kigoma MC	4	1	3
10	Iramba DC	12	3	9
11	Manyoni DC	13	1	12
12	Mkamala DC	25	3	22
13	Singida MC	4	1	3
14	Ikungi DC	13	3	10
15	Singida DC	28	2	26
16	Kaliua DC	14	2	12
17	Nzega DC	28	2	26
18	Urambo DC	10	3	7
19	Sikonge DC	18	11	7
20	Tabora DC	17	12	5
21	Tabora MC	10	5	5
22	Igunga DC	28	11	17
23	Ruangwa DC	24	5	19
24	Kilwa DC	23	12	11
25	Ulanga DC	11	5	6

S/N	Council	Required	Available	Shortage
26	Kilombero DC	23	6	17
27	Kilosa DC	17	3	14
28	Mpwapwa DC	28	11	17
29	Morogoro DC	14	3	11
30	Morogoro MC	9	2	7
31	Mkuranga DC	18	9	9
32	Mtwara DC	25	15	10
33	Kisarawe DC	27	18	9
34	Makete DC	22	11	11
35	Mafia DC	30	3	27
36	Kibaha DC	10	5	5
37	Itilima DC	12	4	8
38	Kyerwa DC	16	6	10
39	Karagwe DC	28	3	25
40	Muleba DC	29	14	15
41	Chato DC	15	2	13
42	Mbogwe DC	7	3	4
43	Geita DC	14	2	12
44	Nyang'hwale DC	10	4	6
45	Musoma DC	25	4	21
46	Serengeti DC	27	7	20
47	Butiama DC	23	4	19
48	Tarime DC	27	4	23
49	Shinyanga DC	23	13	10
50	Meatu DC	26	12	14
51	Maswa DC	11	5	6
52	Ushetu DC	13	8	5
53	Rufiji DC	66	40	26
54	Bariadi DC	10	5	5
55	Busega DC	6	3	3
56	Arusha CC	20	5	15
57	Arusha DC	27	9	18
58	Babati DC	4	0	4
59	Babati TC	16	14	2
60	Meru DC	10	-	10
61	Hanang' DC	23	20	3
62	Karatu DC	9	3	6
63	Handeni DC	16	10	6
64	Mufindi DC	30	23	7
65	Tanga CC	8	2	6
66	Bumbuli DC	4	2	2

S/N	Council	Required	Available	Shortage
67	Simanjiro DC	22	17	5
68	Siha DC	11	4	7
69	Same DC	49	44	5
70	Pangani DC	30	21	9
71	Bumbuli DC	8	1	7
72	Ngorongoro DC	22	4	18
73	Mwanga DC	22	3	19
74	Muheza DC	27	8	19
75	Moshi MC	5	1	4
76	Moshi DC	45	26	19
77	Monduli DC	21	14	7
78	Mkinga DC	17	10	7
79	Mulele DC	15	6	9
80	Busekelo DC	12	6	6
81	Lushoto DC	14	6	8
82	Longido DC	13	4	9
83	Kilindi DC	20	8	12
84	Korogwe TC	15	7	8
85	Momba DC	16	3	13
86	Bukombe DC	11	6	5
87	Ludewa DC	23	14	9
88	Kyela DC	18	3	15
89	Nsimbo DC	8	2	6
90	Lindi MC	18	2	16
91	Mpanda DC	10	2	8
92	Mpanda TC	13	2	11
93	Chunya DC	15	4	11
94	Mbeya DC	24	11	13
95	Mbeya CC	11	2	9
96	Makambako DC	14	6	8
97	Rungwe DC	15	5	10
98	Tandahimba DC	15	7	8
99	Mbozi DC	13	3	10
100	Njombe TC	12	6	6
101	Nkasi DC	13	6	7
102	Mbinga DC	7	-	7
103	Msalala DC	15	7	8
104	Geita TC	9	2	7
TOTAL		1,875	737	1,138

Annexure LIII

Absence of Periodic Internal Audit Reports on the Health Basket fund

SN	Council	SN	Council
1	Kiteto DC	12	Kalambo DC
2	Tarime DC	13	Ikungi DC
3	Tarime TC	14	Ushetu DC
4	Serengeti DC	15	Urambo DC
5	Kinondoni MC	16	Korogwe DC
6	Chamwino DC	17	Pangani DC
7	Bahi DC	18	Bumbuli DC
8	Kyela DC	19	Njombe TC
9	Momba DC	20	Makete
10	Busokelo DC	21	Morogoro DC
11	Tandahimba DC		

Annexure LIV

Lack of Periodic Internal Audit Reports on the Road Fund

S/N	Councils	S/N	Councils
1	Bumbuli DC	6	Kilosa DC
2	Busokelo DC	7	Morogoro DC
3	Hanang' DC	8	Moshi DC
4	Handeni DC	9	Nsimbo DC
5	Ikungi DC	10	Tarime TC

Annexure LV

Non Implementation of Project Activities Worth TZS.4,002,916,723- HBF

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Tandahimba DC	498,854,163	22	Mkalama DC	74,391,000
2	Uvinza DC	269,234,000	23	Momba DC	69,671,335
3	Ngara DC	246,798,722	24	Iramba DC	55,224,843
4	Nzega DC	224,892,442	25	Tarime TC	52,083,325
5	Chamwino DC	167,034,856	26	Mkinga DC	50,695,501
6	Morogoro MC	162,623,086	27	Nsimbo DC	44,941,789
7	Buhigwe DC	158,935,087	28	Kilolo DC	42,982,072
8	Tanga CC	154,983,272	29	Mpanda TC	37,443,500
9	Manyoni DC	154,761,773	30	Ilala MC	37,229,206
10	Makambako	127,724,996	31	Monduli DC	36,989,218
11	Kakonko DC	121,251,150	32	Siha DC	31,883,123
12	Shinyanga MC	118,749,587	33	Dodoma MC	28,001,099
13	Mtwara MC	116,975,558	34	Singida MC	26,760,730
14	Rungwe DC	116,332,812	35	Iringa MC	19,441,548
15	Ushetu DC	113,959,028	36	Mbozi DC	17,020,000
16	Serengeti DC	104,398,045	37	Shinyanga DC	12,633,329
17	Morogoro DC	103,628,486	38	Korogwe TC	12,065,509
18	Ilemela MC	98,807,706	39	Longido DC	11,690,280
19	Tabora DC	95,510,793	40	Chunya DC	11,400,000
20	Temeke MC	88,989,442	41	Nyasa DC	11,188,375
21	Biharamulo DC	74,735,938		Total	4,002,916,723

Annexure LVI

Unimplemented Activities TZS.40,170,303,628.09- Other Projects

S/N	Name of the project	Amount (TZS.)
1	Urban Local Government Strengthening Program (ULGSP)	194,530,000
2	Lake Victoria Environmental Management Project (LVEMP II)	406,400,000
3	Marketing Infrastructure, Value Addition, and Rural Finance Support Programme (MIVARF)	37,571,715,900
4	Tanzania Strategic Cities Project (TSCP)	318,743,735.84
5	Eastern Africa Agricultural Productivity Project (EAAPP)	1,678,913,992.25
Total		40,170,303,628

Annexure LVII

Ineligible Payments (VAT) TZS. 190,080,547- WSDP

S/N	LGA	Amount (TZS)	S/N	LGA	Amount (TZS)
1	MTUWASA	91,305,762	8	Makambako DC	2,318,034
2	MoW	72,823,093	9	Monduli DC	1,969,581
3	Ilala MC	4,366,958	10	Tabora DC	1,017,000
4	Makonde Plateau	4,037,110	11	Mkamala DC	648,000
5	Sikonge DC	3,860,077	12	Lindi DC	600,376
6	MANAWASA	3,611,956	13	Nzega DC	506,700
7	Bahi DC	3,015,900		TOTAL	190,080,547

Annexure LVIII

Procured Without Tender Board Approval- ASDP

S/N	Council	Amount (TZS.)
1	Kwimba DC	53,403,500
2	Karatu DC	19,833,000
3	Mpanda DC	9,290,400
	Total	82,526,900

Annexure LIX

Goods procured without Tender Board Approval TZS.441,249,526-HBF

SN	Council	Amount (TZS)	SN	Council	Amount (TZS)
1	Singida DC	133,571,100	6	Iramba DC	25,845,000
2	Mkalama DC	88,258,317	7	Namtumbo DC	13,950,000
3	Dodoma MC	56,900,000	8	Morogoro MC	12,199,500
4	Nzega DC	56,539,832	9	Tunduru DC	8,823,000
5	Longido DC	45,162,777		Total	441,249,526

Annexure LX

Procurement of Goods, Works and Services Without Tender Board Approval TZS. 1,486,676,782- RF

S/N	Councils	Amount (TZS)	S/N	Councils	Amount (TZS)
1	Gairo DC	669,939,011	9	Kongwa DC	22,893,000
2	Musoma DC	335,792,720	10	Sumbawanga MC	19,925,500
3	Morogoro MC	123,770,021	11	Ulanga DC	13,355,250
4	Tandahimba DC	84,669,000	12	Nkasi DC	3,953,000
5	Bariadi DC	78,162,280	13	Biharamulo DC	2,500,000

6	Kakonko DC	61,425,000	14	Makambako TC	2,242,000
7	Tunduru DC	40,300,000		Total	1,486,676,782
8	Mufindi DC	27,750,000			

Annexure LXI

**Procurement Without Competitive Quotations
TZS. 42,734,975- ASDP**

S/N	Council	Amount (TZS.)
1	Bukoba DC	36,503,000
2	Dodoma MC	4,706,975
3	Karagwe DC	1,525,000
	Total	42,734,975

Annexure LXII

Procurement Without Inviting Price Quotations TZS.549,485,841- HBF

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Mbulu DC	260,425,100	8	Nanyumbu DC	11,200,000
2	Kongwa DC	126,907,692	9	Morogoro MC	10,030,000
3	Kondoa DC	56,647,806	10	Muheza DC	4,678,500
4	Kibondo DC	29,445,000	11	Mbozi DC	4,250,000
5	Hanang' DC	16,550,698	12	Babati DC	3,147,436
6	Meru DC	14,006,000		Total	549,485,841
7	Temeke MC	12,197,609			

Annexure LXIII

Store Items not taken on Ledger Charges TZS. 100,374,347-ASDP

S/N	Council	Amount (TZS)
1	Lindi DC	44,412,000
2	Morogoro MC	18,142,600
3	Mkalama DC	6,432,000
4	Monduli DC	6,357,000
5	Maswa DC	6,039,890
6	Morogoro DC	4,709,630
7	Lushoto DC	3,251,408
8	Kilombero DC	3,204,199
9	Karatu DC	2,829,984
10	Meru DC	2,579,600
11	Dodoma MC	1,811,536
12	Makete DC	604,500
	Total	100,374,347

Annexure LXIV

Store Items not taken on Ledger Charges TZS.192,953,568-HBF

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Korogwe TC	41,460,000	11	Longido DC	5,342,497
2	Kalambo DC	22,866,800	12	Kongwa DC	5,149,800
3	Handeni DC	21,180,000	13	Arusha DC	4,849,000
4	Mkalama DC	19,043,500	14	Dodoma MC	4,000,000
5	Mpanda TC	17,385,343	15	Nyang'hwale	2,625,000
6	Bukombe DC	10,328,000	16	Ikungi DC	2,500,000
7	Ngorongoro DC	10,197,514	17	Karatu DC	2,300,000
8	Songea DC	9,595,132	18	Itilima DC	2,156,000
9	Songea MC	6,272,982		Total	192,953,568
10	S'wanga DC	5,702,000			

Annexure LXV

Stores not Recorded in Ledgers TZS.28,680,294-RF

S/N	Councils	Amount (TZS)	S/N	Councils	Amount (TZS)
1	Morogoro DC	7,421,200	5	Singida MC	3,223,000
2	Ilala MC	5,000,000	6	Kalambo DC	2,989,294
3	Songea DC	4,643,700	7	Babati TC	1,395,600
4	Mbulu DC	4,007,500		Total	28,680,294

Annexure LXVI

Stores not Recorded on Ledger Charge TZS.10,371,200- TASAF

S/N	LGA	Amount (TZS)
1	Nanyumbu	7,850,000
2	Kilwa DC	2,521,200
	Total	10,371,200

Annexure LXVII

Stores not Accounted in Store Ledger TZS.36,447,159- WSDP

S/N	Council	Amount (TZS.)	S/N	Council	Amount (TZS)
1	Arusha DC	2,333,000	5	Sumbawanga DC	8,387,000
2	Morogoro DC	999,985	6	Songea MC	2,600,000
3	Kibaha DC	4,397,034		Total	36,447,159
4	Kilolo DC	17,730,140			

Annexure LXVIII

Store Items not taken on Ledger Charges TZS.156,843,120- Other Projects

S/N	Project Title	Amount (TZS)
1	Accelerated Food Security Project	44,550,750
2	Basic Health Services Project (BHSP)-MoHSW	10,000,000
3	Private Sector Competitiveness Project (PSCP) IDA CREDIT NO. 4136TA for Coordination Unit And Component 1- Business Environment Strengthening for Tanzania (BEST PROGRAMME)	10,000,000
4	Secondary Education Development Program (SEDP II) PMO RALG	50,354,500
5	Dar Rapid Transit Agency	41,937,870
Total		156,843,120

Annexure LXIX

Procurement of Goods and Services through Cash TZS.37,171,000-ASDP

S/N	Council	Amount (TZS)
1	Mbeya DC	11,440,000
2	Bunda DC	7,348,000
3	Same DC	6,000,000
4	Handeni DC	5,108,000
5	Njombe DC	3,860,000
6	Moshi MC	2,415,000
7	Bariadi DC	1,000,000
Total		37,171,000

Annexure LXX

Procurement of Goods and Services via Imprests TZS.140,666,983- HBF

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Rorya DC	33,409,700	9	Bariadi DC	6,134,969
2	Newala DC	24,577,000	10	Kyerwa DC	4,560,000
3	Ngorongoro DC	14,288,314	11	Longido DC	3,180,000
4	Busega DC	13,580,000	12	Magu DC	2,500,000
5	Arusha DC	9,128,000	13	Mbinga DC	2,500,000
6	Geita DC	7,200,000	14	Kishapu DC	2,420,000
7	Ludewa	6,590,000	15	Arusha CC	2,100,000
8	Mbogwe DC	6,539,000	16	Butiama DC	1,960,000
Total					140,666,983

Annexure LXXI

Procurement of Goods and Services through Imprests
TZS. 17,031,400- WSDP

S/N	Council	Amount (TZS)
1	Nzega DC	4,140,000
2	Ludewa DC	12,891,400
	Total	17,031,400

Annexure LXXII

Procurement from Unapproved Suppliers TZS. 119,611,300 - ASDP

S/N	Council	Amount (TZS.)
1	Misungwi DC	37,487,600
2	Lindi DC	35,610,000
3	Mbongwe DC	26,750,000
4	Nsimbo DC	10,200,000
5	Longido DC	8,249,700
6	Serengeti DC	1,314,000
	Total	119,611,300

Annexure LXXIII

Procurement from Unapproved Suppliers TZS.338,344,077- HBF

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Bariadi DC	55,126,115	11	Tunduru DC	15,095,000
2	Misungwi DC	42,005,600	12	Muleba DC	13,480,157
3	Arusha DC	31,069,211	13	Dodoma MC	12,341,800
4	Kwimba DC	26,008,000	14	Kongwa DC	9,837,500
5	Monduli DC	24,390,690	15	Ilemela MC	4,850,663
6	Magu DC	20,876,550	16	Shinyanga MC	4,799,000
7	Biharamulo DC	19,886,551	17	Morogoro MC	3,600,000
8	Ushetu DC	18,320,000	18	Namtumbo DC	1,638,300
9	Njombe TC	17,692,940	19	Kilombero DC	1,020,000
10	Handeni DC	16,306,000		Total	338,344,077

Annexure LXXIV

Goods Paid for but not Delivered TZS.322,891,246- HBF

SN	Council	Amount (TZS)	SN	Council	Amount (TZS)
1	Mufindi DC	117,490,000	7	Dodoma MC	7,075,000
2	Ukerewe DC	78,600,286	8	Kisarawe DC	5,770,600
3	Geita DC	48,039,900	9	Songea DC	4,246,500
4	Bagamoyo DC	29,682,500	10	Makete DC	4,127,300
5	Busega DC	16,608,200	11	Manyoni DC	1,495,000
6	Iringa DC	9,755,960		TOTAL	322,891,246

Annexure LXXV

Goods and Service Paid but not Delivered TZS.271,470,575- WSDP

SN	Implementing Agency	Amount (TZS)
1	Bukoba MC	42,465,233
2	Mpanda DC	50,960,000
3	Songea DC	13,175,000
4	Lake Nyasa Basin water board	64,964,000
5	Mugango Kiabakari Water Supply and Sanitation Authority	99,906,342
	Total	271,470,575

Annexure LXXVI

Procurement of Medical Supplies without MSD Approval TZS.1,123,256,328.2 - HBF

S/N	Council	Amount (TZS)	S/N	Council	Amount(TZS)
1	Shinyanga MC	97,107,700	18	Moshi DC	20,498,000
2	Muleba DC	89,528,333	19	Magu DC	17,586,000
3	Chamwino DC	84,360,000	20	Arusha CC	14,735,000
4	Mpwapwa DC	84,005,000	21	Ukerewe DC	13,984,600
5	Kwimba DC	83,834,500	22	Nachingwea DC	12,216,100
6	Kongwa DC	64,208,000	23	Ruangwa DC	12,214,000
7	Tabora MC	60,349,820	24	Pangani DC	12,005,000
8	Tarime TC	59,306,660	25	Ngorongoro DC	12,000,000
9	Temeke MC	55,637,231	26	Missenyi DC	11,470,000
10	Chemba DC	42,236,500	27	Dodoma MC	10,625,000
11	Ilemela MC	41,628,602	28	Tandahimba DC	8,499,000
12	Tabora DC	41,207,500	29	Mbulu DC	6,766,000
13	Nzega DC	40,316,000	30	Simanjiro DC	6,503,900
14	Handeni DC	33,356,000	31	Sumbawanga MC	6,481,800
15	Ushetu DC	26,300,000	32	Iringa MC	5,086,100
16	Kibaha DC	24,015,062	33	Babati TC	2,408,520
17	Korogwe TC	22,780,400		Total	1,123,256,328

Annexure LXXVII

Withholding Tax not Remitted to TRA TZS. 817,336,849 - RF

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Nkasi DC	388,069,000	13	Ilemela MC	17,867,557
2	Bagamoyo DC	48,450,926	14	Tabora DC	14,371,102
3	Simanjiro DC	40,663,165	15	Pangani DC	13,724,048
4	Sumbawanga DC	39,773,069	16	Mbulu DC	13,145,102
5	Lushoto DC	38,230,216	17	Sumbawanga MC	7,461,873
6	Mtwara MC	36,522,005	18	Arusha CC	5,575,144
7	Nanyumbu DC	26,964,170	19	Geita TC	5,218,736
8	Ngorongoro DC	26,239,729	20	Moshi DC	4,880,994
9	Muheza DC	23,015,160	21	Misungwi DC	4,252,066
10	Mtwara DC	21,099,718	22	Songea MC	3,591,846
11	Kilindi DC	19,829,617	23	Tandahimba DC	347,949
12	Babati DC	18,043,657		Total	817,336,849

Annexure LXXVIII

Withholding Tax not Deducted TZS. 1,537,709,037- Other Projects

S/N	Name of the project	Amount (TZS.)
1	Urban Local Government Strengthening Program (ULGSP)	14,345,885.98
2	Transport Sector Supports Project (TSSP)	855,570,060
3	Tanzania Strategic Cities Project (TSCP)	667,793,091
	Total	1,537,709,037